CHALLENGES FACING THE TEACHING AND LEARNING OF ACCOUNTING IN SECONDARY SCHOOLS OF THE MTHATHA EDUCATION DISTRICT

by

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A mini-dissertation submitted in partial fulfilment of the requirements for the degree of

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(In Educational Management and Policy)
at

WALTER SISULU UNIVERSITY

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CO-SUPERVISOR: DR N. ADONIS-SKOMOLO

JANUARY 2017
ABSTRACT

The purpose of this study was to examine the challenges facing the teaching and learning of Accounting in secondary schools of the Mthatha education district. There are 69 secondary schools that offer Accounting in the Mthatha education district. In order to attain the objectives and fulfil the aim of the study, the researcher used the qualitative research approach, both in collecting and analysing the data. The case study design was used to describe and access the phenomenon of challenges facing the teaching and learning of Accounting in the Mthatha education district. Convenience sampling method was used to select twelve Accounting teachers from six different secondary schools in the Mthatha education district. Face-to-face in-depth interviews and non-participant observation were used to collect the data.

Themes were drawn from the responses of the participants and these were analysed. The study revealed the following factors as challenges facing the teaching and learning of Accounting in secondary schools of the Mthatha education district: Teachers had professional qualifications in teaching, but fewer of them had Accounting as subject of their specialisation. Frequency of workshops was identified as a challenge by interviewed teachers. The study revealed that teachers are unfamiliar with the content to teach, and as a result, they are unable to develop the learner guides. The study found that teachers are using insufficient LTSM to teach Accounting. Instructional strategies used by teachers for teaching and learning of Accounting affected the process of teaching and learning of this subject. Redeployment is a challenge that affects the capacity of schools in the teaching and learning of Accounting. The study also revealed that there is a lack of parental involvement and support in the education of their children, which negatively affects the teaching and learning of Accounting. Limited commitment from teachers and learners was also revealed as one of the challenges in teaching and learning Accounting. The researcher made recommendations towards mitigating the effects of the challenges in teaching and learning of Accounting.
DECLARATION

I, Mongezi Susani with student number 208093133, solemnly declare that this dissertation entitled “Challenges facing the teaching and learning of Accounting in secondary schools of the Mthatha education district” is my original work. All sources used or quoted in the study have been indicated and acknowledged by way of complete references.

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DATE : ______________________________

SUPERVISOR : DR B. Z. GOBINGCA

SIGNATURE : ______________________________

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(vii) I am aware of the consequences of engaging in plagiarism.

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ACKNOWLEDGEMENTS

I would like to take this opportunity to convey my gratitude to the following people who assisted me through the task of framing this mini dissertation:

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GOD BLESS YOU !!!!!!!!!!
DEDICATION

• To my dear late father Mziwenduna Susani and my mother who is alive, Nombulelo Mambele Susani, whose prayers and love for education inspired me so much.

• To my wife Busisiwe and three children Ayabonga, Asisipho and Elethu Susani for their encouragement, prayers, love and patience.

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• To the whole Susani family, more especially u-Cwaitile for being the role model not only for me but for the Dumase family. I salute to ooSukude, ooMkhondwana, ooMsame, ooGxarh’ eliphezulu, ooMthwa kaSihula ka Mpondo!!!!!!!!!!!!!

MONGEZI SUSANI

Mthatha

January 2017
# LIST OF ACRONYMS AND ABBREVIATIONS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ANA</td>
<td>Annual National Assessment</td>
</tr>
<tr>
<td>B.Com</td>
<td>Bachelor of Commerce</td>
</tr>
<tr>
<td>B.Ed</td>
<td>Bachelor of Education</td>
</tr>
<tr>
<td>CA</td>
<td>Chartered Accountant</td>
</tr>
<tr>
<td>CAPS</td>
<td>Curriculum Assessment Policy Statement</td>
</tr>
<tr>
<td>CHED</td>
<td>College Higher Education Diploma</td>
</tr>
<tr>
<td>DBE</td>
<td>Department of basic education</td>
</tr>
<tr>
<td>DoE</td>
<td>Department of education</td>
</tr>
<tr>
<td>EC</td>
<td>Eastern Cape</td>
</tr>
<tr>
<td>EC DBE</td>
<td>Eastern Cape Department of Basic Education</td>
</tr>
<tr>
<td>EC DoE</td>
<td>Eastern Cape Department of Education</td>
</tr>
<tr>
<td>EMS</td>
<td>Economic and Management Sciences</td>
</tr>
<tr>
<td>ELI</td>
<td>Eastern Leadership Institute</td>
</tr>
<tr>
<td>FET</td>
<td>Further Education and Training</td>
</tr>
<tr>
<td>HSRC</td>
<td>Human Science Research Council</td>
</tr>
<tr>
<td>HOD</td>
<td>Head of Department</td>
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<tr>
<td>IT</td>
<td>Information Technology</td>
</tr>
<tr>
<td>JPTD</td>
<td>Junior Primary Teachers’ Diploma</td>
</tr>
<tr>
<td>KSD</td>
<td>King Sabata Dalindyebo Municipality</td>
</tr>
<tr>
<td>LTSM</td>
<td>Learner-Teacher Support Material</td>
</tr>
<tr>
<td>NGOs</td>
<td>Non-Governmental Organisations</td>
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<tr>
<td>NPDE</td>
<td>National Professional Diploma in Education</td>
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<tr>
<td>NSC</td>
<td>National Senior Certificate</td>
</tr>
<tr>
<td>PGCE</td>
<td>Post Graduate Certificate in Education</td>
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<tr>
<td>SA</td>
<td>South Africa</td>
</tr>
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<tr>
<td>SACE</td>
<td>South African Council of Educators</td>
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<tr>
<td>SASA</td>
<td>South African Schools’ Act</td>
</tr>
<tr>
<td>SES</td>
<td>Subject Education Specialist</td>
</tr>
<tr>
<td>SGB</td>
<td>School Governing Body</td>
</tr>
<tr>
<td>SMT</td>
<td>School Management Team</td>
</tr>
<tr>
<td>STD</td>
<td>Secondary Teachers’ Diploma</td>
</tr>
<tr>
<td>UNESCO</td>
<td>United Nations Educational, Scientific and Cultural Organisation</td>
</tr>
<tr>
<td>WSU</td>
<td>Walter Sisulu University</td>
</tr>
</tbody>
</table>
# LIST OF TABLES

<table>
<thead>
<tr>
<th>TABLE</th>
<th>DESCRIPTION OF TABLE</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>TABLE 1.1</td>
<td>NSC STATISTICS ON THE PERFORMANCE OF MTHATHA EDUCATION DISTRICT IN ACCOUNTING FROM 2010-2013</td>
<td>7</td>
</tr>
<tr>
<td>TABLE 4.1</td>
<td>INTERVIEWED TEACHERS’ QUALIFICATIONS IN THE TEACHING OF ACCOUNTING</td>
<td>45</td>
</tr>
<tr>
<td>CONTENT</td>
<td>PAGE</td>
<td></td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>------</td>
<td></td>
</tr>
<tr>
<td>ABSTRACT</td>
<td>i</td>
<td></td>
</tr>
<tr>
<td>DECLARATION</td>
<td>ii</td>
<td></td>
</tr>
<tr>
<td>DECLARATION ON PLAGIARISM</td>
<td>iii</td>
<td></td>
</tr>
<tr>
<td>ACKNOWLEDGEMENT</td>
<td>iv</td>
<td></td>
</tr>
<tr>
<td>DEDICATION</td>
<td>v</td>
<td></td>
</tr>
<tr>
<td>ACRONYMS AND ABBREVIATIONS</td>
<td>vi</td>
<td></td>
</tr>
<tr>
<td>LIST OF TABLES</td>
<td>viii</td>
<td></td>
</tr>
<tr>
<td>TABLE OF CONTENTS</td>
<td>ix</td>
<td></td>
</tr>
<tr>
<td>LIST OF APPENDICES</td>
<td>xv</td>
<td></td>
</tr>
</tbody>
</table>

**CHAPTER 1: INTRODUCTION AND BACKGROUND TO THE STUDY**

| 1.1  | INTRODUCTION           | 1   |
| 1.2  | BACKGROUND TO THE STUDY| 2   |
| 1.3  | STATEMENT OF THE PROBLEM| 6  |
| 1.4  | MAIN RESEARCH QUESTION | 8   |
| 1.5  | SUB-RESEARCH QUESTIONS | 8   |
| 1.6  | AIM OF THE STUDY       | 8   |
1.7 OBJECTIVES OF THE STUDY | 9
1.8 RATIONALE FOR THE STUDY | 9
1.9 SIGNIFICANCE OF THE STUDY | 9
1.10 THEORETICAL FRAMEWORK | 11
1.11 DELIMITATIONS OF THE STUDY | 13
1.12 LIMITATIONS OF THE STUDY | 13
1.13 STEPS TO OVERCOME THE LIMITATIONS | 13
1.14 DEFINITION OF OPERATIONAL TERMS | 14
1.15 OUTLINE OF THE CHAPTERS | 15
1.16 CONCLUSION | 16

**CHAPTER 2: LITERATURE REVIEW**

2.1 INTRODUCTION | 17
2.2 THE INFLUENCE OF TEACHERS’ CONTENT KNOWLEDGE IN THE TEACHING AND LEARNING OF ACCOUNTING. | 18
2.3 THE EFFECTS OF RESOURCES ON TEACHING AND LEARNING OF ACCOUNTING | 21
2.4 THE EFFECTS OF INSTRUCTIONAL STRATEGIES USED BY TEACHERS ON TEACHING AND LEARNING OF ACCOUNTING | 23
| 2.5 | THE INFLUENCE OF HOME OR PARENTAL SUPPORT IN THE PROCESS OF TEACHING AND LEARNING OF THE ACCOUNTING | 25 |
| 2.6 | THE INFLUENCE OF TEACHERS AND LEARNERS COMMITMENT ON TEACHING AND LEARNING OF ACCOUNTING | 28 |
| 2.7 | CONCLUSION | 31 |

**CHAPTER 3: RESEARCH METHODOLOGY**

<p>| 3.1 | INTRODUCTION | 32 |
| 3.2 | THE RESEARCH PARADIGM | 32 |
| 3.3 | THE QUALITATIVE RESEARCH APPROACH | 33 |
| 3.4 | THE RESEARCH DESIGN | 34 |
| 3.5 | POPULATION | 35 |
| 3.6 | SAMPLING PROCEDURE AND SAMPLE | 35 |
| 3.7 | THE RESEARCH INSTRUMENTS AND DATA COLLECTION PROCEDURE | 36 |
| 3.7.1 | FACE-TO-FACE INTERVIEWS | 36 |
| 3.7.2 | NON-PARTICIPANT OBSERVATIONS | 37 |
| 3.8 | DATA ANALYSIS | 38 |
| 3.9 | VALIDITY AND RELIABILITY | 39 |</p>
<table>
<thead>
<tr>
<th>3.9.1</th>
<th>VALIDITY</th>
<th>39</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.9.2</td>
<td>RELIABILITY</td>
<td>40</td>
</tr>
<tr>
<td>3.9.3</td>
<td>TRIANGULATION</td>
<td>40</td>
</tr>
<tr>
<td>3.10</td>
<td>ETHICAL CONSIDERATIONS</td>
<td>41</td>
</tr>
<tr>
<td>3.10.1</td>
<td>PERMISSION TO CONDUCT THE STUDY</td>
<td>41</td>
</tr>
<tr>
<td>3.10.2</td>
<td>INFORMED CONSENT AND VOLUNTARY PARTICIPATION</td>
<td>42</td>
</tr>
<tr>
<td>3.10.3</td>
<td>PRIVACY, ANONYMITY AND CONFIDENTIALITY</td>
<td>42</td>
</tr>
<tr>
<td>3.10.4</td>
<td>RESPECT FOR THE PARTICIPANTS AND PROTECTION FROM HARM</td>
<td>42</td>
</tr>
<tr>
<td>3.11</td>
<td>CONCLUSION</td>
<td>43</td>
</tr>
</tbody>
</table>

**CHAPTER 4: DATA ANALYSIS, PRESENTATION AND DISCUSSION OF THE RESEARCH FINDINGS**

<table>
<thead>
<tr>
<th>4.1</th>
<th>INTRODUCTION</th>
<th>44</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.2</td>
<td>DATA ANALYSIS</td>
<td>45</td>
</tr>
<tr>
<td>4.2.1</td>
<td>THE INFLUENCE OF TEACHERS’ CONTENT KNOWLEDGE IN THE PROCESS OF TEACHING AND LEARNING OF ACCOUNTING</td>
<td>45</td>
</tr>
<tr>
<td>Section</td>
<td>Title</td>
<td>Page</td>
</tr>
<tr>
<td>---------</td>
<td>----------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>4.2.2</td>
<td>THE EFFECTS OF RESOURCES IN THE PROCESS OF TEACHING AND LEARNING OF ACCOUNTING</td>
<td>49</td>
</tr>
<tr>
<td>4.2.3</td>
<td>THE EFFECTS OF INSTRUCTIONAL STRATEGIES USED BY TEACHERS ON TEACHING AND LEARNING OF ACCOUNTING</td>
<td>52</td>
</tr>
<tr>
<td>4.2.4</td>
<td>THE INFLUENCE OF HOME OR PARENTAL SUPPORT ON TEACHING AND LEARNING OF ACCOUNTING</td>
<td>53</td>
</tr>
<tr>
<td>4.2.5</td>
<td>THE INFLUENCE OF TEACHERS AND LEARNERS’ COMMITMENT ON TEACHING AND LEARNING OF ACCOUNTING</td>
<td>56</td>
</tr>
<tr>
<td>4.3</td>
<td>DISCUSSION AND INTERPRETATION OF FINDINGS</td>
<td>58</td>
</tr>
<tr>
<td>4.3.1</td>
<td>THE ROLE OF PROFESSIONAL TEACHERS’ QUALIFICATIONS ON SCHOOL SUBJECTS</td>
<td>58</td>
</tr>
<tr>
<td>4.3.2</td>
<td>THE ROLE OF IN-SERVICE TRAINING AND WORKSHOPS TO TEACHERS</td>
<td>59</td>
</tr>
<tr>
<td>4.3.3</td>
<td>THE IMPACT OF TEACHERS’ UNDERSTANDING OF THE SUBJECT CONTENT ON TEACHING AND LEARNING OF ACCOUNTING</td>
<td>59</td>
</tr>
<tr>
<td>4.3.4</td>
<td>THE INFLUENCE OF NON-AVAILABILITY OF LTSM ON THE TEACHING AND LEARNING OF ACCOUNTING</td>
<td>61</td>
</tr>
<tr>
<td>4.3.5</td>
<td>THE EFFECTS OF TEACHER REDEPLOYMENT ON THE TEACHING AND LEARNING OF ACCOUNTING</td>
<td>62</td>
</tr>
<tr>
<td>4.3.6</td>
<td>THE EFFECTS OF INSTRUCTIONAL STRATEGIES USED BY TEACHERS FOR EFFECTIVE TEACHING AND LEARNING OF ACCOUNTING</td>
<td>63</td>
</tr>
<tr>
<td>4.3.7</td>
<td>THE EFFECTS OF LIMITED PARENTAL INVOLVEMENT IN THE EDUCATION OF THEIR CHILDREN ON THE TEACHING AND LEARNING OF ACCOUNTING</td>
<td>63</td>
</tr>
<tr>
<td>4.3.8</td>
<td>IMPORTANCE OF BOTH TEACHERS’ AND LEARNERS’ COMMITMENT ON SUBJECT LEARNING AND TEACHING</td>
<td>65</td>
</tr>
<tr>
<td>4.4</td>
<td>CONCLUSION</td>
<td>67</td>
</tr>
</tbody>
</table>

**CHAPTER 5: SUMMARY, CONCLUSION AND RECOMMENDATIONS**

<p>| 5.1 | INTRODUCTION | 68 |
| 5.2 | SUMMARY OF THE STUDY | 68 |
| 5.3 | CONCLUSION | 70 |
| 5.4 | RECOMMENDATIONS | 73 |</p>
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.4.1</td>
<td>Upgrading of Qualifications by Accounting Teachers</td>
<td>73</td>
</tr>
<tr>
<td>5.4.2</td>
<td>Frequency of Workshops</td>
<td>74</td>
</tr>
<tr>
<td>5.4.3</td>
<td>The Importance of In-Service Training</td>
<td>74</td>
</tr>
<tr>
<td>5.4.4</td>
<td>Provision of LTSM</td>
<td>74</td>
</tr>
<tr>
<td>5.4.5</td>
<td>Redeployment of Teachers</td>
<td>74</td>
</tr>
<tr>
<td>5.4.6</td>
<td>Instructional Strategies</td>
<td>75</td>
</tr>
<tr>
<td>5.4.7</td>
<td>Necessity of Parental Involvement in Children’s Education</td>
<td>75</td>
</tr>
<tr>
<td>5.4.8</td>
<td>Commitment of Teachers and Learners in Accounting</td>
<td>75</td>
</tr>
<tr>
<td>5.5</td>
<td>Suggestions for Further Research Studies</td>
<td>76</td>
</tr>
</tbody>
</table>

## List of Appendices

<table>
<thead>
<tr>
<th>Appendix</th>
<th>Description of Appendix</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appendix A</td>
<td>Letter to EC Provincial DoE Office Requesting Permission to Conduct Research</td>
<td>87</td>
</tr>
<tr>
<td>APPENDIX B</td>
<td>PERMISSION TO CONDUCT RESEARCH FROM THE EC PROVINCIAL DoE OFFICE</td>
<td>88</td>
</tr>
<tr>
<td>APPENDIX C</td>
<td>LETTER TO THE SCHOOL ASKING PERMISSION TO CONDUCT RESEARCH</td>
<td>90</td>
</tr>
<tr>
<td>APPENDIX D</td>
<td>PERMISSION TO CONDUCT RESEARCH FROM THE SCHOOL</td>
<td>91</td>
</tr>
<tr>
<td>APPENDIX E</td>
<td>INTERVIEW SCHEDULE</td>
<td>92</td>
</tr>
<tr>
<td>APPENDIX F</td>
<td>INFORMED CONSENT FORM</td>
<td>93</td>
</tr>
<tr>
<td>APPENDIX G</td>
<td></td>
<td>95</td>
</tr>
</tbody>
</table>
CHAPTER 1

INTRODUCTION AND BACKGROUND

1.1 INTRODUCTION

The intent of this study was to investigate the challenges facing the teaching and learning of Accounting in secondary schools of the Mthatha education district. Accounting is a subject that equips learners with skills that stand them in good stead in both their personal and academic lives: learners acquire skills such as presenting and communicating information, critical, logical and analytical thinking, ethical behaviour, sound judgement, thoroughness, orderliness, accuracy and neatness (Department of Education, 2011, p.8-9). Accounting is the universal language of business and finance. Business and economic decision-making are based on sound analysis of financial information. It cannot be easy for the country’s economy to flourish if financial records are not kept accurately and acted upon. Thus, the economy needs people who are equipped with these much needed skills (Schreuder, 2014, p.7-9).

In addition, we are now living in a business world; thus, Accounting is one discipline of study that all people, regardless of the job position they occupy, should have some knowledge of. Accounting concepts can be applied to all job specialities; its importance has been promoted in recent years. It is useful in people’s everyday lives, as anyone is a buyer and also for anyone earning an income it is important for him or her to draft a budget before spending. The quest of the researcher is influenced by stakeholders such as teachers, parents, learners, teacher unions and education officials because of the high failure rate in Accounting. It is this concern that prompted me to conduct this study.

This chapter presents the background to the study, a statement of the problem, and research questions that are required to be answered. The aim and objectives of the study are presented. The rationale for the study, significance of the study and theoretical
framework thereof are followed by the delimitations of the study as well as its limitations. The definition of operational terms concludes the presentation of chapter one.

1.2 BACKGROUND TO THE STUDY

Schools and schooling systems have the role of preparing children for the world of work. To achieve this purpose, school systems and their stakeholders have to see that effective and motivational aspects are important not only in the classroom, but also in the wider society. Globally, teaching and learning of Accounting faces challenges, hence in 2009, the American Accounting Association’s Annual Meeting was held in New York with a mission to bring together the academic community in order to further Accounting education and to advance the discipline and profession of Accounting (UNESCO, 2009, p.45). This mission should be achieved through the following four focus areas: expanding knowledge with idea of developing Accounting in society; promoting effective learning through creating private workspaces for Accounting scholars; informing and influencing policy and practice; and advancing faculty careers (UNESCO, 2009, p.34-35).

In a study conducted by Atieh (2009) in Saudi Arabia, learners’ negative attitude to the subject, the medium of instruction used in a particular school, poor learners’ background in Accounting and lack of interaction between schools and learners were found to be some of the factors hindering the teaching and learning of Accounting. A research conducted by Riccio (2008) in Brazil reveals that teaching and learning of Accounting is facing various challenges. The reason is that it aims at educating youngsters that are going to work in companies that use advanced Information Technologies (IT) and that try to promote continuous organisational changes.

There seem to be challenges in the teaching and learning of Accounting at secondary schools in the Mthatha education district. Some of the challenges in teaching and learning of Accounting can be seen in the learners’ academic performance in Accounting in an analysis of National Senior Certificate (NSC) Examinations 2010-2013 (Department of
Education, 2014). Nationally, provincially, across districts and particularly in the Mthatha education district, Accounting is among the subjects where learners do not academically perform well. Accounting is one of the fundamental subjects in South African education since, this country is using a mixed economic system. Hence, Auditors, Accountants and Entrepreneurs with bookkeeping skills are pertinent in this economic system. Therefore, exploring the challenges affecting the teaching and learning of this subject is very important, not only for the education system’s purposes but also for the country’s economy.

Accounting is one of the disciplines that are fundamentally important for companies, government entities, academic institutions and non-profit organisations. Accounting serves the interests of stakeholders such as entrepreneurs, creditors, employees, management, government and private agencies. Accountants and Book-keepers use Accounting to measure and convey the economic information, financial information and other performance-related information of a non-profit organisation, or a government or academic institution to the stakeholders (Snyman, 2014, p.6).

In the light of its fundamental importance in the business world, some international authors sometimes refer to Accounting as the “language of business” (Sofat & Hiro, 2008; Riccio, 2008). It is because of this fundamental importance and the opportunities Accounting presents that the South African government, the corporate sector, communities and parents constantly encourage learners to pursue Accounting as their discipline of study. In the South African secondary schools, Accounting is taught under the Commerce stream. This provides an opportunity to those learners who may seek to take Accounting at tertiary level as their major or specialisation.

Despite the “call” from the Department of Basic Education (DBE) for inclusive education and involvement of stakeholders such as learners, teachers, parents, communities, government, tertiary institutions, Non-Governmental Organisations (NGOs) and the corporate sector, schools in the Mthatha education district are confronted by many
challenges with regard to the teaching and learning of Accounting (Steenkamp, Frick & Baard, 2009, p.69). In a study conducted by Legotlo, Maaga and Sebogo, (2002) in South Africa (SA) it has been found that lack of resources, inadequate parental involvement and lack of content knowledge in Accounting teachers are some of challenges facing Accounting teaching and learning in the country.

Research studies on the challenges facing the teaching and learning of Accounting in schools have been carried out internationally and nationally (Legotlo, Maaga & Sebogo 2002; Fraser & Killen, 2005; Steenkamp, Frick & Baard, 2009; Uyarl & Gungormus, 2011). A study conducted in SA by Fraser and Killen (2005) found that there are challenges facing the teaching and learning of Accounting, such as overcrowded classrooms, lack of content knowledge by Accounting teachers, lack of motivation in learners, lack of motivation by teachers, too little time allocated for Accounting, lack of commitment of learners and the poor socio-economic status of parents. Consequently, these challenges manifest to poor learner academic performance in Accounting. This poor performance in Accounting due to challenges in teaching and learning is revealed in the NSC statistics 2010-2013. Accounting is reported as one of the subjects in which learners have performed poorly, according to NSC 2010-2013 (Department of Education, 2014) (see Table 1.1). This poor performance implies that there are challenges facing the teaching and learning of Accounting in schools.

Studies conducted by Steenkamp, Frick and Baard, (2009); and Sofat and Hiro, (2008) about the challenges among the first year Accounting students at tertiary education level have attributed some of these challenges to the lack of solid background from secondary schools-among others. Common factors affecting the teaching and learning of Accounting include the quality of prior knowledge of Accounting, teaching strategies used by teachers, class size, mathematical background (as Accounting has lot of calculations), and the attitudes of teachers and learners (Boadzo, 2012; Manning, 2013; Tebekana, 2013). Their findings seem to show that where the content knowledge is limited, teaching
and learning are negatively impacted. From these findings, it further transpires that mathematical background plays a vital role in the teaching and learning of Accounting.

Schreuder (2014) confirms that learners in secondary schools could perform poorly in Accounting as a result of unfamiliarity with the subject matter, lack of hard work, and lack of learners’ concentration. According to Tebekana (2013), overcrowded classrooms, commitment of teachers, illiteracy and poor socio-economic status of parents, were also considered as some of the barriers in the teaching and learning of Accounting in schools.

Glennie, Harley, Butcher and Van Wyk (2012) assert that the educational problems which contribute to the current crisis in education of SA are the inadequate financial support and facilities, the enrolment explosion, shortage of educational material and insufficient qualified teaching staff. According to this researcher’s observation as a teacher, the current South African education system is confronted with various serious challenges. Among these challenges is the problem with regard to the teaching and learning of Accounting in the schools. The researcher has observed that the challenges of teaching and learning lead to poor academic performance in Accounting among learners.

The researcher’s observation is in line with various researchers and authors, among them Steiner and Foster (2009) and Fraser and Killen (2005), who found out that physical resources, human capital resources, insufficient input from the corporate sector, and the inefficiencies of government systems contribute to the challenges of teaching and learning in schools. Another implication is that learners tend to drop out of school because of numerous frustrations that emanate from the challenges facing the teaching and learning of Accounting in the secondary schools of this district.

It is against this background that the researcher sought to investigate the challenges facing the teaching and learning of Accounting in the EC Province, particularly in the Mthatha education district. Most of the researchers, internationally and nationally have focused on challenges facing the teaching and learning of Accounting. To the knowledge
of the researcher, no study has focused on the challenges facing the teaching and learning of Accounting in the Mthatha education district, thus; the researcher feels that the study is worthy of being undertaken.

1.3 STATEMENT OF THE PROBLEM

There is a problem in teaching and learning with regard to Accounting in the secondary schools of the Mthatha education district. This problem is displayed by the academic performance of learners in Accounting in the NSC analysis 2010-2013 (Department of Education, 2014). The learners in the Mthatha education district are not performing well in Accounting (see table 1.1). The poor academic performance of Accounting by learners in schools of the Mthatha education district is evident in the NSC statistics (2010-2013) where the district under investigation was among the poorly performing education districts in the EC Province. The researcher observed that between the year 2010 and 2013, the EC Province did not perform well in Accounting (Department of Education, 2014). During this period, the EC Province recorded an average of 61% at a 30%-100% benchmark in Accounting. In the same period, many schools in the Mthatha education district in the province did not perform well in Accounting, and as a result, the Mthatha education district recorded an average of 42% at a 30%-100% benchmark (Department of Education, 2014). From the researcher’s point of view, it is evident that there are factors that militate against the effective teaching and learning of Accounting in schools of the Mthatha education district.

The table below shows that learners’ passing percentage is deteriorating. For instance, candidates obtained between 30%-40% was at 44% in 2010 and at 40% in 2013, decreased with 4%. Candidates obtained between 90%-100% was at 2% in 2010 and 1.5% in 2013.
Table 1.1: Academic performance of Mthatha education district in Accounting from 2010 to 2013.

<table>
<thead>
<tr>
<th>Benchmark Pass</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>30% - 40%</td>
<td>44%</td>
<td>42%</td>
<td>41,3%</td>
<td>40%</td>
<td>42%</td>
</tr>
<tr>
<td>40% - 50%</td>
<td>12,4%</td>
<td>9%</td>
<td>11%</td>
<td>10%</td>
<td>10%</td>
</tr>
<tr>
<td>50% - 60%</td>
<td>10%</td>
<td>7%</td>
<td>10,2%</td>
<td>9%</td>
<td>9%</td>
</tr>
<tr>
<td>60% - 70%</td>
<td>3%</td>
<td>3,2%</td>
<td>4%</td>
<td>3%</td>
<td>3%</td>
</tr>
<tr>
<td>70% - 80%</td>
<td>2%</td>
<td>2%</td>
<td>3%</td>
<td>2%</td>
<td>2,25%</td>
</tr>
<tr>
<td>80% - 90%</td>
<td>1%</td>
<td>2%</td>
<td>1%</td>
<td>1%</td>
<td>1,25%</td>
</tr>
<tr>
<td>90% - 100%</td>
<td>2%</td>
<td>2,1%</td>
<td>1%</td>
<td>1%</td>
<td>1,5%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>74,4%</td>
<td>67,3%</td>
<td>71,5%</td>
<td>66%</td>
<td>69,8%</td>
</tr>
</tbody>
</table>


Teaching and learning is the key in schools. Any challenge in the teaching and learning could have some negative impact on the academic performance of learners. The researcher, having been a teacher for more than 10 years in the EC Province has been observing the challenges facing the teaching and learning that also result in the poor performance of learners in Accounting at the schools where he has been teaching and at the neighbouring schools.

Furthermore, the researcher would often ‘overhear’ learners talking about Accounting as a problematic subject, such as their fear of Accounting, lack of motivation and inadequate resources. Also, the researcher would hear of the teachers complaining and expressing their feelings about issues pertaining to Accounting. These observations prompted the researcher to investigate the challenges facing the teaching and learning of Accounting in the Mthatha education district. The researcher sought to gain an in-depth comprehension of the challenges underlying teachers’ concerns school environment,
government systems, the corporate sector, communities, learners, and families of all which may have an influence on the teaching and learning of Accounting.

**1.4 MAIN RESEARCH QUESTION**

What are the challenges facing the teaching and learning of Accounting in secondary schools of the Mthatha education district?

The study is guided by the following sub-questions:

**1.5 SUB-QUESTIONS**

1.5.1 How does teachers’ content knowledge influence the teaching and learning of Accounting?
1.5.2 What is the effect of resources on the teaching and learning of Accounting?
1.5.3 In what ways do instructional strategies used by teachers in teaching influence the teaching and learning of Accounting?
1.5.4 What is the effect of home or parental support on learners in the teaching and learning of Accounting?
1.5.5 What is the influence of teachers and learners’ commitment on the teaching and learning of Accounting?

**1.6 AIM OF THE STUDY**

To investigate the challenges facing the teaching and learning of Accounting in secondary schools of the Mthatha education district in order to come up with tentative strategies to curb the identified problem.
1.7 OBJECTIVES OF THE STUDY

The study sought to:

1.7.1 Determine how does teachers’ content knowledge in the process of teaching and learning of Accounting.
1.7.2 Assess the effects of resources in schools for the teaching and learning of Accounting.
1.7.3 Establish the ways to which instructional strategies used by teachers affect the teaching and learning of Accounting.
1.7.4 Ascertain the effect of learners’ home or parental support on the teaching and learning of Accounting.
1.7.5 Examine the influence of teachers and learners’ commitment on the teaching and learning of Accounting.

1.8 RATIONALE FOR THE STUDY

This study is worth undertaking to provide deeper understanding of the challenges facing the teaching and learning of Accounting in the Mthatha education district. It is hoped that the recommendations of the study may contribute towards the improvement of teaching and learning of Accounting.

1.9 SIGNIFICANCE OF THE STUDY

This study sought to investigate the challenges facing the teaching and learning of Accounting at the secondary school level. The study will contribute to the Mthatha education district because the findings on the challenges facing the teaching and learning of Accounting will be made available to education authorities and to education stakeholders such as teachers, learners, parents, officials of the Department of Education (DoE), curriculum developers and other researchers.
Furthermore, teachers may identify their weaknesses in the teaching and learning of Accounting. Identification of the challenges will be to the teachers’ benefit and if these challenges can be addressed, that may help them to improve their teaching practices. Teachers might also revitalize and adjust their teaching strategies so as to develop the students’ confidence in Accounting. Thus learners can become life-long learners and achievers as well. Addressing the challenges that have been identified may result in better teaching and learning situations, which in turn may increase the learners’ pass rate in Accounting.

The involvement of parents in teaching and learning may be promoted through this study and might help commit the teachers and learners to their roles. The study may encourage the parents’ full support in the education of their children. This study is envisaged to assist the DoE in planning the curriculum, and to use it when training the teachers, so that they enter the field of teaching with many strategies for teaching Accounting. Publishers may also be persuaded by the DoE to publish books that may increase level of students’ enthusiasm for Accounting.

The policy-makers may be able to construct policies that encourage and empower teaching and learning. The study may also make things easy for policy-makers as they will know the challenges faced by schools because of their policies. The findings of the study may also assist policy-makers to draft policies that improve the teaching and learning of Accounting. Also curriculum designers may be assisted in designing curricula that are understandable and simple to both learners and teachers and also boost the learners’ interest in Accounting. Curriculum designers may be in a position to address some of the factors that negatively influence the teaching and learning of Accounting once they have information at hand. Therefore, this study may assist the education stakeholders to establish possible solutions to challenges revealed through the study, thus coming up with strategies and recommendations in order to make or achieve the effective teaching and learning of Accounting in schools.
The study will also open doors for further research on the issues of the teaching and learning of Accounting, either on a larger scale or on a comparative study basis. It will add to the limited literature in SA on business, commerce and management (BCM) field or learning areas, especially on Accounting as a process and not as an end product only.

1.10 THEORETICAL FRAMEWORK

Any research needs to be based or anchored on certain theory, so theoretical framework or theory is important when conducting a research. Theory helps to create data coherence and enables research to go beyond an aimless, unsystematic piling up of accounts (McMillan & Schumacher, 2006, p.75). Theory also serves as an orientation for gathering facts since it specifies the types of facts to be systematically observed. According to Cohen, Manion and Morrison (2007, p.145), a theory in the study ensures stability and consistence that will help the researcher to capture the findings and conclusions that reflect the problem statement and research questions.

This research is based on the motivational theories of learning. Motivation may be intrinsic and extrinsic. Intrinsic motivation is an inner desire or drive which urges, motivation. For example, students who love to read are intrinsically motivated to read, there is something about reading that they enjoy and that makes them want to do it even if there is no “reward” for it (Lumkwana, 2010, p.59). Extrinsic motivation is the external or environmental variables such as incentives, being praised, recognised and the existence of a richness of environment. Several approaches have been developed by theorists to assist teachers in the endeavour to provide right conditions for student learning. Motivational theories of learning on which this study is based are as follows: the achievement motivation theory of learning and Maslow’s hierarchy of needs.
**Achievement learning theory:** According to Moorhead and Griffin (1989, p.176-177), the achievement theory rests on the belief that most people want to achieve and experience levels of aspirations. The level of aspiration concept stresses that people tend to want to succeed at the highest possible level while at the same time avoiding the possibility of failure. The need for achievement increases when persons experience success.

If learners experience success their need for achievement will thus be strengthened. According to Kruse and Muer (2009, p.2) behavioural theory treats the mind as a black box and focuses on changes in observable behaviours. Reflecting this, emphasis is placed on stimulus-response and the reinforcement or discouragement of particular behaviour. For instance, some learners complain that Accounting is difficult by subjecting themselves to a low morale towards Accounting.

**Safety needs of Maslow’s Hierachy:** This study is also guided by Safety needs of Maslow’s hierarchy theory, because in order for the schools to cater for conducive teaching and learning there have to be safe and secure physical environments such as classrooms, a computer resource centre and libraries. However, many schools in the Mthatha education district have challenges regarding the conducive physical environment. Such challenges include overcrowded classrooms, vandalized windows and doors of classrooms, a lack of libraries and the lack of teaching aids (Tebekana, 2013, p. 75).

If a learner obtains a higher or very encouraging mark in Accounting, that learner will be motivated, she or he will aim for a highest mark in the near future and also the school will be motivated to do more in assisting that learner, hence the use of this theory.
1.11 DELIMITATIONS OF THE STUDY

The study involves six selected secondary schools of the Mthatha education district in the EC Province and focuses on challenges facing the teaching and learning in Accounting. Mthatha education district is in the King Sabata Dalindyebo (KSD) municipality, a part of the EC Province, and has been chosen by me/researcher on the basis that it is where the researcher has identified the problem.

1.12 LIMITATIONS OF THE STUDY

The limiting factors of this study included time and finance. This study employed a qualitative research approach and case study research design, therefore the results cannot be generalised. The study was conducted on a smaller scale. The researcher is a full time teacher and has not been granted study leave to conduct the research. Some participants did not participate due to other commitments when they were needed by the researcher. Dishonouring of the appointments by participants delayed the progress of the study. The researcher experienced problems in accessing some schools due to bad gravel roads, especially on rainy days. The DoE took a long time to respond to my application requesting permission to conduct research in schools.

1.13 STEPS TO OVERCOME THE LIMITATIONS

In order to address the time limitation, the researcher arranged time with his SMT to be allowed time for the research project. Completing leave forms also helped. The researcher also applied for the research funding at Walter Sisulu University (WSU) to address the finance limitation.

The researcher explained to the participants that he understood that they were committed to their normal duties, and also requested them to make special arrangements when needed by the researcher. Participants were also requested by the researcher to
honour the appointments. As the researcher was using his private car to transport himself to the research sites, on rainy days the researcher used public transport to get to the research sites because of the bad access roads.

1.14 DEFINITION OF OPERATIONAL TERMS

1.14.1 Accounting

Accounting is an information system that measures, processes and communicates financial information about an identifiable economic entity (Flynn, Meyer and Nkosi, 2002, p.5). In this study, Accounting is one of the subjects or learning areas taught in a classroom, where the learner is taught and learns how to measure, process and communicate financial information about an identifiable economic entity.

1.14.2 Learning

Learning is the process whereby a learner gains or acquires knowledge of, or a skill in something by study, experience, or being taught (SASA, p.1996). In this study, learning entails acquiring content knowledge through the students’ participation and commitment in the teaching activities.

1.14.3 Mixed economic system

This is one of three economic systems which any country has to choose from. In a country using this economic system, some economic activities are owned privately and some economic activities are owned by government. For instance, there are private schools, hospitals and also public schools and hospitals in a country using a mixed economic system. Government is encouraging entrepreneurship to the country’s people although also providing some public services.
1.14.4 Resources

According to Robbins (2007), resources are assets – financial, physical, human and intangible, that are used by organizations to develop, manufacture and deliver products or service to customers. In this study resources refers to teaching and learning support systems which are textbooks, time, personnel, libraries, classrooms, computers laboratories and money.

1.14.5 Senior Secondary

This refers to the last three classes or grades in the schooling of learners and in this phase the learner has to study and pass in order to qualify for entry to tertiary education. The three classes involve Grade 10, Grade 11 and Grade 12.

1.14.6 Teaching

Teaching is the process of methodically transferring or passing explained information on given subjects or disciplines that are worldwide accepted as valid and not contested (Oxford Learner Dictionary, 2010, p.1650). In this study, the term teaching refers to a process where the Accounting teachers are teaching learners Accounting.

1.15 OUTLINE OF CHAPTERS

Chapter 1: It consists of the introduction, background to the study, statement of the problem, rationale for the study, research questions (main and sub-research questions), objectives of the study, significance of the study, a theoretical framework, delimitations of the study, limitations of the study, steps to overcome the limitations, and definition of operational terms.
**Chapter 2:** This chapter presents the pertinent literature review in order to place this study in its prospective context, and to enable the identification and establishment of gaps to be filled.

**Chapter 3:** This chapter focuses on the research process in-depth, including the research methodology, paradigm and design followed in the study. Ethical considerations, as well as validity and reliability issues also discussed.

**Chapter 4:** This chapter focuses on presentation, analysis and interpretation of collected data.

**Chapter 5:** This chapter deals with findings, a summary of the study, the recommendations of the study and the conclusion.

**1.16 CONCLUSION**

In this chapter, the researcher discussed the background of the study, highlighting some challenges facing the teaching and learning of Accounting as found in the previous researchers. The statement of the problem shows how the education stakeholders such as teachers, parents, learners, teacher unions, and officials of the department of education in secondary schools of the Mthatha education district are affected by the challenges facing the teaching and learning of Accounting. The purpose of the study is to explore challenges facing the teaching and learning of Accounting in these schools. This chapter also presents the significance of the study in which the benefits and beneficiaries of the study were stated. Theories in which the study is based are also explained. Limitations and delimitations of the study are also stated in this part, and the study's operational concepts also explained. The next chapter presents how the literature related to this study was reviewed.
CHAPTER 2

LITERATURE REVIEW

2.1 INTRODUCTION

The purpose of this study was to investigate the challenges facing the teaching and learning of Accounting in the Mthatha education district. Existing related literature was reviewed based on the purpose of the study and presented in this chapter as its purpose. Thus the researcher was helped to understand the gap available in the field within which the topic of this study was located. Reviewing of literature establishes important links between existing knowledge and the research problem being investigated and it provided very helpful information about the methodology that can be incorporated into a new study (McMillan & Schumacher, 2010, p.73). The literature is presented according to the following sub-headings which were derived from the study’s research questions and objectives:

- The influence of teachers’ content knowledge in the teaching and learning of Accounting.
- The effect of availability or non-availability of resources on the effective teaching and learning of Accounting.
- The influence of instructional strategies used by teachers in the process of the teaching and learning of Accounting.
- The effect of home or parental support in the process of teaching and learning Accounting.
- The influence of teachers and learners’ commitment in the teaching and learning of Accounting.
2.2 THE INFLUENCE OF TEACHERS’ CONTENT KNOWLEDGE IN THE TEACHING AND LEARNING OF ACCOUNTING

Solis (2009, p.46) states that teachers’ content knowledge refers to teachers’ interpretation and transformation of subject-matter knowledge in the context of facilitating student learning. Solis (2009) postulates the following elements as the keys of pedagogical content knowledge:

1. Knowledge of representations of subject matter (content knowledge)
2. Understanding of students’ conceptions of the subject and the learning and teaching implications that were associated with the specific subject matter
3. General pedagogical knowledge (or teaching strategies)
4. Curriculum knowledge
5. Knowledge of educational contexts and

Pedagogical content knowledge is deeply rooted in a teacher’s everyday work. However, it is not in contrast with theoretical knowledge. It encompasses both theory learned during teacher preparation as well as experiences gained from on-going schooling activities.

Murphy (2009, p.69) in a study conducted at the University of Exeter in France, asserts that the importance of subject knowledge in the preparation of teaching activities should be clearly recognised. Teaching necessarily begins with the teacher’s understanding of what is to be taught. Content knowledge refers to the transformation of a teacher’s knowledge of a subject into pedagogical content knowledge, and consequently pedagogical actions, by taking what the teacher understands and makes it ready for
effective instruction (Murphy, 2009, p.75). Thus, in this way, Accounting content knowledge is intertwined with knowledge of teaching and learning.

Cochran (2007, p.86) states that an experienced teacher’s knowledge of subject content is organised from a teaching perspective and is used as a basis for helping learners to understand specific concepts. On the other hand, new teachers have incomplete or superficial levels of content knowledge. A novice teacher tends to rely on unmodified subject matter knowledge (most often directly extracted from the curriculum) and may not have a coherent framework or perspective from which to present the information.

Subject content knowledge includes knowledge of facts, concepts, procedures and the relationships among them; knowledge of the ways that subject ideas can be represented and knowledge of the subject as a discipline (Kilpatrick, 2001, p.56). Kilpatrick further states that teachers’ content knowledge has a bearing on the quality of their teaching style. Even and Tirosh (2008, p.45) and Ball, Hill and Bass (2005, p.60) concur with Kilpatrick (2001) that teachers’ content knowledge is important for utilising instructional materials in the most productive way, for reliably assessing students’ progress and for determining the most effective sequence for the subject’s presentation. This means that subject content is a very important aspect of the preparation that a teacher requires in order to deliver in the classroom particularly in the Accounting classroom.

Ngwenya (2014, p.56) concurs with Even and Tirosh (2008) that, effective teaching requires an ample understanding of a subject’s leading concepts, as well as an ability to make connections among topics. This assertion seems to show that teachers lacking subject content knowledge of the subjects being taught are ill-equipped to explain and represent topics in ways that make sense to learners. It is affirmed by Legotlo, Maaga and Sebogo (2002, p.59) that there is limited number of teachers with Accounting and Mathematics as their subject specialisation in South African schools. Developing countries face the challenge of badly trained teachers, under-qualified teachers and teachers who lack the content knowledge in Accounting (Zacharia & Barton, 2004, p.68).
Inadequate teacher preparation and general limited academic background, to some extent, contribute to poor teaching and learning in some schools (Ishaq, 2011, p.89). This observation is in line with the finding of Boadzo (2012, p.34) who indicated that the contribution of teachers to the performance of learners can also be looked at in terms of teacher’s qualifications, subject/s major and experience.

The South African Council of Educators (1998) has stated that more than a third of teachers in state schools (over 120 000) are either unqualified or under-qualified or have out-dated qualifications. The DoE draft report on teachers’ qualifications in 2011 revealed that only 45% of teachers are professionally qualified as teacher graduates and in that, only 27% of teachers were trained as Accounting teachers (DoE, 2011).

From the researcher’s point of view, 27% of teachers in the employment of DoE with Accounting as their subject specialisation in schools of SA could impact negatively on the teaching and learning of the subject in question. For this reason, they are not able to teach effectively and efficiently enough for the learners to grasp the foundation knowledge of the subject and to be able to progress and perform creditably.

The findings of Manning (2013) show that rural schools have a more limited number of teachers with an Accounting qualification than white or urban schools. Manning’s (2013) contention links to the report presented by the Human Sciences Research Council (HSRC) that black and coloured schools have a limited number of teachers specialising in Accounting. On that note, Solis (2009, p.72) is of the view that poor academic performance is influenced by the teachers’ lack of content knowledge and accurate lesson preparation. Solis (2009, p.59) suggests that, “to teach all students according to today’s standards, teachers indeed need to understand the subject matter deeply and flexibly so that they can help students map their own ideas, relate one idea to another, and redirect their thinking to create powerful learning.” These are the building blocks of pedagogical content knowledge.

It is claimed by Bianca (2010, p.74) that as a result of lower qualifications, teachers tend to have limited pedagogical content knowledge. Bianca (2010, p.78) adds that, “it is very
concerning that a lot of our young learners are not being introduced to subjects by teachers with the necessary content knowledge and expertise. Many teachers fail to hold a qualification higher than A-levels, typically, they lack a degree or postgraduate teacher training qualification in the subject they teach."

Pedagogical content knowledge has a bearing on the quality of teaching and learning (Paton, 2011, p.64). In explaining how pedagogical content knowledge influences teaching and learning, Paton (2011, p.56) asserts that this transformation occurs as the teacher, “critically reflects on and interprets the subject matter; finds multiple ways to represent the information as analogies, metaphors, examples, problems, demonstrations, and/or classroom activities; adapts the material to students' developmental levels and abilities, gender, prior knowledge, and misconceptions; and finally tailors the material to those specific individuals or groups of students to whom the information will be taught.”

According to the researcher’s observation, effective teaching and learning is influenced by the quality of teachers. It appears to the researcher from the reviewed literature that teachers teaching with limited subject knowledge negatively affect the quality of teaching and learning. The next section discusses the effect of resources on the effective teaching and learning of Accounting.

2.3 THE EFFECTS OF RESOURCES IN THE TEACHING AND LEARNING OF ACCOUNTING

In education, the term “resources” in the phrase “teaching and learning,” refers to all teaching materials used to support the process of teaching and learning, such as textbooks, teachers, classrooms, chalkboards, learners’ furniture, library and laboratory (Rammala, 2009, p.78). The researcher used term “resources” in this study referring to the educational resources used to support the teaching and learning process in a school.

Zacharia and Barton’s (2004) research findings show that in Portugal, the physical conditions of classrooms influenced the competence of matriculants in Accounting. Such claim is also affirmed by Walberg and Haetel (1999) when they assert that in Columbia among the Grade nine learners, those who had access to material resources in their
environment performed better in Accounting than with irrelevant resources. It is argued by Juniase (2009, p.45) that teaching and learning is negatively affected by insufficient textbooks and overcrowded classrooms. Such observation is affirmed by Chanda (2008) and Cohen (2006) that effective and meaningful teaching and learning of a component as directed by any syllabi, is only possible when requisite resources are available. Manning (2013, p.42) avers that schools having resources in abundance have better chances of effective teaching and learning than schools with insufficient and irrelevant resources.

Chanda (2008, p.41) puts it explicitly when he states that the teaching and learning of Accounting in Zambian schools was affected by lack of resources like textbooks. The above assertions seem to suggest that availability of resources play a vital role in improving the teaching and learning of any given subject, especially Accounting. According to Legotlo, Maaga and Sebogo (2002, p.29), SA is not alone in experiencing the shortage of physical facilities in schools, especially with regard to those that are located in rural areas. It is common to have schools in SA without resources such as libraries, laboratories, water, and toilets (Legotlo, Maaga & Sebogo, 2002, p.31).

It is revealed by Ngewu (2011, p.43) that some schools do not have enough LTSM. Consequently, time is wasted in waiting for the material as teachers share those few resources available. The viewpoint of Maduna (2007, p.45) shows that since the South African democratic government came into power in 1994, the backlog of facilities resulting from the apartheid’s segregated schooling environment is still a serious problem and is not yet satisfactorily addressed. The above observation of inadequate resources such as furniture, textbooks and equipment is echoed by Cochran (2007, p.37) and Rammala (2009, p.75) when they remark that lack of teaching and learning material is one of the major challenges in Accounting teaching and learning.

From Sailors, Hoffman and Mathee’s (2007) argument, it is clear that to function effectively, schools require adequate and relevant resources such as qualified teachers, an adequate number of teachers, relevant LTSM. Ishaq (2011, p.43) maintains that schools are expected to have all the resources, including digital technology and internet,
to enable learners and teachers to cope with teaching and learning effectively, as then they will be afforded an opportunity to access relevant information aiming to improve their academic performance. The use of technology was supported by UNESCO (2002) that financial Accounting teachers should have the knowledge and skills to use the new digital tools and resources to help all students achieve high academic standards.

Elliot and Kington (2005, p.65) state that the current South African school curriculum demands a lot of “use” resources. Availability and use of resources encourages the learners to be more active in class, but unfortunately some schools do not have resources such as laboratories and libraries. Sailors, Hoffman and Mathee (2007, p.67) further argue that some schools that have libraries are full of discarded books and textbooks that are no longer in use. The teaching of Accounting in secondary school without the use of an Accounting laboratory for practical lesson inhibits the study of the subject (Emenike, 2014, p.46).

From the researcher’s point of view, it appears that availability of relevant resources enables teachers and learners to attain educational goals such as effective teaching and learning where learners could acquire the requisite knowledge and skills to approach the assessment tasks in Accounting. It appears that unavailability of resources militates against the effective teaching and learning in schools. Therefore, resources are the vital elements for improving teaching and learning in the country’s education system. The next section discusses the effects of instructional strategies on teaching and learning of Accounting.

2.4 THE EFFECTS OF INSTRUCTIONAL STRATEGIES ON THE TEACHING AND LEARNING OF ACCOUNTING

According to Steiner and Foster (2009, p.65), the term “instructional strategies” refers to the general principles, pedagogy and educational philosophy followed by teachers to help students become independent, strategic learners. Instructional strategies are various techniques employed by teachers when teaching learners, depending on the subject and the topic taught (Double, 2013, p.46). An effective teacher should have a good
understanding of the subject she/he teaches. Lack of good preparation has been identified as contributing to poor teaching. Maduna (2007), Rammala (2009) and Ishaq (2011, p.56) affirm that Accounting teachers have to employ various instructional methods such as teacher-centred approach, case studies, quizzes, simulations, cooperative learning, hands-on conceptual models, discussions, study aids and mnemonics in the classroom to impact their teaching and learning positively. Teaching strategies are in a continuum, ranging from exposition to inquiry (Ishaq, 2011, p.41). The exposition method of teaching is conventional and widely used in the classroom.

The characteristics of the exposition method include the following: learner-centered, leader-active, learner passive and content emphasis. Examples of the exposition method are lectures, discussion, traditional demonstration, guest speaker, panel discussion, storytelling, dramatization, reading of textbooks and manuals or hand-outs. The inquiry method is an approach where the learner generates his/her own form of information and it is characterized by the following features: learner-centered, leader-facilitated, learner-active and learning process emphasis (Ishaq, 2011, p.53).

Ishaq (2011) further notes that there are several factors that influence the teacher’s choice of teaching method for classroom instruction. Among them are knowledge of the method, costs, preparation time, nature of subject matter, curriculum prescription and research recommendations on the sequencing of the learning experience. These are factors that the Accounting teacher must bear in mind. Accounting is not a subject that can be mastered by mere memorisation of the basic rules. It requires total involvement of the learner in the learning process, sound theoretical knowledge and intensive practice in application of basic principles. However, the extent to which Accounting teachers involve these principles to teach the subject is yet to be determined.

Students’ approaches to learning have been identified as either surface, whereby rote learning is largely utilised, or deep, involving a critical examination of the evidence and relating arguments to prior knowledge and understanding (Juniase, 2009, p.36). Students who adopt a surface approach appear to have their desire for the knowledge of subject
both driven and defined in terms of assessment requirements (Ishaq, 2011). Thus, they often fail to recognise fundamental and guiding principles and patterns. In contrast, students who adopt a deep approach to learning are interested in grasping a real understanding of what learning is.

Rammala (2009, p.76) concurs with Juniase (2009) that learners tend to adopt such an approach in circumstances "where they are motivated to understand, where they are active, where they discuss what is to be understood, and where they encounter knowledge in well-structured ways." Ishaq (2011, p.56) asserts that the problem of poor learners’ performance in Accounting has been linked to Accounting teachers’ insensitivity to the nature of financial accounting when planning instructional activities in the classroom. Financial accounting is better learnt, understood and mastered by actually working on exercises. Exercises given should be adequately evaluated, marked and appropriate feedback given to the students. A comprehensive test made up of objectives and problems is recommended at the end of each unit (Paton, 2011, p.56).

The above assertion clearly states that teachers should systematically introduce and reinforce strategies that can help learners to better understand Accounting in order to improve learners’ performance. The next section deals with the influence of home or parental support in the process of the teaching and learning of Accounting.

2.5 THE INFLUENCE OF HOME OR PARENTAL SUPPORT IN THE PROCESS OF TEACHING AND LEARNING ACCOUNTING

Parental support in this study refers to various forms of parental participation in their children’s education. This parental support may be shown through attending school functions, motivating your child with school work and attendance, responding to the obligations of the school, assisting in disciplining learners, assisting your child with his or her homework and taking an active role in school governance (Double, 2013, p.34). It is argued by Mji and Makgato (2006, p.36) that there is a positive relationship between parental involvement and learners' achievement. Parents are regarded as basic teachers, which refers to the fact that children are born and taught at home by parents before the
school-going age. Parents have the distinct advantage over anyone else in that they can provide a more stable and continuously positive influence that can enhance and complement what the school fosters in their children (Mji & Makgato, 2006, p.37).

In this regard, parental involvement is undeniably critical in teaching and learning. Also, involvement with respect to participating in school functions, buying necessary school equipment (books, uniforms) is important. However, with regard to the content of what children learn, many fall short because in general, they do not possess the necessary education and therefore find it difficult to determine and understand what was done at school (Maduna, 2007, p.47).

Mji and Makgatho (2006, p.38) agree with LaBahn (1995) that parental involvement, in almost any form, produces measurable gains in learner achievement. The concept of parental involvement with the learner and the school is a vital one and can produce great rewards for all concerned. However, it has been found that schools do not always know what the term parental involvement really means.

Murphy (2009, p.67) concurs with Mji and Makgatho (2006) that there are two key elements that function together to make up the concept of parental involvement. “One of these is a level of commitment to parental support and this one includes such things as encouraging the learner, being sympathetic, reassuring and understanding; another element needed is a level of parental activity and participation, such as doing something that is observable. “This combination of level of commitment and active participation is what makes an involved parent” (Murphy, 2009).

The home background of learners has a very significant role to play in their educational career and academic performance (Double, 2013, p.58). It is noted that many parents are farmers, while some are teachers. The role of the family in a child’s socialisation is a determining factor in the child’s environment. Juniase (2009, p.78) emphasises that the socialisation experience, family motivations and the occupations of parents have an influence on the child’s academic success in school.
Rammala (2009, p.45) affirms that learners who have access to resources such as uniform, books, assistance, time to read, television, radio and computers are at an advantage compared to those from poor families. For this reason, those advantaged learners will be more informed about the latest developments. Thus, the learners’ non-exposure to educational resources from poor families may affect their performance compared to those who have access to such resources.

According to Mahlo and Taole (2011, p.67), schools should not underestimate the role that involving families and parents can play in gaining the trust of students. Students whose parents are involved tend to fare better academically and socially than those whose parents are not involved. The progress of learners’ educational development in the school context depends to a large extent on effective contact with and co-operation between, the parents and school personnel (Mahlo & Taole, 2011, p.68).

Double (2013, p.37) concurs with Mahlo and Taole (2011, p.86) that active participation of parents in the education of their children is essential to improve discipline in schools as well as the academic performance of the students. Innovations in schools often fail because of the schools inability or unwillingness to involve parents in a meaningful way in its development programmes and implementation (Ishaq, 2011, p.51).

Elliot and Kington (2005, p.35) attribute the poor performance of rural secondary pupils to lack of parental support. There is a correlation between parental support in homework activities and the performance of pupils. Students with parental support in homework achieved better than those without parental support even if those without parental support had a higher intelligence quotient. There is also a positive correlation between high achievement and quality time spent on homework (Double, 2013, p.67).

Some parents/guardians do not have education beyond secondary school education, so they may not be good role models for their children in academic matters. Thus performance from such students tends to be poor (Zachariah, Mbugua, Kibet, Mungiria, George & Nkonke, 2012, p.87). From the above reviewed literature, it can be concluded that parental support plays a vital role in the learners’ academic performance as those
learners access support such as LTSM, fees, appreciation from their families. The next section discusses the teachers’ and learners’ commitment to the teaching and learning of Accounting.

2.6 COMMITMENT OF TEACHERS AND LEARNERS TO THE TEACHING AND LEARNING OF ACCOUNTING

Teacher commitment is one of the most important aspects of performance and quality of school staff, particularly of the teachers of teaching Accounting (National Centre for Education Statistics, 2006). Teacher commitment distinguishes those teachers who are caring, dedicated and who take their job seriously from those who put their own interests first. Day (2004, p.67) associates teacher commitment with job satisfaction, morale, motivation and identity and can be a predictor of teachers’ work performance, absenteeism, burn-out and turnover as well as having important influence on students’ achievement and attitudes towards the effective teaching and learning of Accounting in schools. Chan (2006, p.56) concurs with Day (2004) that good teaching of Accounting is not affected only by the knowledge and pedagogy of teachers, but also their passion which is associated with commitment, enthusiasm and teaching efficacy. Chan (2006, p.69) found the following conditions as influencing factors on Accounting teachers’ commitment: “Students’ learning and school development; demands on teaching and school practices, teaching as a career choice, and teacher-pupil interaction and attitudes.”

Adell (2010, p.46) states that commitment is an essential element of successful teaching and learning of Accounting. Teachers with commitment cultivate learners’ curiosity, and interest in learning, and also serve as one of the important factors in motivating learners. There are various ways in Accounting teachers can show commitment: working extra hours with learners, regular attendance of school and Accounting classes/periods, endeavour to fulfil teacher responsibilities to their learners, and loyalty (Double, 2013, p.58). There are also greater chances of building positive relationships with learners based on the respect and trust that may develop from the teacher’s commitment. Chan (2006, p.45) reveals the following characteristics of committed teachers: “teachers should
constantly talk about developing teaching approaches for subject teaching; teachers should continuously observe each other’s performance, and evaluate their own performances, and also help in improving the performance of the teachers. A committed teacher will donate educational resources to the school and enable teachers to help each other with the development of Accounting teaching approaches.

The desire of teachers to spend more time at school, making more effort for school achievement, and approving compatibility or meaning of administration are among the qualities that result in commitment to the school (Rammala, 2009, p.36). According to Crosswell and Elliot (2011, p.47), teacher commitment is multidimensional and some external factors that may influence the degree of commitment are: the school or organisation’s students, career continuance, professional knowledge base and being in the teaching profession itself. Adell (2010, p.49) reveals that teachers who have high expectations for the learners in their classroom, focus on positive social and academic outcomes, and take learners’ thinking seriously. Adell (2010) further states that commitment is underpinned by some principles and among them are: “A commitment to maximizing learners’ access to practical and theoretical experiences in Accounting, empowerment of all teachers and learners to develop knowledge, skills and problem solving ability in Accounting contexts; interpersonal respect and sensitivity, fairness, integrity and ethical decision-making; relationship and connectedness of people and ideas, and holistic development through Accounting for participating effectively as informed citizens.”

The findings of a study conducted by Delubom (2004, p.40) reveal that teachers who are not committed usually spend little time on the preparation of their lessons and therefore do not present their material in an attractive, productive and logical way. Murphy (2009, p.56) concurs with Delubom (2004) that committed Accounting teachers accept that their role goes beyond the academic work into areas where learners need support. This means that a teacher’s role is not only teaching subjects to the learners but also in taking care of the child’s welfare. Delubom (2004, p.69) also reveals that interpersonal relationships between the teacher and learners do not only affect the social and emotional climate in
the Accounting classroom but are crucially important for achieving a high work output and maximum use of the learners’ abilities.

Mahlo and Taole (2011, p.49) argues that committed teachers are those who make great changes in the lives society. Commitment contributes to the teachers’ motivation and performance, having a positive effect on learners’ achievement because there is a strong correlation between teacher commitment and successful learner performance in Accounting. Day (2004, p.56) states that commitment is a sense of adherence, a key factor that significantly influences the teaching and learning process of Accounting learners. Committed teachers know that it is their role to encourage students towards an active learning and to concern themselves with promoting students’ intellectual and moral development (Adell, 2010, p.89). Fried (2001, p.57) asserts that as committed teachers work with passion and enthusiasm, their dedication and commitment increases, and they believe in the importance of their job which is the teaching and learning of Accounting.

Fried (2001, p.67) concurs with Day (2004) that committed teachers have a tendency to perform their roles effectively as the job requires and to establish a good teacher-student relationship in accordance with professional values. Murphy (2009, p.45) asserts that, “a learner’s commitment to his/her studies, particularly to Accounting, includes a genuine love for the subject, regular attendance of school and periods, doing work given, readiness to help other learners, enthusiasm, friendship and concern for their all-round developments on the subject and in school.”

The above assertion implies that lack of commitment on behalf of teachers and learners impedes the academic achievement of learners, as commitment goes together with the motivation which is regarded as a fuel that propels people forward towards a desired goal or end.
2.7 CONCLUSION

The review of the literature of a topic is a critical integrative synthesis of ways in which various researchers have dealt with the problem under study. It is therefore important also to examine other empirical research which does not consist the general opinions on the subject. From the reviewed literature in this chapter, it is learned by the researcher that the teachers’ content knowledge plays a vital role in the teaching and learning of the subject. This implies that where teachers have limited content knowledge, teaching and learning are more adversely affected than when teachers have relevant subject knowledge. The existing literature reveals that the unavailability of resources in schools is one of the major factors militating against effective teaching and learning. Therefore, resources are the vital elements in improving teaching and learning in the country’s education system.

The researcher also learnt the importance of systematically introducing and reinforcing various teaching strategies that can help learners to better understand Accounting in order to improve learners’ performance. Parental involvement has a positive influence in attaining effective teaching and learning. This study therefore extends the scope of existing studies by recommending high involvement of parents in the education of their children. The effect of teachers’ and learners’ commitment in the teaching and learning of Accounting has been discussed in this chapter. This chapter disclosed that some past researchers have conducted studies regarding the same topic as this study, so the current study will also add to the existing literature. According to White (2003, p.48), before one starts to design a study that contributes to existing knowledge, there is a need to have a good idea of what is known already about it. The next chapter presents the research methodology employed in this study.
CHAPTER 3

RESEARCH METHODOLOGY

3.1 INTRODUCTION

This chapter presents the research methodology employed in the study. McMillan and Schumacher (2006, p.9) define research methodology as ways in which the researcher describes the research design, data collection methods and analysis of data for his/her study. They further state that research methodology is a framework for acquiring knowledge through reliable and valid procedures. The research methodology for this study includes the research paradigm, the research approach, the research design, population, sampling strategy, sample, data collection instruments, data analysis plan as well as validity and reliability. Lastly, issues related to ethical considerations are also outlined and discussed.

3.2 THE RESEARCH PARADIGM

It is important for a research study to be based on a research paradigm. According to Patton (2002, p. 65), a paradigm is an interpretive framework which is guided by a set of beliefs and feelings about the world and how it should be understood and studied in human beings. Amongst the qualitative research paradigms, the interpretivist, as one of the qualitative research paradigms, was employed in this study. The researcher chose this paradigm as it is “normally employed, where possible, to give an account of the life experiences of the participants in order to give meaning to experiences” (Mouton, 2001, p.85). Cresswell and Plano Clark (2007, p.76) concur with Mouton (2001, p.67) that, interpretivism emphasises an understanding of people on their own terms and in their own social setting. In simple terms, it is a method of inquiry that is systematic and interactive, and its intention is to better understand the views of participants in their natural settings on a specific phenomenon under study, thus, it is intended to establish the views of the participants in relation to the challenges they face in the Mthatha education district.
Accounting teachers, therefore, interacted and shared their experiences about the teaching and learning of Accounting with the researcher as an interviewer. In this regard, the participants were able to give their views, feelings, opinions, interpretations and explanations on challenges facing the teaching and learning of Accounting in the Mthatha education district.

### 3.3 QUALITATIVE RESEARCH APPROACH

The qualitative research approach was used in this study. According to McMillan and Schumacher (2006, p.50) qualitative research is an inquiry in which researchers collect data in face-to-face situations by interacting with selected persons in their settings or research field. They further state that qualitative research is based on what is called naturalistic phenomenological philosophy, which assumes that multiple realities are socially constructed through individual and collective understanding of the situation. The choice of this approach was informed by the nature of the research topic which seeks to explore “challenges facing the teaching and learning of the Accounting subject in the secondary schools of the Mthatha educational district.” That is to establish what makes learners struggle in Accounting. Thus, the particular problems of this topic encourage the researcher to adopt the qualitative approach to explicitly solicit challenges affecting the teaching and learning of Accounting.

The qualitative approach focuses on the analysis of information so as to generate a qualitative explanation of social phenomena, and the techniques used to achieve this goal depend on how information was generated (Babbie, 2001, p.45). Babbie (2001) further argues that qualitative research is better suited to description, whether dealing with meaning or patterns of behaviour, as it tends to rely on a debited and intricate description of events or people. Qualitative studies are important for theory generation, policy development, improvement of educational practice and social issues. They describe and analyse people’s individual and collective social actions, beliefs, thoughts and perceptions (Maree, 2007, p.130).
Cresswell (2007, p.37) asserts that “one of the strengths of qualitative research is that it focuses on ordinary events naturally occurring in natural settings.” The qualitative research approach is concerned to a great degree with understanding social phenomena from the perspective of the participants (Maree, 2007, p.46). The nature of reality and human behaviour in qualitative research is the one constructed by the individuals involved in the research process. In the light of such justifications by Creswell (2007); Maree (2007); Johnson and Christensen, (2008), the researcher felt that the problem of challenges facing the teaching and learning of Accounting in the secondary schools of Mthatha education district requires to be explored through the use of the qualitative research approach.

3.4 RESEARCH DESIGN

Maree (2007, p.70) avers that research design is a plan or strategy which underlies philosophical assumptions when one specifies the selection of participants to be used during the study, the selection of instruments and procedures to follow during the data collection stage. Johnson and Christensen (2008, p.48) assert that, “...” research design is the outline, plan, or strategy that is used to answer the research questions and it is based on qualitative data and tends to follow the exploratory mode of the scientific method.”

A case study research design is adopted in this study in order to present an in-depth and more detailed understanding of the difficulties experienced by teachers and learners in teaching and learning of Accounting. It is with this background that the researcher has decided to explore challenges facing the teaching and learning of Accounting. A case study research design is described as a form of qualitative analysis that is focused on providing a detailed account of one or more cases (Johnson & Christensen, 2008). The case study involves a systematic inquiry into an event and aims to describe and explain the phenomena of interest (Maree, 2007, p.75); and this study concerned with the challenges facing the teaching and learning in Accounting. The research design in this study involves six selected secondary schools in the Mthatha education district.
3.5 POPULATION

McMillan and Schumacher (2006, p.341) refer to population as,”...” a group of elements or cases, whether individuals, objects, or events, that conforms to specific criteria to which the researcher intends to sample.” Johnson and Christensen (2008, p.56) is in agreement with McMillan and Schumacher (2006) in describing population as a large or total group of elements that the researcher is interested in learning more about. The population is viewed by Bell (1999, p.34) as a target population from which the researcher draws the sample. The Accounting teachers from six selected secondary schools of the Mthatha education district are the target population in this study. In this study, the population consists of all secondary schools that are offering the Accounting subject in the Mthatha education district.

3.6 SAMPLING PROCEDURE AND SAMPLE

De Vos, Strydom and Fouche (2011, p.392) define sampling as “...a selection from a population, to identify the participants or subjects included in the research.” A sample is a set of elements taken from a larger population according to certain rules (Johnson & Christensen, 2008, p.222). Fraenkel and Wallen, (2006, p.101) concur with Johnson and Christensen (2008) that a sample is a small portion of the total set of objects, events or persons that together comprised the subject of study. A sample represents the larger population from which it is drawn.

Convenience and purposive sampling were adopted to select a sample for this study. Convenience sampling technique was chosen to select the six schools sampled for this study. The six schools were selected based on the geographical location of the school to and their accessibility to the researcher. Convenience sampling is normally used in qualitative studies (White, 2003, p.145). Maree (2007, p.177) states that convenience sampling refers to situations when population elements are selected based on the fact that they are easily and conveniently available. Cohen, Manion and Morrison (2001, p.76) emphasise that the advantage of this kind of sampling is that it is usually quick, economical and useful in explanatory research where the researcher is interested in
getting inexpensive, quick approximation of the truth and in pilot studies where a few respondents are necessary to test questionnaire.

Two Accounting teachers were purposively sampled from each of the six secondary schools to form a sample of twelve participants. Purposive sampling was adopted on the basis that “it is a method used in special situations where the sampling is done with a specific purpose in mind” (Maree, 2007, p.178). The sample for this study comprises twelve Accounting teachers from six sampled secondary schools of the Mthatha education district. The researcher purposively sampled the Accounting teachers on the basis that they were the ones who were directly involved in the teaching and learning of Accounting and could provide meaningful data regarding challenges facing teaching and learning in this subject. According to Cohen, Manion and Morrison, 2007, p. 85), in purposive sampling the researcher handpicks the cases to be included in the sample, on the basis of the researcher’s judgement of their typically or possession of the particular characteristics being sought.

3.7 THE RESEARCH INSTRUMENTS AND DATA COLLECTION PROCEDURE

According to Johnson and Christensen (2008, p.89), data collection is a term used to describe a process of preparing and collecting the data. In this study the researcher used face-to-face in-depth individual interviews and non-participant observations to collect the data from sampled teachers from six selected schools in the Mthatha education district.

3.7.1 Face-to-face interviews

In this study, the method of face-to-face, in-depth individual interviews was adopted by the researcher to gather in-depth information about the challenges facing the teachers and learners in the teaching and learning of Accounting. Interviews were conducted face-to-face with the participants to collect first hand data. The researcher developed an open-ended interview schedule that was used to collect the data from the participants. An interview is a two-way conversation in which the interviewer asks the participant
questions to collect data and to learn about the ideas, beliefs, news, opinions and behaviours of the participant (Maree, 2007, p.35).

The face-to-face, in-depth individual interviews were conducted in a semi-structured manner which allowed for more flexibility between the researcher (the interviewer) and the participants (the interviewees). The semi-structured interview provided an opportunity for the participants to express themselves openly, thus leading to rich information that was collected (McMillan & Schumacher, 2006, p.204). Semi-structured interviews are also called in-depth interviews as they afford an opportunity to obtain in-depth data about a participant’s thoughts, beliefs, knowledge, reasoning, motivation and feelings about a topic (Johnson & Christensen, 2008, p.210). Johnson and Christensen (2008) concur with McMillan and Schumacher (2006, p.350) that in-depth individual interviews consist of open-response questions to obtain data from participants’ meanings, how individuals conceive of their world and how they explain or make sense of the important events in their lives. The face-to-face interviews were used to obtain information from the participants concerning the challenges facing the teaching and learning of Accounting in the secondary schools of the Mthatha education district.

The researcher developed an interview schedule which was used during the interview sessions (see Appendix E). A minimum of forty-five minutes was used for each of the interviewees. Since the participants were all teachers the medium used to collect responses from the secondary schools’ teachers was English. The researcher captured the responses by means of his note pad where he wrote verbatim the responses of the sampled teachers.

**3.7.2 Non-participant observations**

Observation is a way for the researcher to see and hear what is occurring naturally in the research site and this instrument is also used to describe data that are collected regardless of the techniques employed in the study (McMillan & Schumacher, 2006, p.350). Non-participant observation has the advantage that participants are not aware that they are being observed and so their behaviour is natural. The distinct feature of
observation in a research process is that it offers an investigator the opportunity to gather “live” data from naturally occurring social situations (Cohen, Manion & Morrison, 2001, p.221). In this way the researcher looks directly at what is taking place in the original research site rather than relying on second hand accounts and field notes taken during the interviews sessions.

The researcher was doing observations whenever visiting the research sites, looking to see whether the school had resources such as a library, computer laboratories, charts on the classroom walls and he noted the condition of classrooms, although no one knew about the observation conducted except the researcher. The researcher wrote field notes during the observation sessions. This observation helped the researcher to support the responses obtained from the interviews.

3.8 DATA ANALYSIS

It is argued by Maree (2007, p.297) that, data analysis is the process of observing patterns in the data, asking questions of those patterns, constructing conjectures, deliberately collecting data from specifically selected individuals on target topics, and confirming those conjectures. Johnson and Christensen (2008, p.35) are in agreement with Maree (2007) in that, data analysis is the process of making sense out of the raw data where it transformed into useful information.

According to McMillan and Schumacher (2010, p.367) qualitative data analysis is primarily an inductive process of organising data into categories and identifying patterns and relationships among the categories. Qualitative research data is analysed through the use of inductive analysis. Inductive analysis is the process through which qualitative researchers synthesize and make meaning from the data, starting with specific data and ending with categories and patterns (McMillan & Schumacher, 2010, p.267). The thematic approach was adopted to analyse the data. Thematic analysis was chosen in this study as it is “a qualitative analytical method which identifies, analyse and reports patterns (themes) within data” (Braun & Clarke, 2006, p. 79). Furthermore, it minimally
organises and describes your data set in (rich) detail. Further, it interprets various aspects of the research topic.

The researcher organised the data, grouped it into manageable units, synthesised it, searched for patterns, and discovered what was important and what was to be learnt. It is important to highlight that here the analytical method used by the researcher is explained in detail in chapter four.

3.9 VALIDITY AND RELIABILITY

Johnson and Christensen (2008); Maree (2006); MacMillan and Schumacher (2006) concur that reliability and validity are the two most important psychometric properties to consider in using test or assessment procedure. Johnson and Christensen (2008) further state that when qualitative researchers speak of research validity, they usually referring to qualitative research that is plausible, credible, trustworthy and therefore defensible.

3.9.1 Validity

According to Cohen, Manion and Morrison (2007, p.160), validity refers to the extent to which an empirical measure accurately reflects the concept it is intended to measure. It is reflected in the truthfulness of findings and conclusions. Validity, broadly speaking, refers to whether the instrument measures what it supposed to measure (McMillan & Schumacher, 2006, p.206). To ensure validity in this study the researcher formulated techniques that check the credibility of data and minimizes the distorting effect of personal bias.

Validity and reliability of instruments was established through a pilot study of four teachers (two Accounting teachers and two English teachers) which was conducted before the main study. A pilot study was conducted at a school where the researcher is working, using a small group of teachers who were believed to have similar characteristics as those participants who were used in the main study, but they were not used as
participants in the main study (four educators). After the questions are formulated and written, a pilot test is necessary as a check for bias in the procedures, the interviewer, and the questions (McMillan & Schumacher, 2010, p.206). The pilot study helped the researcher to find out about the clarity of the questions, instructions and layout and also to gain feedback on the validity of the interview in order to eliminate difficulties and incorrect wording and questioning. This operation also was to ascertain how much time it would take to interview each participant in the main study.

3.9.2 Reliability

The researcher ensured reliability through the elimination of causal errors that would have influenced the research results. According to White (2003, p.193), by reliability it is understood that the researcher’s conclusion responds to the actual state in reality. A reliable instrument for a piece of research will yield similar data from similar respondents over time (Louis, Lawrence & Keith, 2009, p.117).

Amongst those four teachers that were involved in pilot testing of the instrument, two of them were English teachers, who were there to verify the grammatical errors and credibility of questions towards the research objectives.

3.9.3 Triangulation

Maree (2006, p.80) states that triangulation is a traditional strategy for improving the validity and reliability of research or the evaluation of findings. According to Cohen, Manion and Morrison (2007, p.141) triangulation is the use of two or more methods of data collection in the study of some aspect of human behaviour within the context of qualitative research. They further indicate that triangular techniques attempt to map out, or explain more fully, the richness and complexity of human behaviour by studying it from more than one standpoint. Triangulation is also called a multiple method approach, which simply means the use of multiple methods to collect the data.

In this study, triangulation was achieved by applying the various data collection methods, namely, the individual face-to-face interviews and non-participant observations. Use of
these different data collection methods assisted the researcher to build an in-depth understanding of the problem identified and to establish that there are challenges in schools that could be impacting negatively on teaching and learning of Accounting.

3.10 ETHICAL CONSIDERATIONS

Ethics is a set of moral principles which are suggested by an individual or group (Cohen, Manion & Morrison, 2007, p.76). As per McMillan & Schumacher (2006, p.58) ethics is the term for widely accepted rules and behavioral expectations about the most correct conduct towards experimental subjects, participants, employers, sponsors, assistants and students. In order to adhere to ethical measures, the researcher negotiated conditions with stakeholders such as the district DoE officials (namely district director and circuit managers heading selected schools) and SMTs and teachers of selected schools. The objectives of the research were explicitly explained to sampled teachers.

The following steps, such as accessing permission from stakeholders mentioned above, negotiating with participants to fill in informed consent forms, maintaining confidentiality and anonymity respect for participants, and protection of participants from any harm. All the following forms of ethical measures were adopted as means of executing the ethical considerations.

3.10.1 Permission to conduct the research study

In accessing the permission to conduct the study and negotiating for the participation of teachers from secondary schools of Mthatha education district, the researcher wrote letter to the district office (see Appendix A), SMTs and teachers of selected secondary schools (see Appendix C). The researcher was granted permission by the EC DoE and by SMTs of the Mthatha secondary schools that were targeted to participate in the study (see Appendix B).
3.10.2 Informed consent and voluntary participation

Participants were given informed consent forms obtained from WSU to fill in as an agreement to participate in the study (see Appendix F). The researcher explained the research objectives in detail to the participants to put them at ease and persuade them to participate voluntarily. The researcher also informed the participants that they had the right to withdraw their participation at any time they wished. McMillan and Schumacher (2006, p.99) assert that “obtaining informed consent implies that all possible or adequate information on the goal of the investigation, the procedures to be followed during the investigation, the possible advantages, disadvantages, and dangers to which participants may be exposed, as well as the credibility of the researcher, be rendered to potential subjects or their legal representatives.”

3.10.3 Privacy, anonymity and confidentiality

In an effort to maintain privacy, anonymity and confidentiality, the participants were ensured that fictitious names would be used instead of their real names during the data analysis. This practice is in line with what Maree (2007) proposes and encourages to be performed by researchers that is ensuring that the real names are absolutely avoided in the text.

On that note, Maree (2007, p.120) asserts that,...”participants’ identity must be protected and under no circumstances should their name appear on the researcher’s work.” The researcher told the participants before conducting the study that alphabets or numbers would be assigned to them; for example, teacher A, teacher B, in order to ensure that they remained anonymous, and the alphabetical letters were assigned to participants: for example, participant A. It was warranted by the researcher in maintaining the confidentiality that any information provided by the participants would be strictly confidential, protected and made available for the purpose of the research only.
3.10.4 Respect for the participants and protection from harm

The participants were assured that their responses were crucial and credible for making this study’s findings and recommendations meaningful in its perspective and context.

3.11 CONCLUSION

This chapter has presented details on how the researcher approached the study. It includes a brief description of the research paradigm and approach chosen, as well the research design employed in this study. The target population in this study were teachers of sampled secondary schools of the Mthatha education district. The convenient sampling technique was used to select the six schools where twelve Accounting teachers were purposively drawn to form a sample for the present study. The data was collected from twelve sampled teachers who were chosen based on their Accounting subject specialisation and had experienced the problem. The data was gathered through face-to-face interviews which had semi-structured questions and non-participant observations. Ethical measures such as seeking permission from the ECDoe, SMTs, Accounting teachers, the guaranteeing of confidentiality and anonymity, as well as protection against harm were observed and conducted. The next chapter presents the results of the study.
CHAPTER 4

DATA ANALYSIS, INTERPRETATION AND DISCUSSION OF THE FINDINGS

4.1 INTRODUCTION

This chapter focuses on data analysis, interpretation and discussion of the findings on challenges facing the teaching and learning of Accounting in secondary schools of the Mthatha education district. The researcher used qualitative data analysis strategies in order to make sense of the data. According to McMillan and Schumacher (2006, p.45), a qualitative data analysis is primarily an inductive process of organizing the data into categories and identifying patterns among the categories.

In this study, sixteen similar questions based on the five sub-research questions and objectives drawn from the main research question were posed to all the research participants. The participants’ responses are presented in italics to show that it was their exact responses.
4.2 DATA ANALYSIS

4.2.1 INFLUENCE OF TEACHERS’ CONTENT KNOWLEDGE IN THE PROCESS OF TEACHING AND LEARNING ACCOUNTING

(i) What qualifications do you have in teaching Accounting?

Table 4.1: Teachers’ qualifications in teaching the Accounting subject

<table>
<thead>
<tr>
<th>Participant</th>
<th>Qualification</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>College Higher Education Diploma (CHED) in Accounting II</td>
</tr>
<tr>
<td>B</td>
<td>Bachelor of Commerce (B.Com) Education</td>
</tr>
<tr>
<td>C</td>
<td>Teachers Diploma and B.Com Accounting II</td>
</tr>
<tr>
<td>D</td>
<td>Bachelor of Education (Bed) in Economic and Management Sciences (EMS)</td>
</tr>
<tr>
<td>E</td>
<td>CHED (M+4)</td>
</tr>
<tr>
<td>F</td>
<td>Secondary Teachers Diploma (STD)</td>
</tr>
<tr>
<td>G</td>
<td>B.Com Accounting + Post Graduate Certificate in Education (PGCE).</td>
</tr>
<tr>
<td>H</td>
<td>STD</td>
</tr>
<tr>
<td>I</td>
<td>National Diploma in Professional Education (NPDE)</td>
</tr>
<tr>
<td>J</td>
<td>CHED</td>
</tr>
<tr>
<td>K</td>
<td>Junior Primary Teachers’ Diploma (JPTD)</td>
</tr>
<tr>
<td>L</td>
<td>B.Com Education (BEd)</td>
</tr>
</tbody>
</table>

Table 4.1 above shows that the twelve interviewed teachers were qualified professional teachers. The table above also reveals that out of twelve teachers that took part in the interviews, only three affirmed that they have Accounting as an area of their specialisation. This implies that from the participants of this study, there were few teachers with Accounting as a subject of their specialisation. The three teachers that
confirmed as having Accounting responded as CHED IV in Accounting II, Teacher’s Diploma and B.Com Accounting II and B.Com Accounting plus PGCE holders.

Nine teachers out of twelve interviewed teachers reflected that they had professional teachers’ qualifications but without Accounting as their subject of specialisation. It is clear from the responses of interviewed teachers that Accounting in most of the sampled schools is taught by teachers who have a limited background of the subject and that could have some impact on the teaching and learning of Accounting.

(ii) How important is it for the Accounting teacher to have content knowledge?

It was declared by the participants that it is important for the teachers to have sufficient Accounting content knowledge for it to be effectively taught and learned. It was divulged by the participants that it is difficult for a teacher to teach a particular subject without adequate content knowledge in it. Furthermore, Accounting is both theoretical and (practical; this characteristic has an effect on teaching and learning, and so teachers’ content knowledge regarding Accounting is critical. It was highlighted by the sampled teachers that Accounting is a challenging subject and thorough knowledge of its basics is essential for someone to understand it easily. It appears that teachers must have a grounded and thorough knowledge in the subject to enable them adopt various teaching approaches in making it understandable to their learners. It was also stated that with content knowledge in Accounting a teacher is able to unpack certain areas which need extended knowledge to the learners. For example:

Participant E: *The precise knowledge is the key to penetrate the young minds and enhance effective teaching and learning. Content knowledge of Accounting by the teacher is required to unpack the syllabus and render clarity on certain areas which need extended knowledge or rather higher knowledge.*

Participant H: *It is very important to have content knowledge in Accounting because this subject is completely different to other subjects even to Mathematics. Accounting basics*
such as Journals, Income Statement, Balance Sheets, Trial Balance and General Ledger need a teacher who is trained to teach them.

It is learned from the responses of the interviewed teachers that having appropriate subject content eases teaching and learning work for the teachers.

(iii) **Do you attend Accounting workshops? If so, how often are you called to attend them, and how helpful are they?**

All participants agreed that they attend workshops for Accounting although they complain about the infrequency of those workshops as they are only held once or twice in a year. Their responses clearly indicate that those workshops are not enough to empower them with the necessary teaching skills and content for Accounting. There is a general view from the participants that shows the need for regular workshops in their subject. To support the researcher’s observation, participants reported that in those workshops content gaps were discussed and experienced teachers were made to share their experiences with other teachers which benefitted them. The participants stated that they need Accounting workshops to such an extent that, they attend any workshop on Accounting even if they are not called to. The following statements show how they responded to the question:

Participant C: *Yes, at least once or twice a year. It is helpful because it is where the content gaps are discussed and give opportunity to old teachers to share with the new ones the experience they have.*

Participant E: *Yes, I do attend workshops, they are held mostly twice a year and these workshops are very useful because they are rendered as refresher courses and information sharing among educators, where strengths and weaknesses are clearly tabulated.*

Participant H: *Yes, once or twice a year specifically for our circuit, but I often attend other circuits’ workshops of Accounting that are held at the Eastern Leadership Institute (ELI) as I need to be equipped in Accounting. Those workshops are very helpful.*
It is clear from the above responses that there are limited workshops to empower or capacitate the Accounting teachers, although these workshops are of some benefit for improving the education system.

(iv) Identify challenges that you come across in the Accounting work schedule (syllabus) and how do you deal with them for the effective teaching and learning of the subject?

Out of twelve teachers interviewed, ten participants confirmed that they have challenges in the Accounting work schedule. It surfaced from their responses that there are certain concepts that are difficult for them to interpret and explain to the learners. The participants also claimed that their learners were not committed to the learning of Accounting. It was highlighted that the learners’ background seems to show that the topic of analysis and interpretation of financial statements was not covered at Grade 10, but learners are expected to know it well in Grades 11 and 12. Despite the challenges identified by teachers, some of the interviewed teachers affirmed that they make concerted efforts to improve the situation. This is indicated by the following quotes:

Participant E: The great challenge is in the area of continuation; for example, the topic of analysis and interpretation of financial statements is not dealt with well in the Grade 10 syllabus and yet in Grade 11 and 12 learners are required to know it by all means.

Participant L: Yes, they are many. To overcome some of challenges in syllabus, I usually call other teachers to assist in some aspects.

The observation is that Accounting in sampled schools is taught by teachers who themselves have limited knowledge of what to teach to their learners, which could have some impact on the teaching and learning of Accounting.

(v) Do you think there is any need for improvement or teacher upgrading with regards to content knowledge among Accounting teachers?

All the interviewed teachers were of the view that improvement and upgrading of teachers’ content knowledge is vital to Accounting teachers. They divulged that teachers
would be more competent in teaching Accounting if they were often exposed to in-service training. The teachers would be adapting to global financial changes, technological changes and also to the national curriculum changes. Teachers would have self-confidence as they would be teaching something in which they are well capacitated, and also the passing rate in Accounting will improve. Some participants responded as follows:

Participant A: Yes, every Accounting teacher needs constant upgrading because the financial world changes, fiscal and monetary policies change, rules and regulations such as the companies’ Act and registration of companies also change. These are real financial world changes that Accounting educators need to be updated with.

Participant E: There will always be a need due to ever changing government policies and constant changes in curriculum; there will always be a need for improvement or teacher upgrading with regards to content knowledge among Accounting teachers.

Participant G: Yes, there is a need for teacher upgrading with regard to content knowledge among teachers because some of them never did Accounting or Commercial subjects before, so it is not easy for them to teach Accounting, more especially at high school level.

The responses of the sampled teachers seem to suggest that the upgrading of teachers who teach Accounting is essential in curbing the challenges facing teachers in the teaching and learning of Accounting.

4.2.2 EFFECTS OF NON-AVAILABILITY OF RESOURCES IN THE PROCESS OF TEACHING AND LEARNING ACCOUNTING

(i) What resources do you use in teaching Accounting?

All the interviewed teachers claimed that they only use the Accounting textbook to teach their learners. Some teachers indicated that textbooks are inadequate for their learners and that makes it difficult for learners to do homework and revision at home. These
participants also highlighted that study guides, solutions guides and other teaching material in Accounting were not available to help the learners master this subject. Participants mentioned chalkboard and limited textbooks as the only resources available for teaching and learning Accounting in their schools. Excerpts to support these claims and highlights are:

Participant B: *Myself as a human resource, the classroom itself, wall-charts, and chalkboards are resources available in this school, but specifically for Accounting I have to improvise; the school does not give enough support as SMT always complains of a shortage in the school’s finance.*

Participant C: *Not enough resources as there is a shortage of textbooks and even stationery, more especially now as that DoE provides learners with stationery. There is much shortage and learners end up forced to buy stationery out of their parents’ pockets. I use only one textbook and the other few textbooks are shared by learners.*

Participant L: *No resources, I have to improvise and there are only textbooks but there is a shortage even in those.*

**(ii) What influence does the non-availability of LTSM have in Accounting teaching and learning?**

The participants reported that the non-availability of LTSM has a negative influence in the teaching and learning of Accounting. They reflected that learners could not learn properly in class and could not do their homework. Some teachers expressed the fact that there is a high rate of copying often happens from a learner who had a textbook by those not having textbooks. The following responses confirm these claims:

Participant C: *LTSM is the main problem in this subject because in many cases learners need to do daily home-work, but if they do not have a textbook (for example), they end*
up copying from each other. Really, it’s a big problem in this school, because learners are unable to study and do class work, so they just copy from the one who has a text book.

Participant K: **Negative effect, as resources are the key for effective teaching and learning. Resources are those things that are combined in order to achieve the goals that we are working towards. We have a shortage of classrooms and a shortage of teaching aids. Learners develop a negative attitude in Accounting because of the shortage of LTSM for the subject.**

The interviewed teachers also claimed that as result of the non-availability of textbooks both learners and teachers were forced to use outdated textbooks. Teachers relied on writing on the chalkboard for learners to copy, which is time consuming. It was also highlighted by participants that as a result of the non-availability of LTSM most learners developed negative attitudes towards studying Accounting. Participants pointed out that delays in delivery of LSTM sometimes makes teachers to use old or outdated textbooks and this could have a negative effect on the quality of teaching and learning Accounting in schools. The excerpts below support these claims:

Participant E: **The early availability of LTSM would make the work of a teacher lighter compared with the delays and non-availability experienced now. Teachers are forced to use old books and old methods of teaching in class because there are no teacher learner support materials.**

Participant C: **This is a big problem in this school; learners are unable to study and do classwork or homework; they just copy from the one who has a text book.**

**(iii) What influence does the redeployment of teachers have on the teaching and learning of Accounting?**

Participants stated that teacher redeployment had a devastating and negative effect on the teaching and learning of Accounting. Redeployment results in schools losing good Accounting teachers. Consequently, schools are compelled to allocate Accounting to
teachers who were not trained to teach it. Other schools are left without Accounting teachers for months. All these arrangements impact negatively on learners’ performance in Accounting, and may cause a high stress level for the affected teachers who could not teach the subject well. The responses indicated that redeployment of teachers cripples teaching and learning in some schools. Excerpts from two participants:

Participant A: *This redeployment has created a lot of problems; for instance, in this school our Accounting teacher was moved in order to teach in another school.*

Participant I: *Redeployment has a negative influence because teachers who are not supposed to teach fundamental subjects like Accounting are now teaching them.*

### 4.2.3 THE EFFECTS OF INSTRUCTIONAL STRATEGIES USED BY TEACHERS IN THE ACCOUNTING CLASSROOM TOWARDS THE EFFECTIVE TEACHING AND LEARNING OF ACCOUNTING.

#### (i) What instructional methods do you use to teach Accounting?

The participants listed the following as some of their teaching methods they used in teaching Accounting, namely: lecture, group work, class discussion, role-plays, the learner centeredness approach and making learners solve problems on the board. The examples below confirm these lists:

Participant F: *I use both the lecture and discussion methods in class*

Participant H: *Accounting is a practical subject so I group my learners into groups and let them discuss questions.*

The data showed that both learner and teacher-centred approaches are employed by different participants.
(ii) What can you say about the methods used by teachers in teaching Accounting?

It was made clear by participants that teachers’ methods of teaching Accounting were not all that effective. This means that learners are still battling to comprehend what Accounting is all about and do not understand what is taught in class; for example, interpretation of financial statements and preparation of Accounting Ledgers. These participants stressed that most learners are not interested in learning Accounting due to these methods and approaches used for the subject. This problem is associated with the instructional methods employed by teachers in teaching Accounting. It was also mentioned that as most teachers who teach Accounting were not trained to teach it, especially in the sampled schools, those teachers were using only lecture methods in class and did not let learners calculate or discuss questions. Participants’ comments in support of the above statements:

Participant A: *I think we need to devise modern methods because these learners are still failing Accounting.*

Participant D: *You see, I was not trained to teach Accounting, my learners are struggling to understand my method of teaching in class.*

4.2.4 EFFECTS OF HOME OR PARENTAL SUPPORT ON TEACHING AND LEARNING OF ACCOUNTING

(i) Do learners get parental support in their education? Explain.

Out of the twelve teachers interviewed, eight participants argued that parental support and care for the learners’ education in the schools was minimal or unavailable. Participants reported that most parents are reluctant to attend parents’ meetings when invited by SMTs and teachers. It was further disclosed by the participants, in support of
the fact of non-compliance of parents that the parents ignore the need to provide their children with the suggested LTSM. Two excerpts supporting the above claims:

Participant A: *In this community most parents do not care what is happening at school with their children. They do even not even buy little things needed by the school, such as calculators and other items necessary.*

Participant I: *Parents do not attend school parents’ meetings. They do not even come to school to check their children’s progress.*

Out of twelve interviewed teachers four of them thought that there is parental involvement in the children’s education to some extent, but that it was not adequate in fully supporting the children or encouraging them to do well in school. Examples to support these statements are:

Participant C: *I think parents are trying their level best, though it is not enough to support these learners. Another thing is poverty in this community: one may assumes poor parents may not be supportive of their children’s education.*

Participant D: *At least some get support from their parents because they have a school uniform, although that support is not that enough.*

(ii) How does lack of parental involvement in the education of their children affect the teaching and learning of Accounting?

All the participants highlighted the fact that parental involvement is vital to the success of children’s education. There is a general view by participants that lack of parental involvement results in a high failure rate, drop-outs, lack of motivation and commitment, truancy and general ill-discipline of the children in the school. Participants also contended that lack of parental involvement could lead to homework not being done; also, parents do not even visit the school to check the academic progress of their children. Participants claimed that parents are not supportive of their children’s education which creates a huge
and a strenuous burden on teachers, who have to play two roles as parents and teachers in schools. The following examples confirm these highlights:

Participant A: *Because these parents do not care about their children’s education some of the children perform very badly in class and finally drop-out from school.*

Participant D: *There is less involvement from the parents because they do not even visit the school to check the progress of their children. If they could be fully involved the children would perform better in Accounting.*

(iii) **How do parents’ socio-economic status affect their children’s learning and academic performance in Accounting?**

It was stated by the participants that children whose parents are employed and had a high socio-economic status are able to buy their children books, calculators and stationery. They could organise private teachers or tutors for their children to improve their study of Accounting. This means that they would be able to provide their children with all the necessary educational resources at home. These participants on the other hand, also claimed that children with low socio-economic status parents are the less motivated ones in class. These learners were struggling educationally as a result of lack of books, hunger and poverty which affected their academic performance and schooling generally. The participants mentioned that parents with low socio-economic status tended not to be supportive of the studies of their children. The excerpts below confirm these claims:

Participant F: *You can see that those children from wealthy homes have all the text books and are always motivated to study.*

Participant H: *A learner with a low socio-economic parent performs badly: for instance, the child comes to school without food and even after school the child is still hungry. How could such kind of a child perform better in his studies? This learner will always be demotivated.*
4.2.5 THE INFLUENCE OF TEACHERS AND LEARNERS’ COMMITMENT ON THE TEACHING AND LEARNING OF ACCOUNTING

(i) What is the level of teachers’ commitment towards the teaching and learning of Accounting?

Participants responded by stating that most teachers are not committed enough to the teaching of Accounting as they had been forced to teach the subject on the basis of their schools’ staff establishment. The participants also highlighted the belief that most of these teachers are demotivated, the subject is perceived to be difficult, and they feel they are not committed to teaching this subject. It was also stated by participants that most teachers lack commitment in the teaching of the subject as their learners could not cope or understand what they taught them. An example to confirm these responses is:

Participant C: *To tell the truth we are not fully committed due to the fact that Accounting is not our area of specialisation and the learners, too, are not coping in class.*

Participant J: *I’m not committed to teaching this subject; it is very difficult for me as it is not my area of specialisation.*

Only a few participants declared that Accounting teachers are committed to teaching Accounting. The following excerpts confirm the declaration:

Participant E: *Teachers are committed to teaching Accounting as they always attend workshops for more knowledge.*

Participant G: *I think the level of commitment is high, because I have noticed that there are extra classes of Accounting in some schools.*
(ii) How committed are the learners who do Accounting?

All the participants claimed that learners who did Accounting are not committed to the subject, and as a result of this they always fail the subject. In addition, some absent themselves from classes and do not do their homework and classwork. The participants claimed that the learners do not utilise time efficiently and effectively when teachers provide tasks to do by themselves. The participants stated as follows:

Participant A: *My learners are not committed in this subject. During the Accounting period some go out of the classroom and they do not do their work in time.*

Participant D: *They are not committed at all as they always absent themselves in Accounting classes.*

(iii) What effect does lack of commitment from both the teachers and learners have on the teaching and learning of Accounting?

The general responses from participants to this question show that lack of teacher and learner commitment during the process of teaching and learning Accounting could result in a high learner failure rate. The excerpts below support these responses:

Participant F: *The effects are that our learners perform poorly in class and there is totally no motivation to teach them the subject.*

Participant G: *Accounting is a subject that needs to be taught every day, so if learners do not have a teacher they can be left behind in the syllabus.*
4.3 DISCUSSION AND INTERPRETATION OF FINDINGS

4.3.1 THE ROLE OF PROFESSIONAL TEACHERS’ QUALIFICATIONS IN SCHOOL SUBJECTS

The first theme that surfaces from the data analysis was the theme of various teacher professional qualifications in teaching the school subjects. This study found that teachers teaching Accounting possessed various qualifications but fewer of them with Accounting as subject of their specialisation. Their qualifications include: CHED, B.com Education, STD, BEd (EMS), STD, B.Com and PGCE, NPDE and JPTD. The following two responses came from two interviewed teachers:

"I have a qualification in College Higher Education Diploma in Accounting."

"My two qualifications are a teachers’ diploma and a B.com Accounting."

Kuma (2008, p.46) makes the point that when a teacher teaches a subject that he/she was trained to teach, there is always a positive impact on the learners. This study revealed that some teachers who are teaching Accounting were not trained to teach the subject. They were allocated to it as there was no one else to do it; this as a result of their schools’ staff establishment. The following responses came from two teachers:

"I have the National Professional Diploma in Education (NPDE)."

"I have done the Junior Primary Teachers’ Diploma (JPTD)."

This finding is supported by Legotlo, Maaga and Sebogo (2002) who state that a general limited background of subject teaching and inadequate teacher preparation (especially in Accounting, to some extent) contributes to poor teaching and learning in some schools. This finding is also supported by Singh (2009, p.9) when he contends that teachers should be allocated to teach subjects that they are trained to teach in order to achieve effective teaching and learning for any subject taught in school. From the researcher’s point of
view, it can be concluded that having the sufficient and relevant subject content knowledge in teachers is critical for effective teaching and learning of school subjects.

4.3.2 THE ROLE OF IN-SERVICE TRAINING AND WORKSHOP FOR TEACHERS

This study revealed that there were workshops organised for Accounting teachers which were helpful and effective, but the frequency of those workshops was inadequate for capacitating them, especially for those who have either limited, or no Accounting background. It was also brought up that in those workshops, content gaps are discussed, and experienced teachers were made to share their knowledge with other teachers. Observation on the frequency of workshops is confirmed by the responses of participants when they state that:

"Very few workshops have been organised as refresher courses and information sharing centres among the old and the new teachers."

"Yes, there are workshops but not adequate - twice a year."

The role of in-service training to teachers is supported by Hugo (2010) when he states that certain requirements and skills that teachers of school subjects have to acquire are possible when they are exposed to regular in-service training. This observation is also supported by Manning (2013) when she argues that the majority of black teachers in SA were inadequately trained and were consequently unable to teach effectively.

This implies that teachers could struggle to perform satisfactorily in the teaching and learning of subjects in their schools.

4.3.3 IMPACT OF TEACHERS’ UNDERSTANDING THE SUBJECT CONTENT OF ACCOUNTING

It also emerged as a theme that there were challenges in teaching the Accounting syllabus as there are concepts that are challenging teachers’ competences to interpret
and explain to the learners. They pick up topics that they feel comfortable to present. Consequently they struggle to finish the syllabus. This practice is confirmed by participants when they are asked if there are concepts that are difficult to deal with:

"Yes there are some concepts that I cannot explain to the learners as I did not train in Accounting. For instance, general, debtor and creditors’ ledger."

"Yes they are usually many, as I use to call other teachers to assist me in some aspects."

"Yes there are, I struggle every year to finish the syllabus and these learners too are not committed to study in class."

This finding is in line with what Manning (2013) observes when she asserts that the main driver of the variation in teaching and learning is the quality of the teachers. Teachers are, and have always been, the primary locus of schooling systems around the world. Being the single most important element of the education system, the quality of the country’s teachers is ultimately related with the quality of its education system.

Steenkamp, Baard and Frick (2009) argue that students with a lack of content knowledge from their secondary schools will experience an impact on their academic performance at their tertiary education. This implies that limited or lack of content knowledge by teachers does not only frustrate them but also impacts negatively on the journey of learners’ academic and long future life. This finding is also supported by Murphy (2009) when she states that the importance of subject knowledge in the preparation of teaching activities should be clearly recognised. Effective teachers seek professional development opportunities that are applicable to them in order to improve the quality of education they provide to their students (Meador, 2014, p.65). In this way Accounting content knowledge is intertwined with knowledge of teaching and learning generally.
4.3.4 THE INFLUENCE OF NON-AVAILABILITY OF LTSM ON THE TEACHING AND LEARNING OF ACCOUNTING

It was revealed in this study that the effect of non-availability of LTSM in the teaching and learning of Accounting includes learners not being able to learn properly in class and to do their homework. Consequently, there is a high rate of copying from a learner who has a textbook. Thus, learners are not able to do practical work in Accounting that would expose them to what is done in banks and in the business world; only theories and concepts are taught in class. This observation is confirmed by one of the participants as he or she states that:

"This is a big problem in this school, learners are unable to study and do classwork or homework; they just copy from the one who has a textbook."

This observation was made by Walberg and Haetel (1999) who asserted that learners who had access to material resources in their environment performed better in Accounting than learners in an environment lacking resource materials. Effective and meaningful teaching and learning of school subject is possible when the resources are available (Manning, 2013, p.155).

This study also revealed that as a result of the non-availability of textbooks both the learners and the teachers are forced to use out-dated textbooks. In addition, teachers are forced to use old traditional teaching aids in class such as writing on the chalkboard for learners to copy. The study also found that as a result of the non-availability of LTSM most learners developed negative attitudes towards Accounting and are not motivated to study the subject. A teacher had this to say:

"In this school we are forced to use old books, and old methods of teaching in class, because there are no teacher-learner support materials."
This finding concurs with Juniase (2009, p.12) who identifies the insufficient books, poor teaching methods, insufficient teachers, learners’ interactions, overcrowded classrooms and low budget allocation to schools as negatively affecting teaching and learning of Accounting. It can be concluded that the unavailability of LTSM in schools could severely affect the teachers’ competencies in teaching her/his subject effectively.

4.3.5 THE EFFECTS OF TEACHER REDEPLOYMENT ON TEACHING AND LEARNING

It was revealed that teachers’ redeployment compelled the schools under research to use teachers who did not qualify to teach Accounting. Perhaps “some schools” were left without Accounting teachers for months. All these circumstances negatively affected the learners’ academic performance, which resulted in high stress levels for the affected teachers, who could not teach well. Two teachers had these to say:

“*This redeployment has created a lot of problems. For instance, in our school the Accounting teacher was moved to teach in another school.*”

“*Redeployment has a negative influence because teachers who are not teaching fundamental subjects like Accounting are now teaching it.*”

According to Nemutandani (2003) the system of redeployment creates problems, which affects the culture of learning and teaching in schools and requires urgent attention. Confusion resulting from redeployment is causing difficulty in the provision of quality education to learners. It appears from the responses of teachers that due to teacher redeployment practices, teachers end up teaching subjects for which they have no content knowledge and this could affect their professional competencies.
4.3.6 INSTRUCTIONAL STRATEGIES USED BY TEACHERS FOR EFFECTIVE TEACHING AND LEARNING

This study revealed that instructional strategies used by teachers in teaching Accounting were not effective, as learners were still battling to comprehend what Accounting was all about. Consequently, they did not understand what was taught in class: for example, the interpretation of financial statements and preparation of Accounting Ledgers. It was also found that most learners were not interested in learning Accounting because of the approaches used by teachers. The study also revealed that as some teachers who teach Accounting were not trained to handle it. They were using only lecture methods in class and did not let learners calculate or discuss questions i.e. do practical work. Therefore, it can be said that, as a result of redeployment process, some schools have teachers who have no knowledge of the approaches that would enable learners understand and be able to cope with Accounting. Such observation was confirmed by interviewed teachers when they pointed out that:

“I think we need to devise modern methods because these learners are still failing Accounting.”

“You see, I was not trained to teach Accounting, my learners are struggling to understand my method of teaching in class.”

This implies that the teacher redeployment policy actually impacts negatively on the practice of teaching and learning of Accounting, where the affected schools are left with no teachers with Accounting specialisation.

4.3.7 THE EFFECTS OF LIMITED PARENTAL INVOLVEMENT IN THE EDUCATION OF CHILDREN ON THE TEACHING AND LEARNING OF ACCOUNTING

This study showed that the effects of parental involvement in a child’s education must never be underestimated, as it is often a key to the success of children’s learning process.
This study revealed that parents did not visit the school to check the academic progress of their children. The following responses supported the observation:

"Because these parents do not care about their children’s education, some of the children perform very badly in class and finally drop out from school."

"There is less involvement from the parents because they do not even visit the school to check the progress of their children. If they could be fully involved the children would perform better in Accounting."

The trend of regarding parents’ support seems to suggest that they are not supportive of the education of their children. The study also revealed that there is a positive relationship between parental involvement and learners' achievement. Parents have the distinct advantage over anyone else in that they can provide a more stable and continuously positive influence that can enhance and complement what the school fosters in their children. In this regard, parental involvement is undeniably of critical importance. However, with regard to the content of what children learn, many fall short, because in general they do not possess the necessary education and therefore find it difficult to determine or understand what was done at school.

Furthermore, this study revealed that children with low socio-economic status parents were the less motivated ones in class. Because of the parents’ lack of resources they also struggled educationally because of the lack of books. The responses below came from two teachers:

"You can see that those children from wealthy homes have got all the textbooks and are always motivated to study."

"A learner with a low socio-economic parent performs badly, for instance, the child comes to school without food and even after school the child is still hungry; how could this kind of a child study? This learner will be demotivated always."
According to Zachariah, Mbugua, Kibet, Mungiria, George and Nkonke (2012, p.6), regarding parental involvement, most parents or guardians do not have education beyond secondary school. Thus, they may not be good role models for their children in academic matters. Performance from such a student will always be poor. Low parental socio-economic status is associated with diminished resources hence contributing to lower academic achievement (Mji & Makgato, 2006, p.3).

It can be concluded that learners from parents who do not support them are struggling with education, especially in subjects such as Accounting.

**4.3.8 IMPORTANCE OF BOTH TEACHERS AND LEARNERS’ COMMITMENT ON SUBJECT TEACHING AND LEARNING**

It surfaces from this study that most teachers are not committed to the teaching of Accounting as they had been forced to teach the subject as a result of redeployment. It was also revealed that teachers lack commitment in teaching the subject as it is not their area of specialisation. Consequently, learners could not cope or understand what was taught in class. The following excerpt from the interviewed teacher supports the finding:

"To tell the truth we are not fully committed due to the fact that Accounting is not our area of specialisation and the learners too are not coping in class."

Ipurang (2013) was of the opinion that commitment is an essential element of successful teaching and learning in Accounting. Committed teachers are concerned with the development of their learners and struggle hard to keep them learning. Committed teachers also cultivate learners’ curiosity, and interest in learning; they serve as one of the most important factors in motivating learners.

In viewing the rationale for the commitment of teachers towards their work, Chan (2006) asserts that good teaching of Accounting is not affected only by the limited
knowledge and inappropriate pedagogy of teachers, but also the teachers’ passion which is associated with commitment, enthusiasm and teaching efficacy.

It was also revealed in this study that learners who did Accounting were not committed to the subject as they were always failing, struggled to understand what was taught, were always absent from class and did not do their work as expected in class. The following example came from a teacher:

"My learners are never committed during the Accounting period and they will not do their work in time."

This study found that lack of teacher and learner commitment during the process of teaching and learning Accounting resulted into a high learner failure rate, and poor learner performance in this subject. Moreover, it increased learner and teacher absenteeism in class. As a result, regarding teaching and learning, there was a general lack of motivation on the part of teachers and poor performance on the part of learners. The following response came from a teacher:

"The effects are that our learners perform poorly in class and there is totally no motivation to teach them the subject."

Delubom (2004) asserts that teachers who are not committed usually spend little time on the preparation of their lessons. The time they spend in preparing their lessons could affect the teaching and learning of the subject as they cover too little of the syllabus at a time. Consequently, they do not present the work in an attractive, productive and logical way and that makes it impossible for them to finish the syllabus on time. Commitment contributes to teachers’ motivation and performance, which then results in a positive effect on the learners’ achievement, as there is a strong correlation between teacher commitment and successful learning in the teaching and learning situation (Mahlo & Taole, 2011, p.67).
It can be asserted that the limited commitment of teachers and learners influences their teaching and learning respectively of the subject of Accounting.

4.4 CONCLUSION

This chapter focuses on data analysis, interpretation of the data and discussion of the main findings. It has emerged that teaching a subject without having the content knowledge has been accepted by the participants as one of the factors that could severely disadvantage the teaching and learning of Accounting. Possessing limited content on the part of teachers could exacerbate the effects of other problems. Teachers might adopt inappropriate teaching methods and deliver only topics that they feel comfortable with. This would disadvantage the learners’ academic performance.

It is observed by the researcher from this study that lack of LTSM impacts negatively on teaching and learning, as it is difficult for learners to do their homework without textbooks to refer to. Inadequate LTSM affects learners’ studies. It is also learnt from this study that the exercise of redeployment negatively affects the teaching and learning of Accounting, as most decreased enrolment schools lost their qualified and good teachers of Accounting. Schools with fewer learners lost these teachers to schools with increased enrolments, and other unqualified teachers ended up teaching subjects in which they had no training.

From the researcher’s point of view, parental involvement plays a vital role in improving the teaching and learning in schools, but this study reveals that parental involvement in the sampled schools was inadequate. It can be concluded that the commitment of teachers and learners is essential towards enhancing the teaching and learning of subjects. The next section is chapter five, which presents the summary, conclusions and recommendations of the study.
CHAPTER 5

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 INTRODUCTION

The aim of the study was to investigate the challenges facing the teaching and learning of Accounting in secondary schools of the Mthatha education district. This chapter highlights some factors that seem to be possible challenges arising in this situation. A summary of the study, followed by the research study's conclusion as well as recommendations and suggestion for further studies, are presented in this chapter.

5.2 SUMMARY OF THE STUDY

The researcher set out to investigate the challenges facing the teaching and learning of Accounting in secondary schools of the Mthatha education district. This study was conducted as an attempt to come up with tentative solutions to the identified problem. There existed a difficult situation in teaching and learning with regards to Accounting in these schools. This situation emanated from the fact that there was poor performance of learners in Accounting. The poor academic performance of learners in this subject in the Mthatha education district was evident in the NSC statistics 2010-2013, where the Mthatha education district was among the poorly performing education districts in the EC Province. Between the year 2010 and year 2013, the EC Province did not perform well in Accounting (DoE, 2014).

The main research question was: What challenges are facing the teaching and learning of Accounting in secondary schools of the Mthatha education district? The aim of this study was to investigate these challenges in order to come up with tentative strategies to curb the identified problem.
The objectives of this study were:

- To determine the influence of teachers’ content knowledge in the process of teaching and learning Accounting.
- To assess the effects of resources in schools for the teaching and learning of Accounting.
- To establish the ways to which instructional strategies used by teachers affect the teaching and learning of Accounting.
- To ascertain the effect of learners’ home or parental support on the teaching and learning of Accounting.
- To examine how the commitment of teachers and learners influence the teaching and learning of Accounting.

The researcher used a qualitative research method in data collection and analysis. According to McMillan and Schumacher (2006, p.50), qualitative research is an inquiry in which researchers collect data in face-to-face situations by interacting with selected people in their settings or research field. The choice of this approach was informed by the nature of the research topic which is “Challenges facing the teaching and learning of the Accounting in secondary schools of the Mthatha education district.”

This study used a case study research design which is mainly qualitative in nature. The researcher used a case study as he sought a deeper or in-depth understanding of the dynamics of challenges facing the teaching and learning in Accounting. According to Johnson and Christensen (2008, p.49), a case study research design is a form of qualitative research that is focused on providing a detailed account of one or more cases. The convenience and purposive sampling techniques were adopted to sample for this study.
In this study the researcher analysed the data by capturing the patterns and direct words of the twelve participants through note taking. The researcher then used the thematic analysis method to analyse the data. This was done by the researcher categorizing and coding the data and then grouping them into themes. The data were interpreted and the findings were given and conclusions drawn. The study’s main findings were:

- Teachers had professional qualifications in teaching, but fewer of them had Accounting as subject of their specialisation.
- Frequency of workshops was identified as a challenge by interviewed teachers.
- Teachers are unfamiliar with the content to teach, and as a result, they are unable to develop the learner guides.
- Insufficient LTSM was used by teachers to teach Accounting.
- Redeployment is a challenge that affects the capacity of schools in teaching and learning Accounting.
- Instructional strategies used by teachers for the teaching and learning of Accounting affected the process of teaching and learning of this subject.
- Lack of parental involvement and support in the education of their children prejudices their progress.
- Limited commitment from teachers and learners affects the teaching and learning of this subject.

5.3 CONCLUSION

This study sought to investigate the challenges facing the teaching and learning of Accounting in secondary schools of the Mthatha education district. The researcher believes that this research study has highlighted the problems hindering successful teaching and learning in these schools.
Chapter 1 presented a background to the study, statement of the problem, research questions, research objectives, significance of the study, theoretical framework, limitations and delimitations of the study. In Chapter 2, the researcher reviewed literature pertinent to this study in order to place the study in its prospective context.

Chapter 3 focused on research methodology, paradigm and design that was followed in the study. Ethical considerations, as well as validity and reliability issues are also discussed. Chapter 4 focused on analysis, interpretation of collected data and discussion of the findings. Chapter 5 dealt with a summary of the study, conclusion and recommendations of the study. Some of the findings were as follows:

The Accounting teachers possessed various teacher qualifications but few had Accounting as their area of specialisation. Some of the qualifications were as follows: College Higher Education Diploma, B.Com Education, Teacher diploma, Bachelor of Education (EMS), STD, Post graduate Certificate in Education, National Professional Diploma in Education and Junior Primary Teachers’ Diploma.

Having Accounting teachers possessing higher content knowledge in Accounting was seen as an important element in the teaching and learning of this subject, as it requires to be taught by a teacher with a clear knowledge of this subject matter. Accounting has both theory and practical exercises. Therefore, Accounting teachers should be well versed in the subject so that they are able to transfer the knowledge to learners without difficulties.

All the interviewed teachers concurred that there are workshops organised for teachers which are helpful and effective, but the frequency of those workshops was not adequate, as they were only conducted once or twice in a year.
There were consequences for the non-availability of LTSM in the teaching and learning of Accounting. These influences included: learners not being able to learn properly in class and not doing their homework. There is a high rate of copying from a learner who has a textbook.

Another conclusion to be drawn from the findings of this study is that the majority of participants accepted redeployment of teachers as a necessary exercise to be done in the education system, but thought that it had a negative influence on the teaching and learning of Accounting. Such negative influences include these consequences: most schools lost their qualified and good Accounting teachers; schools are compelled to allocate Accounting to teachers who were not trained to teach the subject; other schools were left without Accounting teachers for months, and there was a high stress level for the affected teachers who could not teach well.

There are several predominant teaching and learning strategies used to teach and learn Accounting: methods such as the lecture method, using the chalkboard, group work, class discussions, reading and explaining key concepts, a learner-centeredness approach, and having learners solve problems on the board. However, most of the Accounting teachers in the sampled schools were using a limited number of these teaching strategies, as they were not familiar with the subject itself due to the fact that Accounting is not their subject of specialisation.

There was also the negative impact of the lack of home or parental support in the education of children with regards to teaching and learning Accounting. Such impact manifests itself in a high failure rate, dropouts, lack of motivation and commitment, and the general ill-discipline of the children in schools.

Furthermore, there were the respective positive and negative influences of the parents’ different socio-economic status on their children’s learning and performance in
Accounting. Children whose parents were gainfully employed and had a high socio-economic status were able to buy their children books, calculators, and stationery, and to organise private teachers for their children at home; also to provide them with all other necessary educational resources. Children with low socio-economic status parents were the less motivated ones in class; they struggled educationally because of the lack of books, and in addition these children are faced with hunger and poverty in classes and at their homes.

On the topic of commitment, there was evidence of a lack of this commitment from both teachers and learners in the course of teaching Accounting because most teachers were forced to teach the subject as a result of redeployment. Teachers perceived Accounting to be difficult and so are not motivated and committed to teach the subject. Learners who do Accounting were not committed to the subject as they were always failing, struggled to understand what was taught in class, always absent from class and did not do their class work as expected.

Lastly, the effects of poor commitment from both teachers and learners in teaching and learning of Accounting were: high failure rate of learners, poor learner performances in Accounting, absenteeism in class and a general lack of motivation and positive attitude towards Accounting.

5.4 RECOMMENDATIONS

On the basis of the findings expressed in this study, the researcher made the following recommendations:

5.4.1 Upgrading of qualifications by Accounting teachers

This is a recommendation drawn from a question (Do you think there is any need for improvement or teacher upgrading with regards to content knowledge among Accounting teachers?) where all participants of this study agreed that improvement of content
knowledge and teacher upgrading was necessary. The DoE should make bursaries and funding available to all Accounting teachers to enable them to enrol in tertiary institutions where they could upgrade their teaching qualifications in Accounting and where pedagogical knowledge of teaching Accounting could be learnt and studied.

5.4.2 Frequency of workshops

The DoE should ensure that Accounting workshops are conducted, at least once in a term for all the Accounting teachers of the Mthatha education district. Teachers should be equipped with skills for teaching Accounting and should be helped to adapt to the day-to-day changes of this subject.

5.4.3 The importance of in-service training

The DoE should ensure that teachers are embarked on in-service training, at least twice a year, to assist those who did not train in teaching Accounting. In the in-service training, teachers should be taught and drilled on all the concepts and challenging topics in Accounting so that they possess the relevant and adequate Accounting content knowledge.

5.4.4 Provision of LTSM

It is recommended that SMTs and the DoE should work hand in hand to ensure adequate and prompt supply of LTSM in all the schools. It is also recommended that each individual learner should be given his/her own textbooks and that no learners should be paired or share a textbook in class.

5.4.5 Redeployment of teachers

It is recommended that teachers’ redeployment should be done in a manner that respects the professional status of teachers. In this regard, teachers should be supported by the provision of in-service training by the DoE, especially those who did not specialise in teaching Accounting. It is also recommended that teachers should not be forced to teach Accounting when they have not been trained to do so.
5.4.6 Instructional strategies

Teachers should use appropriate and interesting instructional strategies when teaching Accounting. The DoE should ensure that teachers are well equipped with the best methods and strategies that could be used in the teaching and learning of Accounting. Schools should be encouraged to include ANA, where challenging questions are identified and can get more attention. Workshops and team-teaching could be organised to iron out those challenging topics in Accounting. Another instructional strategy which can improve the teaching of Accounting is the introduction of e-learning where learners can access the teaching and learning of Accounting in their own time. The use of Telematic should not be limited to teaching subjects like Maths and Physics, but should also include Accounting, where learners access information from specialists in the subjects.

5.4.7 Necessity of parental involvement in children’s education

When parents attend SGB meetings emphasis should be put on the importance of parental involvement in their children’s schooling and how it contributes to the high academic performance of learners in schools. It is recommended that schools should build effective relations with their learners’ parents, so they could be informed about the activities and progress of their children in schools. Moreover, they could be encouraged to assist their children by buying them books and other stationery needed in Accounting. Also, they should ensure that their children eat well before they go to school and after school.

5.4.8 Commitment of teachers and learners in Accounting

Finally, to get a lasting solution to the lack of commitment from both teachers and learners in the teaching and learning of Accounting it is recommended that, the DoE, SGBs and SMTs should only employ teachers who have Accounting as their area of specialisation to teach the subject. The DoE should provide tutors to conduct extra classes
with Accounting teachers. The DoE should also increase contact time for Accounting in the schools’ timetables: at least six hours a week instead of four hours. Learners can be encouraged to watch television as there are programmes in which subjects like Accounting are clearly explained by subject specialists. This would enable the learners to gather and gain the relevant and adequate Accounting content knowledge. The department should also organise workshops to train the Accounting teachers, and use the new and modern methods of teaching that will increase the motivation and commitment of both teachers and learners. Subject Education Specialists (SES) in Accounting should conduct the mentoring and monitoring of Accounting teachers. This will have the potential to attract and keep learners in class at all times and will also have the potential of increasing the performance of both the teachers and learners in the subject.

5.5 SUGGESTIONS FOR FURTHER RESEARCH STUDIES

The researcher only focused on six secondary schools in the Mthatha education district in EC Province. It is suggested that other researchers could go beyond these six schools as the challenges affecting the teaching and learning of Accounting do not only exist in the six sampled schools for this study, but in most schools in the EC Province.

The researcher, therefore, suggests that other researchers could look at issues such as:

- The effect on combining of Economics, Business Studies and Accounting with Economic and Management Sciences subject on the teaching and learning of Accounting.
- The role of the DoE in ensuring the high content knowledge of Accounting teachers in the district.
• The impact of teacher shortage on the effective teaching and learning of Accounting.

• EMS as building a conceptual foundation for Further Education and Training (FET) Commercial subjects such as Accounting, Business Studies and Economics.

• Adequate and relevant strategies to be employed in order to improve the teaching and learning of Accounting.
REFERENCES


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APPENDIX A: LETTER TO DoE

ERF 22348 Callaway Park
Mthatha
5099
25 October 2014

The District Manager
Department of Education
MTHATHA

Dear Sir/Madam

RE: REQUEST TO CONDUCT A RESEARCH STUDY

I hereby request for a permission to conduct a research project in six selected secondary schools in the Mthatha education district. My focus will be on “Challenges facing the teaching and learning of Accounting in the Mthatha education district.” The interviews will be conducted in the six selected schools and participants will be two Accounting teachers from each school. Therefore, in total, twelve teachers will be used as participants in the research study.

This research is a requirement towards the completion of my study of Master’s Degree in Education (Educational Management & Policy) at Walter Sisulu University (Nelson Mandela Drive).

Tuition time will not be affected by conducting this research in selected schools. Confidentiality, anonymity and privacy will be maintained in data/information obtained from participants. I will allow the participants to withdraw at any time without penalty or victimisation, and will be protected from any form of abuse.

Your co-operation will be highly appreciated.

Yours faithfully

Susani M. (Researcher)  Cell no. 078 753 8426
APPENDIX B: RESPONSE FROM THE DoE

Provinces of the
EASTERN CAPE
EDUCATION

STRATEGIC PLANNING POLICY RESEARCH AND SECRETARIAT SERVICES
Stere Vuleka: Tshwane Complex • Zone B • Zwide • Eastern Cape
Private Bag X0032 • Bhisho • 5905 • REPUBLIC OF SOUTH AFRICA
Tel: +27 (0)46 698 4773/4779/4695/4697 • Fax: +27 (0)46 698 4674 • Website: www.econdo.gov.za
Enquiries: B Pembo Email: bsp@edo.economy.gov.za Date: 06 January 2010

Mr. Mongezi Susani
Erf 22348
Callaway Park
Mthatha
5999

Dear Mr. Susani

PERMISSION TO UNDERTAKE A MASTERS’ STUDY: CHALLENGES FACING THE TEACHING AND LEARNING OF ACCOUNTING SUBJECT IN SECONDARY SCHOOLS OF THE MTHATHA EDUCATION DISTRICT

1. Thank you for your application to conduct research.

2. Your application to conduct the above mentioned research in 10 Secondary Schools under the jurisdiction of Mthatha District of the Eastern Cape Department of Education (ECDoe) is hereby approved based on the following conditions:

   a. there will be no financial implications for the Department;
   b. institutions and respondents must not be identifiable in any way from the results of the investigation;
   c. you present a copy of the written approval letter of the Eastern Cape Department of Education (ECDoe) to the Cluster and District Directors before any research is undertaken at any institutions within that particular district;
   d. you will make all the arrangements concerning your research;
   e. the research may not be conducted during official contact time, as educators’ programmes should not be interrupted;
   f. should you wish to extend the period of research after approval has been granted, an application to do this must be directed to Chief Director: Strategic Management Monitoring and Evaluation;

building blocks for growth

Page 1 of 2

88
g. the research may not be conducted during the fourth school term, except in cases where a special well motivated request is received;

h. your research will be limited to those schools or institutions for which approval has been granted, should changes be effected written permission must be obtained from the Chief Director: Strategic Management Monitoring and Evaluation;

i. you present the Department with a copy of your final paper/report/dissertation/thesis free of charge in hard copy and electronic format. This must be accompanied by a separate synopsis (maximum 2 – 3 typed pages) of the most important findings and recommendations if it does not already contain a synopsis.

j. you present the findings to the Research Committee and/or Senior Management of the Department when and/or where necessary.

k. you are requested to provide the above to the Chief Director: Strategic Management Monitoring and Evaluation upon completion of your research.

l. you comply with all the requirements as completed in the Terms and Conditions to conduct Research in the ECDoE document duly completed by you.

m. you comply with your ethical undertaking (commitment form).

n. You submit on a six monthly basis, from the date of permission of the research, concise reports to the Chief Director: Strategic Management Monitoring and Evaluation.

3. The Department reserves a right to withdraw the permission should there not be compliance to the approval letter and contract signed in the Terms and Conditions to conduct Research in the ECDoE.

4. The Department will publish the completed Research on its website.

5. The Department wishes you well in your undertaking. You can contact the Director, Ms. NY Kanjana on the numbers indicated in the letterhead or email nelisakanjana@gmail.com should you need any assistance.

NY KANJANA
DIRECTOR: STRATEGIC PLANNING POLICY RESEARCH & SECRETARIAT SERVICES
FOR SUPERINTENDENT-GENERAL: EDUCATION
APPENDIX C: LETTER TO SCHOOL

ERF 22348 Callaway Park
Mthatha
5099
25 October 2014

The Principal
Attwell Madala S.S.S
MTHATHA

Dear Sir/Madam

RE: REQUEST TO CONDUCT A RESEARCH STUDY

I hereby request for a permission to conduct a research project at your school. My focus will be on “Challenges facing the teaching and learning of Accounting in the Mthatha education district.” I would, therefore, like to interview two Accounting teachers at your school.

This research is a requirement towards the completion of my study of Master’s Degree in Education (Educational Management & Policy) at Walter Sisulu University (Nelson Mandela Drive).

Tuition time will not be affected by conducting this research in your school. Confidentiality, anonymity and privacy will be maintained in data/information obtained from participants. I will allow the participants to withdraw at any time without penalty or victimisation, and will be protected from any form of abuse.

Your co-operation will be highly appreciated.

Yours faithfully

Susani M. (Researcher)            Cell no. 078 753 8426
To: Mr M. Susani  
Erf 22348  
Callaway Park  
Mthatha

Dear Sir

RE: YOUR REQUEST TO DO RESEARCH IN OUR INSTITUTION

With reference to the above matter I have pleasure to inform you that the school community has no problem in allowing you to carry it in our institution. However, you are requested to make prior arrangement with the Head of the Commerce department whenever you are going to visit the school.

The school wishes you success in your endeavour to upgrade yourself hoping that those around you will benefit from your studies as well as our country.

Yours faithfully,

[Signature]

(Principal)
APPENDIX E: CONSENT FORM

WALTER SISULU UNIVERSITY
DIRECTORATE OF POSTGRADUATE STUDIES
INFORMED CONSENT FORM

Title of the project:
CHALLENGES FACING THE TEACHING AND LEARNING OF ACCOUNTING
SUBJECT IN THE SECONDARY SCHOOLS OF MTHATHA EDUCATION DISTRICT

Name of Researcher: MANGAZI SUSAN
Researcher’s Institution: Lwandle School University
Name of the Main Supervisor (in case of students): F A GUMULIRA
Phone:

Purpose of the study/research: (if research is for a qualification, which one?)

PARTICIPANT’S INFORMED CONSENT

The purpose of the study and the extent to which I will be involved was explained to me by the researcher or another person authorized by the researcher in a language which I understood. I have understood the purpose of the study and the extent to which I will be involved in the study. I unreservedly agree to take part in it voluntarily. I understand that I am free to withdraw from the study at any time at any stage at my own will. I am aware that I may not directly benefit from this study. I am made aware that my responses will be recorded anonymously and that I may be audio- or video-taped for the purpose of this research.

For participants who are under 18 years (minors): I have explained to my parent/guardian that I am willing to be part of this study and they too have agreed to it.
Signed at (place) ATTWELL MINERENI HOMS, on (date) 28-02-2015 by (full name) MANGAZI SUSAN of (address) N2 DIKENG ROAD, MTHATHA

Witness: Name: MAMENGOLO W C Signature: DREAMS OF R
Date: 28-02-2015

In case where minors are participants, the parent/guardian, also needs to sign below (In such cases, a letter of introduction in a language which the parent/guardian understands, will accompany this form)

PARENT’S/GUARDIAN’S INFORMED CONSENT

I ______________________ am the father/mother/guardian of the minor. The purpose of the study/project and the extent to which the minor under my care will be involved was explained by the researcher or another person authorized by the researcher to me in a language which I understood. I have understood the purpose of the study and the extent to which the minor will be involved in the study. I unreservedly agree for him/her/them to take part in it if he/she/they have no personal objection. I understand that I and/or the minor are free to withdraw our consent at any time at any stage at our own will. I have explained to the minor under my care that I have no objection in him/her in taking part in this study and he/she too have agreed to it.

Signed at (place) ______________________ on (date) ______________________ by (full name) __________________________________________

Witness: Name: ______________________ Signature: ______________________
Date: ______________________

ENDORSEMENT BY THE HEAD OF THE PARTICIPANT’S INSTITUTION

NAME: ______________________
Signature: ______________________
APPENDIX: F

INTERVIEW SCHEDULE FOR TEACHERS

1. **How does teachers’ content knowledge influence the teaching and learning of Accounting?**

   1.1 What qualifications do you have in teaching Accounting?
   1.2 How important is it for the Accounting teacher to have content knowledge? Explain.
   1.3 Do you attend Accounting workshops, and if so, how often are you called to attend them, and how helpful are they? Explain.
   1.4 Identify challenges that you come across in the Accounting work schedule (syllabus), and how do you deal with them for the effective teaching and learning of the subject? Explain.
   1.5 Do you think there is any need for improvement or teacher upgrading with regards to content knowledge among Accounting teachers? Explain.

2. **What is the effect resources on the teaching and learning of Accounting?**

   2.1 What resources do you use in teaching Accounting?
   2.2 What influence does the non-availability of resources or Learner-Teacher Support Material (LTSM) have in Accounting teaching and learning?
   2.3 What influence does the redeployment of teachers have on the teaching and learning of the Accounting?

3. **In what ways do instructional strategies used by teachers influence the teaching and learning of Accounting?**

   3.1 What instructional methods do you use to teach Accounting?
3.2 What can you say about the methods used by teachers in teaching of Accounting?

4. **What is the effect home or parental support on learners in the teaching and learning of Accounting?**

   4.1 Do learners get parental support in their education? Explain.
   
   4.2 How does the lack of parental involvement in the education of their children affect the teaching and learning of Accounting?
   
   4.3 How does the parents’ socio-economic status affect their children’s learning and academic performance in Accounting?

5. **What is influence of teachers and learners’ commitment on the teaching and learning of Accounting?**

   5.1 What is the level of teachers’ commitment towards the teaching and learning of Accounting?
   
   5.2 How committed are the learners who do Accounting?
   
   5.3 What effect does lack of commitment from both the teachers and learners have on the teaching and learning of Accounting?