

**Mentoring as an Intervention Management Strategy to Improve Academic
Success of Grade 12 Accounting in Selected Free State Schools**

by

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DECLARATION

I, MAFOSO NELA NELLY, solemnly declare that **Mentoring as an Intervention Management Strategy to Improve Academic Success of Grade 12 Accounting in Selected Free State Schools** is my work and the sources I have used or cited have been indicated and recognised through complete references.

Signature: _____

Date: _____

DEDICATION

I dedicate this dissertation firstly to my late husband, Nthabeleng Michael Khoalenyane, and our two beloved children, Tumelo and Tebogo Mafoso, who had to sacrifice a lot of time without me helping them with their homework and providing the parental love that I ought to, as we had lost our father and husband while I laboured on this research.

One moment that I will never forget and that is so painful was when I had to carry along my son while he was sick when I went to meet with co-researchers because the appointment date had already been set for them prior to his illness. I would like to say, "Keep up the spirit, my angels!"

Secondly, would be my lovely parents, my dad, Thesele John Mafoso, and my mum, Mary Mafoso (Hlapho), for their endless love and support to me and my children during those difficult times conducting the study while parenting at the same time.

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ABSTRACT

Accounting education in South Africa has been underachieving in terms of the expected pass rate of learners in Grade 12; learners are underprepared or unprepared for the real world. The South African Institute of Chartered Accountants demonstrates that the framework for a bright Accounting learner includes acquiring technical skills that match with the specific Accounting competencies in which the Grade 12 Accounting learners are not achieving. This study aims at applying an intervention management strategy to improve the academic success of Grade 12 Accounting learners. In order to carry out the study goals and objectives, the researcher used the parameters of critical emancipatory research and participatory action research. The research also focused on the mobilisation and establishment of a team of co-researchers and working out a strategic plan to address the problem within the critical emancipatory research lens. The identification and the relevancy of the co-researchers selected for this study are discussed in the design section. The data-gathering methods and techniques are highlighted. An interesting finding is that it was generally accepted that mentoring could contribute to the improvement of the academic success of Grade 12 Accounting learners if they were given the chance to perform optimally. Nevertheless, despite the assistance of government agencies, funding, training initiatives, such as the Internet Broadcast Project of the University of the Free State collaborating with the Department of Education, and the participation of the private sector, such as by Kagiso Trust and projects of Jenn, Grade 12 Accounting in South Africa is in a serious condition. The study, therefore, recommends that the teaching strategies used must conform to the contextual theory of learning where the purpose of education is the integration of the content learnt with the experience of the real world. So, teaching tools such as case studies, interactive simulations and games, and group work must serve in the framework of mentoring as an intervention strategy to improve the success rate of Grade 12 Accounting learners.

PROOF OF LANGUAGE EDITING

PROOF OF LANGUAGE EDITING

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To whom it may concern

I hereby confirm that I have proofread and edited the language of the following dissertation, including the bibliography.

Title of dissertation

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of Grade 12 Accounting in Selected Free State Schools

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LIST OF ABBREVIATIONS

CAPS	Curriculum and Assessment Policy Statement
CDA	Critical Discourse Analysis
CER	Critical Emancipatory Research
DoBE	Department of Basic Education
EMS	Economic Management Sciences
FSDoBE	Free State Department of Basic Education
HoD	Head of Department
NCS	National Curriculum Statement
OBE	Outcome-based Education
PAR	Participatory Action Research
SAICA	South African Institute of Chartered Accountants
UNESCO	United Nations Educational, Scientific and Cultural Organisation

CHAPTER 1 : INTRODUCTION AND BACKGROUND

1.1 INTRODUCTION

This study focuses on mentoring as an intervention management strategy to improve the academic success of Grade 12 Accounting in selected Free State schools. In this chapter, the background to the study and the context of the research are discussed. The problem statement, goals and objectives, as well as the importance of the study, are explained in the context of the selected Free State schools. The chapter further highlights the literature reviewed and the theoretical frameworks of the study. The research design and research method followed in conducting the study, inclusive of ethical considerations and the value of the research, are discussed. Lastly, an outline of the chapters of the study is given.

1.2 BACKGROUND TO THE STUDY

Accounting education in South Africa has been underachieving in terms of the expected pass rate of learners in Grade 12. Sohuma (2013) says that by excluding Accounting education, learners will remain disadvantaged for the actual world. Learners seem to lack basic reading and writing skills and struggle with performing basic calculations and thinking critically, which are essential skills to complete a degree in Accounting (Hurt, 2007). Research has shown that the way in which learners are prepared in school contributes to their expectations of higher education (Byrne & Flood, 2005). However, the teaching and assessment practices that learners experience at school may not be entirely appropriate for the more independent forms of learning expected in higher education (Byrne & Flood, 2005; Cook & Leckey, 1999).

Sohuma (2013:3) confirms that the improvement of the Grade 12 pass rate in Accounting in South Africa has led to an extension of the Accounting Revision Programme done by the College of Law and Management Studies in partnership with the South African Institute of Chartered Accountants (SAICA). According to Rammala (2009:1), there are many schools where learners are underperforming in Grade 12 Accounting. To improve Accounting in the Grade 12 context, teachers

should focus on possible approaches, strategies and principles that can help them facilitate and sustain academic success. These approaches will form the basis for educational practices.

In 2002, the South African Department of Basic Education (DoBE) revised the National Curriculum for high school Grades 10 to 12. In the Curriculum and Assessment Policy Statement (CAPS), Angie Motshekga, the Minister of Basic Education, stated that, due to implementation challenges, another review of the curriculum was required in 2009 (DoBE, 2011). The DoBE added the following contents to the high school Accounting curriculum:

- Concepts, calculations and principles of VAT
- Managerial Accounting
- Concepts, principles and reports of costing
- Code of ethics
- Control and audit procedures

All these additions, if implemented and taught correctly, should in future provide South African universities with better quality Accounting students.

Kohler (2012) identifies teaching and mentoring as important variables in determining educational outcomes. According to him, teachers in South Africa with appropriate qualifications have increased from 64% in 1994, to 95% in 2010. It would seem, however, that this improvement has not had a corresponding impact on the results of school learners. The National Planning Commission has found the South African education system to be below par, despite all efforts made by the government to improve the system. Kohler (2012) also reveals that South African learners fail to master literacy and numeracy skills in their respective age groups. This has contributed indirectly to the decreasing matriculation pass rate since 2003 (South African Institute of Race Relations, 2008). Education experts and teachers alike criticised Outcome-based Education (OBE), saying it was destroying the education system and overworking teachers due to all the additional administrative work it entailed (Mahomed, 2012).

The government gradually had to move away from OBE – first, to the National Curriculum Statement (NCS) in 2002 and then, in 2012, CAPS. According to Angie

Motshekga, Minister of Basic Education in South Africa, the ongoing revision of the curriculum was due to implementation challenges experienced by the DoBE (2011).

The NCS and, subsequently, CAPS were meant to produce learners who are able to think critically, work effectively as team members, are able to analyse and organise information and 'think outside of the box' (DoBE, 2011). For Accounting in particular, the DoBE (2011) aims to develop skills related to Financial Accounting, Managerial Accounting and Auditing. According to the NCS and CAPS, schools have to meet particular requirements to offer Accounting as a subject. Included in these requirements is that each learner should have a textbook, accounting stationery, an Accounting workbook and a calculator (DoBE, 2011).

Despite the good aims of NCS and, subsequently, CAPS, these curricula were imposed on teachers without any mentoring or in-service training for the teachers. In conducted studies, it was reflected that the changes effected by the government affected the pedagogical and content knowledge of the teachers, such as teaching methods, new content and the reconceptualisation of the subject. The new content resulting from new topics in the NCS and CAPS was part of immense curriculum changes. That is what makes this study unique, irrespective of previous studies on mentoring. Hence, this study is advocating for mentoring as an intervention management strategy to improve the academic success of Grade 12 Accounting in selected Free State schools.

1.3 RESEARCH PROBLEM

Accounting teachers lack subject matter knowledge because of major changes in the Accounting curriculum. This has resulted in an immense lack of understanding of the new topics and conceptual nature of the subject. Consequently, this has led to the low academic performance of learners in Grade 12 Accounting in the past years. In 2016 and 2017, the DoBE recorded 128 853 candidates sitting for Accounting and 39 346 of this number obtained less than a 30% mark. In the 2017 National Senior Certificate examination, 103 427 learners sat for the Accounting examination. Out of that number, 35 114 candidates obtained less than a 30% mark. Given these circumstances, Accounting teachers who may not be well equipped due to recurring changes in the Accounting curriculum have to effect the necessary changes

regarding their content knowledge and their pedagogic content knowledge through mentoring as an intervention management strategy.

1.4 RESEARCH QUESTION

The major question the research aimed to answer was:

How can mentoring as an intervention management strategy improve the academic success of Grade 12 Accounting in selected Free State schools?

1.5 RESEARCH AIM

The aim of the study was to investigate how mentoring as an intervention management strategy can improve the academic success of Grade 12 Accounting in selected Free State schools.

1.6 RESEARCH OBJECTIVES

The objectives of the research were:

- to identify how mentoring as an intervention management strategy can improve the academic success of Grade 12 Accounting in selected Free State schools;
- to apply mentoring as an intervention management strategy to enhance the academic success of Grade 12 Accounting learners in selected Free State schools;
- to create positive conditions in selected Free State schools for mentoring as an intervention management strategy to improve the academic success of Grade 12 Accounting;
- to identify possible risk factors that hinder mentoring as an intervention management strategy to improve the academic success of Grade 12 Accounting in selected Free State schools; and

- to formulate the indicators of success and lack thereof with regard to mentoring as a strategy to improve the academic success of Grade 12 learners in Accounting.

1.7 RESEARCH DESIGN AND METHODOLOGY

This study is located within a qualitative research paradigm. Ryan, Coughlan and Cronin (2007:738) argue that qualitative research regards humans as crucial to research processes, rather than isolated from them. This study used participatory action research (PAR) as an approach. This approach takes into account the experiences of co-researchers in natural settings instead of experimental settings. The investigation in this paradigm seeks to interpret the experiences and narratives of co-researchers in discovering ideologies and power relations (Lather, 1994; Thorne, 2000). Research in this paradigm does not emphasise number or quantity but rather quality. This study is located within the same parameters that intend to make meaning of co-researchers' experience and challenge issues of power dynamics in preference to formulating general laws (Alaranta, 2006:12; Creswell, 1994:5; Gephart, 1999:87; Kim, 2003:16). However, the researcher's close involvement should not influence the co-researchers but rather assist them to understand their views and experiences better. Qualitative research mostly aims to comprehend the connotation that people assign to daily life (De Vos, Strydom, Fouché & Delport, 2001:74).

As mentioned above, the study employed PAR as methodology within the qualitative paradigm. PAR recognises the co-researchers in a study as knowledgeable individuals, in this case teachers who teach Grade 12 Accounting. The study anticipated that the co-researchers would be empowered to find their own solutions to specific Accounting problems. PAR engages co-researchers in increasingly complex roles, as described by Sutton and Kemp (2006:342) and Torre (2009:347). PAR does not focus on the researcher but on the research participants or co-researchers. This study used PAR in a spiral fashion, meaning that certain steps or stages would be followed. These steps are planning, observation, interim reflecting, replanning and watching again, reflecting repeatedly that the study is changing. This

spiral evolution is particularly fluid, open and responsive (Kemmis & McTaggart, 2005:187).

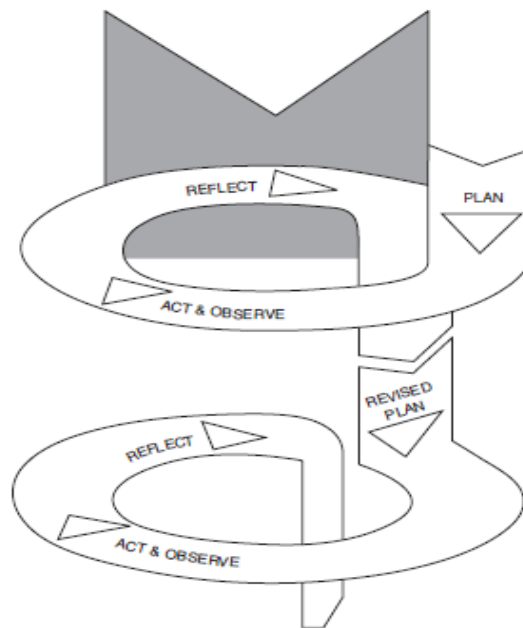


Figure 1.1: The action research spiral

The co-researchers in this study were three Grade 12 Accounting teachers, two Grade 10 and 11 teachers and two Grade 9 teachers who are part of a University of the Free State school project, two Grade 12 Accounting classes from selected schools and one Accounting learning facilitator from the Free State Department of Basic Education (FSDoBE) in the Motheo District. This collective should generate sufficient data to discourse the research question.

The generated data were analysed using critical analysis of the speech through critical discourse analysis (CDA). The speech, comments and journal entries will be recorded during data-gathering meetings and sessions of discussion with the co-researchers. Van Dijk (1993:249) mentions that the focus of the analysis of speech remains on issues such as disparity, supremacy and repeating the power dynamics produced and resisted in texts in a social and discursive perspective. CDA is, therefore, important in this study to understand and expose the dynamics in teaching and learning. Locke (2004:2) views CDA as being a systematic analysis reinterpretation of texts that are conveyed through spoken as well as written

discourse. I used the three dimensions of CDA, namely language text, discursive practice and socio-cultural practice (Fairclough, 1995:97), in the analysis of the textual data.

1.8 VALUE OF THE RESEARCH

The study would enable the co-researchers in this project to take ownership of pedagogical competencies in Accounting education. The co-researchers were assisted to work effectively and independently from mentors. The FSDoBE (2012:1-5) will benefit directly from the process of identifying and addressing the subject content in Accounting that proved problematic for Grade 12 learners. Therefore, identifying Accounting themes that are problematic to learners (such as 'companies' ledger accounts', 'balance sheet', 'cash flow statements', the analysis and interpretation of financial statements and ethics) and suggesting intervention programmes that will improve Grade 12 learners' academic success in Accounting will be of critical value.

1.9 RATIONALE OF THE STUDY

This study is premised towards the promotion of mentoring as an intervention strategy towards improving of Grade 12 Accounting pass rate. Mentoring brings benefits to every participant in its practice: mentees, mentors, supervisors and the organisations for which they work. Mentees have the opportunity to gain wisdom from someone who has passed through the way before them. The rationale of a mentoring programme can be examined in two frames of thought: (1) benefits for new school administrators and (2) personal and professional benefits. Professional benefits are related to getting more familiar with the job, networking, developing managerial skills and establishing better communications. Personal benefits of mentoring include having stronger self-confidence, reducing stress and increasing motivation and learning (Allen & Eby, 2007; Caldwell & Carter, 1993; Cowan, 2006; Lacey, 2000; Wilson & Elman, 1990).

For mentors, value and satisfaction, learning experience, credit and own reflection are some of the benefits of mentoring. For mentees, competence, goal setting,

motivation and satisfaction, psychological support, creativity, communication skills, organisational change, personal change and time effectiveness, as well as employability, are benefits of mentoring. In the case of organisations, benefits of mentoring are organisational effectiveness, motivation and job satisfaction, organisational change, recruitment, retention, high-flyers, organisational learning, organisational culture, cost-effectiveness, time efficiency, development and strategic success planning.

1.10 ETHICAL CONSIDERATIONS

Participation in this research was voluntary. The co-researchers were given the opportunity to withdraw at any time should they want to. I informed the co-researchers in writing about the study. They were also provided within formation on how the data documentation and the discussions and analysis after the process would be approached. The identities of neither the co-researchers nor their schools would be revealed.

1.11 CHAPTER LAYOUT

The chapter layout of the study is given in short below.

Chapter 1: Orientation of the study

Chapter 2: Review of related literature

Chapter 3: Research design and methodology

Chapter 4: Analysis and interpretations

Chapter 5: Discussions, conclusion and recommendations for future research

CHAPTER 2 : LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 INTRODUCTION

A review of the literature that relates to the objectives of the study is conducted in this chapter. The chapter begins by focusing on the first objective, which is the need for a mentoring strategy for Accounting in Grade 12. According to Catherine *et al.* (2010:199), mentors can support underperforming or underprivileged learners who are uninformed of their capabilities to recognise that they have the ability to perform. This process encourages teachers with inadequate skills to become peer leaders and gives them leadership responsibilities in planning and teaching interactive group endeavours. Dopp *et al.* (2014:57) insists that mentoring enhances the improvement of academic success. Goodwin (1999, in Dopp *et al.*, 2014:77) also states that collaborative learning is applicable in enabling interactive education, intensifying academic competencies and improving the self-confidence of teachers and learners at all stages. According to Allais (2007), discovering the efficiency of peer mentoring in Accounting is supported by Vygotsky's theory of the zone of proximal development, which advocates that learners improve their thinking levels in areas that they are capable of achieving on their own by responding to inquiries and studying with a more capable peer or teacher. Therefore, a societal setting afforded by a task or progression, in conjunction with an expert who has attained an advanced level of intellectual development, improves the teacher's individual cognitive growth by instituting "expert scaffolding" (Falchikov, 2001:191).

The teacher-learner interaction is likely to establish a personal investment that encourages learners to do well educationally. Learners do not wish to disappoint their teachers once there is a solid affiliation or they believe teachers are committed to their achievement. Their intellectual behaviour, for example attendance, doing homework, contributing in class, conducting themselves appropriately and performing well in tests and exams, becomes a symbol that learners utilise to retain their side of the relationship. Learners need a sense of belief and trust from their teachers to believe in them that they can do it and such encouragement signifies to them that they are treasured as people and cherished academically. The attitude of the teacher towards the learners is one of the factors that may hinder proper

mentoring because this results in anxiety in the classroom, as well as fear and stress caused by distant, unapproachable, impatient and hostile teachers. According to Stillman (2011:73), mentors have the ability to identify problems that teachers may not voice or even know.

2.2 THEORETICAL FRAMEWORK

This research was conducted within the critical theoretical framework. The lens that was used is critical emancipatory research (CER), which was specifically focused on the empowerment and transformation of teaching and learning of Accounting in Grade 12. This study used CER to empower Accounting teachers by mentoring them to teach Accounting more competently and confidently (*cf.* Nkoane, 2013:393-394). This study concurs with the notion that the treatises of domination as a system of power depend on a non-intimidating mechanism of mentors over mentees – for example, how teachers use their power over learners in teaching and learning activities. It suggests that teachers should show respect to themselves as well as towards their learners. Furthermore, CER acknowledges giving a voice to the voiceless, meaning that learners and mentees need pedagogic space so that teaching and learning may happen (McGregor, 2010:15).

The study adopted CER as a theoretical lens because it challenges teachers' comfort zones and shows them that they can grow and develop in what they know and do in the teaching of Accounting. Critical research seeks not only to study and understand teachers' practices and transform the way they are teaching (Patton, 2002 in Nkoane, 2013:99), but is about mentors facilitating sustainable solutions to the problems of society in a socially responsible way, such as the way teachers are teaching Accounting and the way learners are performing in Accounting. As Mahlomaholo (2009:145) argues, "CER requires total immersion of both the researcher and the participants as equal partners that show respect and recognition in the research process".

2.3 FACTORS CONTRIBUTING TO MENTORING OF TEACHERS TEACHING GRADE 12 ACCOUNTING

During the teaching of Accounting, teachers have noted that when no mentoring occurs, especially in an ever-changing curriculum, this is likely to lead to poor performance and affects their teaching processes due to problematic Accounting concepts. When the government introduced NCS and CAPS, the content changed, which means that teachers needed some kind of 'upgrading'. According to Ngwenya and Hall (2014:20-21), "CAPS provides some generic implications for the style of teaching in encouraging active and critical thinking". Inadequate visits by subject advisors due to a lack of time and resources are a good cause for mentoring, especially peer-to-peer mentoring. The country has a lack of teaching resources, including qualified teachers, so mentoring is the best method to allow the redistribution of the limited resources available.

The following discussion sheds some light on mentoring as an intervention management strategy to improve the academic success of Grade 12 Accounting in selected Free State schools.

2.3.1 Poor performance in Accounting

Accounting continues to be one of the school subjects in which learners perform poorly. Two types of difficulties confront Accounting in secondary schools: teaching Accounting on the one hand and learning Accounting on the other. The achievement of learners in the Secondary Senior Certificate is not inspiring. In addition, the poor pass rate in Accounting inversely contributed to the weak performance in Mathematics and most learners taking Mathematical Literacy. Hence, Fakuade's (1980) report reflects that a lack in simple Mathematics can also affect Accounting capabilities. The challenge is that in secondary school and post-secondary school Accounting, learners perform poorly, raising concerns about the respective selected schools and the Department of Education (DoE). The failing in Mathematics, in general, contributes to the poor performance in Accounting. In light of this, the argument is that there is a correlation between the teaching of Mathematics and the understanding of Accounting.

The other cause for the poor performance in Accounting relates to the teaching methods that teachers use, such as the lecture method. Conventional teaching methods, such as lecturing, contribute to making learners passive because they lose critical thinking in the application of financial statements such as the balance sheet, the preparation of the cash flow statement and the analysis and interpretation of financial statements through the use of financial indicators. The lecture method also makes learners reluctant or incompetent to evaluate the purpose of Accounting in their society (Armitage, 2010:9; Boyce, 2004:591). In similar observation, McPhail (2001:283) claims that Accounting suppresses and restrains learners; it makes them uncritical when it comes to Accountancy and its accomplishments and, thus, Accounting learners become reluctant to or incapable of evaluating the role of Accounting in their society or consider such criticisms earnestly. Armitage (2010:2), however, argues that an Accounting classroom should be a place of activity, a place to direct, formulate and cultivate new learning experiences that can enhance the performance of the learners. In light of this, it is important that teachers integrate various teaching methods that will stimulate interest in Accounting among the learners and evoke critical interest among them. It is against this background that the study suggests that mentoring will help teachers and learners to enhance the performance in Accounting in Grade 12.

2.3.2 Problematic Accounting concepts

A mentor is an admirable person because of his or her professional and personal skills. A mentor helps one to improve one's effectiveness in a particular field, shows one how to become an expert in a profession and teaches one how to develop one's skills. Assistance by a mentor thus helps one to open new doors (Medison, 2005). A mentor is defined as a person that has the capability to develop people. People reach new horizons because of their mentor's support. Accounting as a field has many different and challenging concepts that require a mentoring strategy to enable teachers and learners to perform well in the subject. McPhail (2001:481) suggests that Accounting jargon is crucial to provide specific purposes within the scope of Accounting learners. Learners often find it challenging to make sense of Accounting concepts, such as "dividends", "shareholders' equity", "reconciliation and repurchase

of shares” and “disposal of assets”(McPhail, 2001:481). Accounting education remains a challenge in the sense that it promotes methods of communication and varieties of information with which learners struggle to relate; thus, some learners remain underprivileged (Bonk & Smith, 1998:269) with regard to challenging concepts. Because of the difficulties that learners face regarding some concepts of Accounting, they are demotivated; hence, according to Thomson and Bebbington (2004:612), in many Accounting classrooms, difficult Accounting concepts, such as “reconciliation in the banking analogy” as described and “balance sheet”, makes learners passive and intrinsically demotivates them. Thus, it culminates in restricting the capability of learners to attain a deeper methodology to learning (Johnson& Guzman, 2013). This calls for teachers to improve on their teaching methods and education processes by which they convey new skills to learners, which they require in order to execute their activities in certain circumstances (McPhail, 2001:290). This is achievable through a mentoring strategy.

Another problem with the Accounting concepts, as noted by Elliott and Jacobson (2002:79), is the lack of support from the academics towards the advancement of the Accounting profession. Academics are not describing the body of knowledge appropriately in accordance with the marketplace, the needs of decision-makers and the future prospects of these two. Teaching includes the imparting of procedures, the implications of terms and elucidation of concepts, not only to confirm the answers but also to elaborate on procedures and meanings and confirm their authenticity. This is called “specialised content” (Ball, Thames & Phelps, 2008:402; Grossman, Wilson & Shulman, 1989). Accounting demands, such as specialised content, are designed for Accounting teachers only and no other careers.

Nearon (2002:78) posits that Statements of Financial Accounting Concepts needs are crucial; learners should comprehend these despite their complex nature because they affiliate to financial reporting principles and philosophies in practical realities.

2.3.3 Inadequate visits by the subject advisors

A challenge currently experienced with enhancing the performance of learners in Accounting is the inadequate supervision by subject advisors. Consequently, there is not enough time and space to monitor what happens in the classroom. Teachers

have always been experiencing problems when dealing with issues of school supervision. Shedding more light on this matter, Thomson and Bebbington (2004:612) state that supervision is problematic in a mentoring strategy of Accounting as it is often done after a long time and it impedes on curriculum and classroom activities.

2.3.4 Limited Accounting resources

The literature revealed that one of the challenges that contribute to learners' poor performance in Accounting is the lack of Accounting resources. There is, in general, limited media and technologies that can help learners, compared to textbooks. For example, the Internet Broadcast Project centres are found mostly in urban areas that are central to many schools. Even though textbooks have their benefits, total reliance on them can be disadvantageous to the perspectives of the learner (Helling, 2015).

2.3.5 Inadequate number of qualified teachers in Accounting

A challenge that has continued to face Accounting as a subject is the lack of qualified Accounting teachers. The majority of teachers teaching Accounting in the Motheo District are unqualified to teach Accounting. They are, instead, qualified to teach Economics and Business Studies. Marving, Kinder and Schunert (1977), state that a successful teacher has to be knowledgeable of the content of the subject, while a teacher's lack of knowledge affects the performance of learners. To respond to the challenge of inadequately qualified Accounting teachers, Kardos and Johnson (2008:18) state that it is crucial that all inexperienced teachers should be orientated in their place of work. Also, mentoring is a developmental tool that ensures a visible change from being inadequately trained. A mentoring strategy, thus, can be useful in bridging the gap of the lack in qualification when it comes to Accounting. This argument is supported by Baker and McNicoll (2006:29), who note that mentoring is viewed as an enabling and supportive process, where individuals become quality teachers who are able to respond to the wider dynamics of Accounting in the school. In the spirit of improving non-qualified Accounting teachers, mentees are challenged,

assisted and given guidance along a journey with which they are not familiar, as this will help define their professionalism (Rheineck & Roland, 2008:91) and enhance the performance of the learners. In assisting teachers who are not qualified to teach Accounting, not only is the content of the subject addressed but, as Adler and Reed (2002:25) said, it is about the best ways for learners in school to “acquire subject knowledge”, use it and being able to relate to life experience that requires Accounting knowledge. This is important since it will enable an “innovative and creative manner” (Botha & Reddy, 2011:266). Ezeagba (2014) identifies problems in the teaching and learning of Accounting as a vocational subject in Nigerian secondary schools, and the findings of this study lie in the inadequacy of qualified teachers to teach this subject. Ezeagba's study, then, implies that despite inadequacies, schools should deal with what is available through mentoring.

2.4 MENTORING STRATEGIES FOR GRADE 12 ACCOUNTING TEACHERS

This section covers various components of the mentoring strategy for improving the performance of Grade 12 learners in Accounting.

2.4.1 Mentoring programme for newly appointed teachers

Mentoring is a kind of professional support that has been very popular in training beginner teachers and principals in several educational studies for the past two decades. The purpose of the study was to investigate how mentoring as an intervention management strategy can improve the academic success of Grade 12 Accounting in selected Free State schools. The study focuses on mentoring Accounting teachers, as preparing new teachers adequately for the position is crucial in ensuring that learners are educated effectively in schools (Modise, 2017). This echoes well with Ngwenya's (2012) appeal for formative assessment that explores teachers' capabilities and practices in the teaching of Accounting. This is informative because before mentoring commences, teachers should conduct a mentoring needs assessment in order to devise a successful mentoring programme.

For mentoring to be successful, it is important that all newly appointed teachers go through the mentoring strategy to acclimatise them to post-university experiences.

This mentoring strategy will enable the newly appointed teachers to understand the new trends and dynamics in the field of Accounting and how best to respond to the contextual challenges at hand. This is possible in the sense that mentors are knowledgeable individuals who take over the obligation of mentoring an inexperienced individual. In the same vein, Maphosa, Shumba and Shumba (2007:300) argue that experienced mentors are capable of providing better assistance than mentors who are inexperienced.

The mentoring strategy also allows for newly appointed mentors to reflect on their potential for learning to transpire (Darling-Hammond & Snyder, 2000:528). Newly qualified mentors need to acquire the skill of teaching, which encompasses the ability to choose, decide and put together aspects of particular teaching methods (Tomlinson, 1995:49). Hence, it is vital that the mentor guides the mentee towards independence to create his or her own understanding of teaching and learning strategies (Portner, 2003:8). However, there are also those who hold the view that some mentors with years of experience in teaching still find it challenging to provide adequate mentorship to newly appointed teachers (Hamel & Jaasko-Fischer, 2011:441). This implies that the number of years one has taught Accounting does not translate to or imply the ability to effectively mentor newly appointed teachers in Accounting.

Despite this challenge, it is significant to take into consideration that mentoring newly appointed Accounting teachers is meant to assist them with handling those challenges that Accounting learners and teachers have today. With this understanding, I agree with Tomlinson (1995:30) that mentors and newly appointed teachers will not start their relationship with “blank slates”. Both newly appointed teachers and their mentors come into the mentoring relationship with prior knowledge of teaching and learning to deal with the realities of classroom practice. The ultimate goal of mentoring is to ensure that mentees improve their teaching in order to enhance the learners’ learning (Portner, 2003:75).

2.4.2 Quarterly mentoring workshops

Apart from mentoring newly appointed teachers, there also is a need to have workshops that update Accounting teachers on the new trends and development in

Accounting. Ngwenya and Hall (2014) validate that CAPS reflects the relevant changes to the latest revision of the *Companies Act* in respect of company concepts, shares of no par value and the repurchase of shares. They further argue that the NCS reflects the sequencing of topics over a year, while CAPS analyses this per term. Frequent workshops for Accounting teachers allow teachers to keep abreast of trends in the teaching and learning of Accounting and allow people to share the best possible strategies that can enhance the teaching and learning of Accounting. Workshops encourage professional growth; hence, Campbell and Brummet (2007:50) declare that the culture of mentoring should encourage pre-service teachers to strive for ongoing professional development and to integrate their learning with critical inquiry. Workshops enable teachers to familiarise themselves with the complete teaching cycle, which is planning, attempt, monitoring and reflection (Tomlinson, 1995:48). Frost (1993:132) proclaims that workshops allow for the mentee and the mentor to meet regularly, evaluate standards, make a checklist, and recommend various ways to enhance Accounting competencies. Workshops also help teachers to engage in a deeper understanding of Accounting pedagogy, applying critical knowledge (Nagda, Gurin & Lopez, 2003:168). Sharing the same sentiments, Ngwenya and Hall (2014) are of the view that CAPS provides some generic implications for the style of teaching in encouraging active and critical learning.

2.5 CONDITIONS CONDUCIVE FOR MENTORING GRADE 12 ACCOUNTING TEACHERS

The following section covers the conditions that are necessary to use an intervention management strategy to improve the performance of learners in Grade 12 Accounting.

2.5.1 Collaborative work among teachers

For successfully implementing the strategy to enhance performance in Accounting, there is a need for collaboration among various stakeholders in the mentoring strategy of Accounting education. Collaboration evokes the need for both qualified

and non-qualified Accounting teachers to work jointly (Tomlinson, 1995:51). The importance of collaboration is that the mentor-mentee mutual relationship can contribute to the development and enhanced performance of learners (Frick, Arend & Beets, 2010:425). Collaboration offers opportunities and partnership (Kiggundu & Nayimuli, 2009:351) for both parties in the intellectual journey. To create a mentoring culture, a stand point founded on collaboration is the conception that pre-service teachers and their mentors are both students and collaboration is required (Campbell & Brummet, 2007:52). The value of collaboration is that Accounting stakeholders have the opportunity to add the required skills, proficiencies and means to the particular developments and programmes (Bringle & Steinberg, 2010) of improving Accounting among learners and other teachers.

The comforts of the people and those of the organisation or project that they serve are forced to align (Minkler & Wallerstein, 2003:9). Henceforth, the vision is shared among them, which subsequently makes them focus on their possessions. For this synergy to succeed, the members of the dedicated team should share a common set of values and principles. The synergy needed to support the team should prove that a set is greater than the sum of its parts. Synergy provides an opportunity for the team to achieve what an individual without a team cannot achieve. A strong team comprised from the community creates a positive environment (Wicks & Reason, 2009).

The indigenous knowledge value systems of the community contribute to valuable assets in the training and scholarship of Accounting (Roslender & Dillard, 2003:342-343). Klasen and Clutterbuck (2002:23) sum it up by stating that mentees should be provided with the opportunity to practise, adjust and to think carefully about their intentions and procedures in the place of work.

Mentors need to develop an understanding of what the pre-service teacher is attempting to do in the classroom, thus figuring out how teaching works (Tomlinson, 1995:21). Oetjen and Oetjen (2009:101) state that mentors should serve as a guide to enable teachers before going into the classroom to make suitable decisions on how to embark on their task as teachers. Hence, a mentor's role is not to illustrate the perfection of teaching but, in fact, create the awareness that teaching is complex and ever changing.

The preparation of lessons provides a basis for intensive methodical lesson management (Thomson & Bebbington, 2004). Lesson preparation encompasses the reflection on previous lessons and entails a projection of what is going to happen in the oncoming lesson (Ranjan & Fournier, 1995:2). Planning prior to the lesson helps teachers to formulate practical teaching cases through previous cases of student learning inside and outside the classroom (Adelman & Taylor, 2006).

Multiple research studies have documented the social and emotional benefits that middle school learners receive through mentoring programmes, especially those learners at risk of not completing high school (Komosa-Hawkins, 2012). Various mentoring programmes that seek to provide middle school learners with positive role models exist; however, mentor-mentee relationship development is critical in producing an effective relationship. Research findings on mentoring programmes suggest that mentoring programmes focusing on building strong and meaningful relationships between mentor and mentee may offer the most significant benefit to adolescents (Larose *et al.*, 2010). As teachers seek to improve the social and emotional development of young adolescents, developing strong mentoring programmes may provide a benefit to learners and those in the community (National Middle School Association, 2010).

2.5.2 Frequent mentoring workshops for teachers

Mentors should be competent in preparing and presenting lessons. This would guide the pre-service teachers they mentor with these aspects of teaching (Maphosa *et al.*, 2007:303). Participatory discussions provide learners with the skills and competencies of the social functioning of Accountants, which will give learners the opportunity to challenge the taken-for-granted neutrality of Accounting. As a result, learners may develop alternative forms of Accounting and see the potential role of Accounting in the socio-economic world (Boyce, Greer, Blair & Davids, 2008:51).

Discussions in Accounting start from the teachers' love for the subject and commitment to the learners that are characterised by humility and a commitment to the common task of learning (McPhail, 2004:491). The empowerment of learners to engage actively in shaping and sharing their learning connects them to their lives; as a result, they may learn more and may choose to learn freely.

Fricke *et al.* (2010:434) point out that a mentoring programme that focuses on developing the teaching competencies of the pre-service teacher and illustrates empathy and understanding from the mentor can be a valuable tool to enhance teacher preparation. It is imperative that mentees are paired with mentors with whom they have a professional connection –that is, mentors who are willing and open-minded individuals who can be trusted by the mentees (Allan, 2007:19). The establishment of the foregoing behaviour can create an environment conducive to the mentors understanding the needs of mentees and so “encourage reflecting on their experiences and sharing” (Mohono-Mahlatsi & Van Tonder, 2006:387).

The mentor should be, formally or informally, an individual who is keen to assist others and is interested in the growth and development of people. The mentor should display a genuine interest in the mentee Hamilton (2003:108). Echoing a similar view, Kiggundu and Nayimuli (2009:351) postulate that mentors who are willing to assist pre-service teachers are able to motivate them to pursue their careers as teachers. Portner (2003:71) states that mentors and mentees can maintain their relationship through engaging in informal talks about teaching, for example over lunch, since mentors and mentees often do not have regular contact time due to work-related and personal commitments.

Parnham (2001:58) affirms that a key aim for teachers must be to simplify the content for the learners to understand and learn it. This approach of self-learning provides quality feedback that is a useful planning tool for future lessons. The self-reflective approach to teaching Accounting is a formative evaluation tool that aims at providing timely interventions to instructional decisions. Jayaprakash (2005) views Pollard’s (2002:12) consideration of reflection as the willingness to engage in constant evaluation and development. This is depicted in Figure 2.1 below.

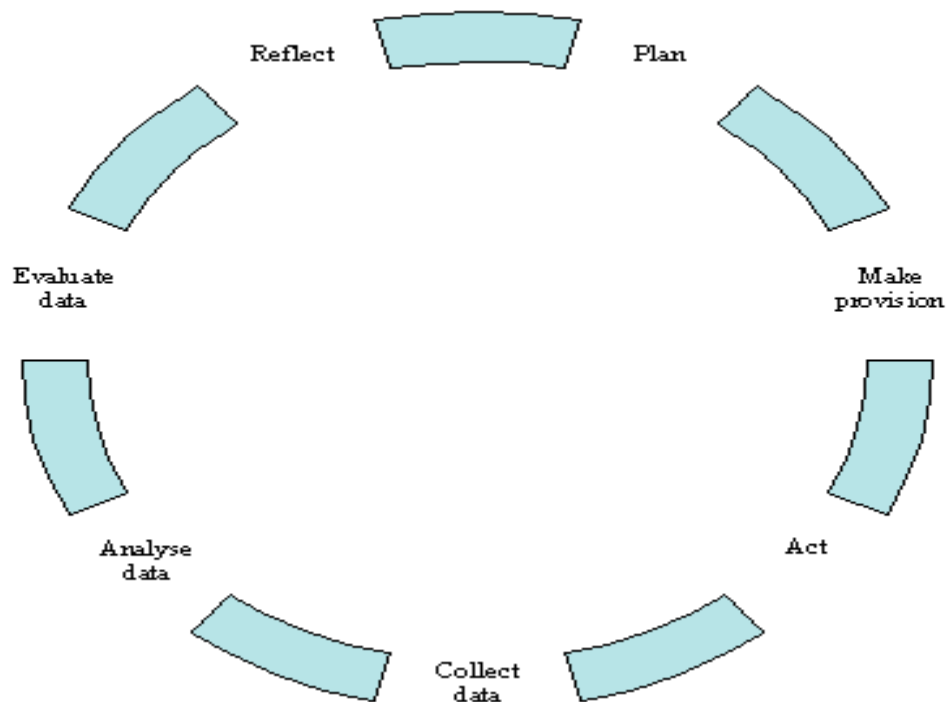


Figure 2.1: The process of reflective teaching (Pollard, 2002:16)

Using reflective teaching, teachers of Accounting may enhance their professionalism and their teaching standards as the approach allows for critical and systematic self-appraisal. In the event of expectations not being met, modifications should correct the situation in subsequent instructional interaction. However, teachers who use the self-reflective approach should be willing to do self-appraisal and development because of its fundamental requirement of the “attitudes of open-mindedness, responsibility and wholeheartedness” (Pollard, 2003:17).

The use of the self-reflection approach gives teachers a sense of judgement and self-evaluation as well as the liberty to make a choice between the teacher-centred and student-centred teaching approaches. The freedom of choice given to teachers creates a sense of commitment and an intrinsic desire to affect learners’ learning positively. Thus, teachers consistently undertake a thorough appraisal of the extent to which they are progressing in the implementation of the Accounting curriculum. Teachers may use the feedback of this self-appraisal to improve their professionalism in light of implementing the curriculum.

Research reveals that the application of service learning and reverse mentoring (individually or in combination) has gained popularity in the past decade because of their inherent benefits (Arman & Scherer, 2002; Carr, 2002; Cotugna & Vickery,

1998). Some of these benefits include cost-efficiency, simple duplication, improved morale, diverse application, high participatory involvement and engaged learners. It is important to note that these methods result in benefits to all of the parties involved. Although research supports these methods as being beneficial, the exact results have been more challenging to measure due to their subjective and complex nature.

2.5.3 Increased teaching time in Accounting

The literature indicates that teachers are still using teacher-centred methods (McPhail, 2001). These methods of teaching are limiting participatory learning in Accounting classrooms. The basic premise, on which deeper learning is based, namely participatory (interactive) learning, is fundamental (Johnston, 1995:2). Participatory learning requires problem-based activities to support learners in their mission to make meaning from evidence (Sharma, 2010; Wood, 1988). Teaching methods are techniques used to assist learners with acquiring skills for intended outcomes (Li, 1998:692-697). An imperative approach to achieving the outcomes should be the kind of teaching that allows learners to interact with the content taught. The teacher's role is to explore strategies that foster deep learning (Lea, Stephenson & Troy, 2003).

Kiggundu and Nayimuli (2009:356) found that mentors would not allow student teachers to take over their classes, feeling that the mentees were wasting time, which, in turn, would make the mentors fail to complete the syllabus before the end of the school year. A report released to review the execution of the NCS (DoE, 2009:39) states that there is an enormous gap between the knowledge acquired in Grade 9 and that required for Grade 10, specifically for the subject Accounting. The transition to Accounting in Grade 10 is problematic because in the Senior Phase, Accounting is combined with two other subjects, namely Business Studies and Economics. Commonly, the teachers who offer the subject Economic and Management Sciences (EMS) are not adequately trained to teach all three subjects; they, therefore, concentrate on the subject they know best, for example Economics or Business Studies.

Moreover, the content of the learning area EMS in the Senior Phase aims for "breadth rather than depth, resulting in inadequate preparation" (DoE, 2009:39) to

specialise in Grade 10 Accounting. Schreuder's (2009:99) study identifies three challenges with regard to the transition from Grade 9 to Grade 10. Firstly, teachers who are unqualified to teach Accounting often neglect to teach the subject and tend to focus more on Economics and Business Studies. Secondly, all of the EMS teachers who participated in the study revealed that the time allocated for Accounting is insufficient "to do justice to the content they need to address" (Schreuder, 2009:99).

2.5.4 Continued learning in Accounting for mentees

When mentees learn, they are able to structure meanings that will expose them to new opportunities for their learning (Van Louw & Waghid, 2008:218). According to Martinez (2004:100), teaching has become highly complex, and mentoring new and pre-service teachers is a priority to equip them appropriately for the demands placed on them to be good teachers. Critical Accounting facilitates the relationship between people and their needs. Critical Accounting brings sustainable, bearable, equitable and viable Accounting into a social, economic and environmental context. Accounting education encourages specific ways of speaking, specific kinds of information and specific ways of seeing the world that are accustomed to families with specific class experiences (Boyce *et al.*, 2008). Accounting education provides learners with the skills necessary to refer to in order to make sense of their actions within specific contexts (McPhail, 2001).

Lodh and Gaffikin (1997:436) assert that the information produced in Accounting is not value-free and neutral. This suggests that neither Accounting nor organisations can be remote from the social settings in which they exist. Therefore, it becomes indispensable in Accounting research to deliberate a broader framework, which should eventually provide a richer methodological basis for augmenting learners' thoughts of how Accounting works in practice (Levinson, 2011).

The Accounting curriculum changes and will continuously change responding to rapidly changing market demands (Conradie, Ludwig & Moyce, 2007). New topics are constantly flowing into the course and the relative importance of topics is changing. Ngwenya and Hall (2014) have also observed changes in the South African CAPS Accounting curriculum with regard to new topics such as 'repurchase

of shares', 'creditors' reconciliation', 'projected income statement' and 'budgets of companies', as well as the 'specific identification stock valuation method'.

There are few changes to content, so the teacher has the power to change the teaching methodology of Accounting. Critical Accounting encourages teachers to endeavour beyond Accounting in attempting to underwrite to the development of Accounting that will be more enabling and emancipatory (Baker, 2011). In a study conducted by Beard (2007:211) on Accounting, he emphasises that the university system "should assume responsibility for ensuring that the internship will be a value-added experience".

Schmidt, Baran, Koehler, Mishra, Shin, & Thompson (2009), propose that communication skills are important and valuable in the Accounting teaching curriculum. The report by Albrecht and Sack (2000) on the literature of Business Education recommends that Accounting teachers should change their curriculum to produce accountants graduating with an extensive set of skills and attributes that include more than purely technical Accounting (Braun, 2004; Leveson, 2000).

In addition to that, Xia (2010) raises the concern that Accounting needs emphasis on issues that are not only involved with numbers on a financial statement. The argument is on financial statements, a few amounts of cash can be verified but not much on the income statement and balance sheets because assets and liabilities, income tax, revenue and expenditure are subject to interpretation of the manager. The teaching of Accounting should place more emphasis on the interpretation of figures than the simple presentation of figures.

2.6 THREATS THAT MAY HINDER THE IMPLEMENTATION OF THE STRATEGY TO ENHANCE GRADE 12 ACCOUNTING

2.6.1 Time constraints

Teaching Accounting is done at a fast pace and the coverage of information with the assessment of learners is based on the ability to reproduce the right answers and apply standard procedures in situations of independent testing (Pinch & Smith, 1998:268). This puts enormous pressure on teachers to place Accounting skills development efforts of learners using education as an agent of emancipation, rather

than of dominance (Harlen & James, 2006:649). McPhail (2001:482) contends that schools are completely autonomous institutions that are influenced only indirectly by economic and political power. Indeed, the autonomy of schools to carry out teaching and learning is an important function within capitalism. This is because of their impartiality to serve specific interests yet simultaneously appear independent and neutral (Harlen & James, 2006:649).

Teachers are currently facing a common dilemma that is manifested through the methods of teaching. This dilemma implies that teachers should focus on the “correct procedure” and then cover the majority of text documents or adopt the themes dealing with deeper knowledge and multiplicative views (Bonk & Smith, 1998:298). In many Accounting classes, the main objective of the teachers is at the end of the lesson they have prepared for the day, not necessarily the process of teaching. Many teachers do this in response to the competitive environment and to the request made by government policies and, therefore, reduce teaching to technical and micro-managed activity (Nancy, 2003:168). Memorisation is another term for reproduction, a process by which a person is able to retain the information that he or she learns, knowing what formulas apply to what situation and accepting without a doubt with regard to the content taught (Sharma, 2010).

2.6.2 A shortage of resources

The Critical Accounting theory aims to unmask the often hidden interests of those who would seek an unjust allocation of scarce resources of a society, which are unmasked so that all can benefit (Laughlin & Broadbent, 1994:3). A body of professional institutions determines a significant portion of the knowledge conveyed to Accounting learners (McPhail, 2001:475). In Accounting classes, manuals are provided to learners as a ‘truth serum’ to be ready for the questions of fact-finding for examinations (James, 2007:649).

It is important that teachers note that manuals are just a tool, although perhaps a very important tool in their arsenal of teaching (Newmark, 1998:60). In Accounting classrooms, however, it seems as if teachers rely too much on textbooks and do not consider the other materials and media in class. Some textbooks may also fail to

generate interest from learners, as the learners may find it difficult to understand the relevance of the data in their lives (Tinti-Kane, Seaman & Moran, 2011).

The other challenge with regard to dependency on textbooks in class is that textbooks can be old and outdated, especially in Accounting where there is rapid change to the content and procedures in relation to economic and market-related changes (Kaidonis & Moerman 2003:668). Dependency on the textbook may also encourage learners to assume that learning is simply a set of data. Therefore, textbooks are useful as blueprints, guidebooks or an outline (Kaidonis & Moerman, 2003).

In South Africa, previously disadvantaged schools experience overcrowded classes and inadequate resources (Morrow, 2007:32). The concern raised by Kardos and Johnson (2008:2) is that previously disadvantaged or poverty-stricken schools experience difficulties attracting and retaining good teachers. According to Morrow (2007:56), most previously disadvantaged schools experience chronic teacher absenteeism, inefficient timetables and the learning process being dominated by the teacher.

According to Oloidi (2003), the government needs to provide adequate funding, materials and human resources for the motivation of learners and teachers.

2.6.3 A limited number of qualified teachers in Accounting

Schools, through teaching and learning, should reveal the hegemonic ways in which power through Accounting training is exercised (Morgan, 2006:2) to light up in a certain way in which schools are agents to the capitalists and in which interests survive through the teaching of Accounting. Education should encourage learners to become active processors of the world around them (Nancy, 2003:168). Internationally, with particular reference to the United States of America, formal mentoring has been introduced as a prioritised strategy to address obstacles such as frustration, failure and isolation faced by beginner teachers (Kardos & Johnson, 2008:2).

Mentees may also hinder the mentoring relationship if they do not meet the requirements of reflecting and speaking with their mentors (Hamilton, 2003:108).

This perspective adds that, regardless of naming the most skilled mentor, a trainee can display behaviour traits that may lead to conflict (Johnson, 2007:183).

A mentee who is interested in learning will seek critical comments from a mentor and will accept these without being defensive (Karel & Stead, 2011:406). The mentor is also required to motivate the reasoning behind the feedback provided to the mentee (Nillas, 2010:72). Marais and Meier (2004:221) claim that teaching, as a practice, in developing countries, such as South Africa, can be difficult. Challenges such as unqualified teachers, insufficient resources and a lack of discipline among learners and teachers can pose serious threats to beginner teachers during the teaching practice experience. Quick and Sieborger (2005:4) point out that if, these challenges are not met before teachers are employed; a negative perception of the teaching fraternity can develop in individuals.

Dreyer (1998:111) state that a country that neglects the standard of how they train their teachers will eventually influence the standard of their education negatively. Recent studies at national and international level revealed concerns regarding the quality of teacher preparation (Martinez, 2004; Campbell & Brummet, 2007; Fricket *al.*, 2010). Martinez (2004:102) places the blame for the poor quality of teachers on higher education institutions. In this regard, Ngwenya (2014) articulates that Accounting teachers' understanding and practices of teaching and assessment are possible impediments to the successful teaching of Accounting. This implies that teachers sometimes are the ones to blame for poor performance in Accounting and low Accounting standards.

Mentors have to give mentees 'prescriptive advice' on how to teach. Findings by Hamel and Fischer (2011:438) revealed that mentors appeared frustrated when pre-service teachers expected them (mentors) to take initiative for planning lessons.

Wang and Odell's (2007:483) study reveals that pre-service teachers in some cases avoid the advice of the mentor due to conflict regarding teaching style and attempting to devise their own coping strategies to overcome challenges or seeking advice from other teachers. Portner (2003:70) maintains that a mentor should not assume that the mentee would agree with his or her suggestions for improvement.

According to Albrecht and Sack (2000), Accounting education has led to Accounting professionals having serious problems. They perceived these problems as a

resultant cause of the Accounting curriculum, its pedagogy, its ability to develop critical skills, the application of technology to Accounting, teacher development and motivation, the planning of Accounting programmes and the administration of Accounting departments.

In this case, Albrecht and Sack (2000) highlight that teachers always resort to covering topics in more detail than is ordinarily expected of them. However, this situation often leads to criticisms such as the following:

- During Accounting teaching, a series of technical rules that have a compliance orientation is imparted to the mentee.
- Focusing studies, Accounting on examinations and get the right answer.
- The Accounting curriculum is narrowed down without the use of enough real-world examples to expose learners to a broad business education.
- Teachers are not allowed to use a global perspective to teach Accounting.
- There is a failure to solve the issues of values, ethics and integrity fairly.

In fact, there are some developmental connections of these criticisms and the way Accounting teachers are prepared at Accounting teacher-training institutions (Albrecht & Sack, 2000).

2.7 INDICATORS OF SUCCESS FOR THE MENTORING STRATEGY IN GRADE 12 ACCOUNTING

2.7.1 Improved Accounting performance

Dialogue proceedings in critical Accounting mentoring are as a result of the commitment and faith of the people and the co-researchers constituting that dialogue panel. The success of the dialogue is determined by humility and a commitment to the common task of learning (McPhail, 2004:491).

Critical Accounting through dialogue refers to marginalised groups, their lost voices and identities to think about their situation and to know why things are the way they are (Aliakbari & Allahmoradi, 2012). Learner-centred methods promote self-regulated learning and are compatible with the prescripts of a democratic constitution (Boyce, 2004:575, Stillman; 2011:140; Gallhofer & Haslam, 1997:74).

Team teaching benefits learners in the sense that learners get to know different points of view and the skills of a teacher who can lead the learner to a mature understanding of the knowledge. The learners have the opportunity to enter into conversations with teachers, disagree with the premises or conclusions, raise new questions and underline the consequences (Armitage, 2010:4; Laughlin, 1987:479). A study conducted by Inuwa, Zarifah, & Haslinda (2017:31-46) validates that the cooperative learning approach has effectively enhanced the Financial Accounting achievement of secondary school learners.

Team teaching is particularly effective when it engages the pre-existing knowledge of the learners and moves beyond the communicating facts to draw on their experience of life.

The other essential element of teaching and learning that requires a dedicated implementation team, is the use of a method that focuses on learner teaching. In the case of South Africa, the CAPS documents indicate that the teaching of Accounting must be lived in the lives of the learners. This is to encourage critical thinking instead of rote learning – which promotes passive learning instead of active participation (Zuber-Skerritt, 2011:8) – in a way that is compatible with the requirements of a democratic constitution for the country that include equity, social justice, peace, freedom and hope. The teaching or learning of Accounting needs to be learner-focused.

Methods that are focused on the learner is for learners to use their experience of reality to discover and construct knowledge for themselves to have a common vision. A shared vision is that optimal desired future state providing advice and inspiration of what the school would achieve in the future as a collective (Helling, 2015:1770).

The teaching or learning of Accounting is objective-achieved (Wang & Kreysa, 2006:1-25) because the participants and the members of the coordination team work towards a vision that unifies their efforts. This understanding of the current reality forces the team to develop plans that will correspond with the nature and scale of complexity (Zuber-Skerritt, 2011:1-239). As a result, such a plan becomes their direction and inspiration to improve their situation for the better when there is cooperation between higher education institutions and schools. Beginner teachers will receive a better quality mentoring and, therefore, a more meaningful learning

experience (Robinson & Timperley, 2005:113). It is clear that collaboration between stakeholders may result in the realisation of the optimal benefits of mentoring.

2.7.2 Equipped Accounting teachers

Mentors help the pre-service teacher with ideas and action plans of potential teaching methods. Directly observing the mentor, the mentee should experiment with different teaching strategies, as opposed to “cloning the mentor teacher” (Tomlinson, 1995:48).

Good teaching requires hard work and effort and involves in-depth preparation and reflection (Winberg, 1999:35). Furthermore, teaching does not start and end in the classroom. Selecting mentors who can perform numerous tasks is vital to the process of learning to teach (Zanting & Verloop, 2001:77). Accounting assessment guidelines recommend dialogue, open membership or two-way communication between the learner and the teacher to engage learners in debates while encouraging them to think creatively (DoE, 2008).

A study by the Institute for Learning (2002:2) of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) found that Accounting in Botswana, and other areas of learning, lack credibility due to the lack of a specific learning path. A study by Ousmane (2012:68) on the standard of education in Nigeria revealed that the teaching standards of Accounting in Nigeria are so low that many schools have “rotted”, others are congested while others exist under their own shadow (Ousmane, 2012:4).

In Africa, all services to all levels of education fell. A significant factor found originally was the poor use of guidelines for quality teaching. Therefore, it is worth noting that changing teachers' attitude towards the teaching of Accounting can contribute to education being regarded as important can contribute to the importance of education. This may result in the development of society and taking possible measures to maintain high standards and a high quality of education. Mentoring is an approach that is cost-efficient as mentees work alongside their mentors in the workplace (Klasen & Clutterbuck, 2002:29). Hamilton (2003:115) postulates that mentoring is not a ‘miracle solution’ for staff development but an approach to

empowering and liberating mentees and benefiting mentors. Mentoring is an approach that can assist mentees with developing their full potential. Hudson and Skamp (2002:21) are of the opinion that subject-specific mentoring requirements are needed for the mentoring process to be successful.

A study conducted by Kriek and Grayson (2009:192) has shown that reflection is beneficial to teachers' professional development. These authors state that when teachers make a conscious effort to write down the strengths and challenges of their lessons and how they can make changes in their practice to make it more effective, their reflections enhance their professional development and develop their meta-cognitive skills.

Mentees should be empowered through workshops on how schooling, teaching and the programmes are structured (Long, Moran, Harris & Ryan, 2007). It is imperative that a trainee recognises the mentor of entry and concern for the continuation of the intern for learning (Karel & Stead, 2011:406). Accordingly, clear guidelines are important for mentors to know precisely how to guide student teachers (Mawoyo & Robinson, 2005:113). It is, therefore, necessary for lecturers (at higher education institutions) and mentor teachers to work together in developing a mentoring programme conducive for teacher development (Maphosa *et al.*, 2007:305). It is thus evident that if mentor teachers are not aware of the purpose of a mentor programme, it could influence their role as mentors negatively (Fricke *et al.*, 2010).

Hamel and Fischer (2011:441) argue that it is vital to develop a mentoring programme in "relation to the lived experiences of mentors and interns". Mentees also need training to inform them regarding their role expectations of the mentorship programme, such as how to learn from experience and formalise their relationship with the mentor. The foregoing sentiments will minimise problems and enhance the learning of the mentees. Corbett and Wright (1993:230) report that in the final stages of the mentoring relationship, mentees develop their own style of teaching and ideas about how learners learn.

2.7.3 Mentoring teams in districts

For mentees to illustrate a genuine interest in learning, they should show initiative for seeking opportunities that are not confined to what is expected from them in the written mentorship policy. Such initiatives may be, for example, offering their services to assist with the extramural activities or assisting marginal learners with additional classes (Karel & Stead, 2011:407). Dreyer (1998:110) emphasises that the more time mentees spend in schools, the greater the chance for them to integrate the theory and practice of education in schools.

Accordingly, Williams (1994:208) confirms that there is a need for a change in the Accounting programme, focusing on the process of teaching and learning, not only on responses. The content taught should identify and solve unstructured problems; learners should learn by doing the work in groups and learn the effective use of technology, such as databases, for research questions.

2.7.4 Accounting networks and professional practices

In a situation where mentoring is taken seriously, powerful multinational companies will determine directly at least part of what Accounting learners are taught (McPhail, 2001:475). In this case, teachers would hire professional mentors to contribute current trends in the teaching of Accounting in schools. After that, teachers can use their power to create a relationship that, in turn, promotes an educational relationship that defines the notions of schooling of oppressive stereotypes of race, class and type (Neu, Cooper & Everett, 2001). Accounting as a subject is strongly attached to industrial changes; it needs a network between teachers and professional boards, such as SAICA, in order to maintain updates.

Different sets of people have different views on Accounting as a subject in South African schools. For professors of Accounting, the role of Accounting in the social production and reproduction means that Accounting itself is part of an educational project that aims to change Accounting and other disciplines, which will interact with other social changes and, in turn, provide a systematic change in education (Boyce, 2004:582). In this notion, the event of successful mentoring as a unity of purpose is achievable and continued networks and professional practices are maintained.

Due to a lack of properly coordinated mentorship, some teachers fail to take an active role consciously or strive by taking positions pragmatic or pluralistic, champion of moderation, of consensus and conformity. They tend to act in ways that have the effect of protecting and preserving the status quo, which is not conducive to sustainable learning environments (Broadbent, 2002:436). The situation currently in Accounting classes in South Africa, especially in Grade 10, memorisation is still common practice putting more emphasis on the review. Accounting as a subject is ever changing in the world and in South Africa in particular. Networks and professional practices are more sophisticated, socially and even the environmentally, networks lead to a better understanding and assessment of the value of mentoring by promoting personal development and growth (McPhail, 1997:85).

2.7.5 A critical form of teaching Accounting is acquired

A more critical form of teaching Accounting would conceptualise knowledge as an active tool, allowing learners to generate meaning and give meaning to their lives – the world, rather than a set of meanings or maybe even more than words that are deposited in the learner (Boyce, 2004:571; McPhail, 2001:490). Accounting teachers explore the possibilities of connection and accounts of ordinary feelings and experiences learners have in their lives outside of the classroom and so discover the reality and bring the social foundations of historical and contemporary Accounting practices into the classroom (Boyce, 2004:575).

A critical form of teaching motivates the learners into a more active role in their future, using methods that are more centred on the learner and promote learning through problem solving and critical thinking (McPhail, 2001:489). Methods that focus more on the learner emphasise the learner, dialogue negotiation and building knowledge as well as learner autonomy and accountability for learning. The CAPS curriculum also supports this view, in that it points out that the high knowledge and skills are based on the belief that every individual should discover the reality (CAPS, 2011:5).

Accounting learners should respect all stages of the programme for the practice in class and, eventually, the assessment, which is part of the constitution to promote the knowledge of the local context, while being sensitive to global imperatives.

Education motivates learners to become active processors of the world around them (Nancy, 2003:168). For optimal benefits of the process of mentoring, mentees should be aware of their expectations of the role and practise it to the best of their ability (Karel & Stead, 2011:407).

2.7.6 Mentoring upgrades the standard and quality of Accounting teaching

Dreyer (1998:111) emphasises that to upgrade the standard of education within the South African context, all the stakeholders in education would have to plan and implement a training programme that will train teachers that are more functional. Recker (2006: online) suggests that learners have to comply with the principles of the profession, remembering the needs of the whole society. The educational institution should monitor the evolution of the situation in the system to take advantage of rapid evolution and needs that change global conditions. This would result in evolutionary changes in qualified accountants to add value for their customers (De Lange, Jackling & Gut, 2006). To do this, the methods, strategies and concepts in the teaching of Accounting should start. Long ago, teachers were the only sources of information and learners approached them for all the solutions to the problems they faced.

Ewell (2001) points out that for Accounting teachers, teaching based on the theory of situational leadership, such as applied to education, could lead to higher levels of success in Accounting. Ewell stressed that Accounting method is more effective than the approach of —how (Tuhkanen, 1976). However, the teaching of Accounting has focused on the approaches of—how; in general, to accomplish this through learning by heart. Studying by heart is suitable when it has to do with the recalling of facts, principles and concepts in Accounting. Mentors have multifaceted roles and perform these roles in a professional way (Maya, Shumba & Shumba, 2007). Mentors as models and advisors share their experience with inexperienced people and provide information on logistics (Mohono-Mahlatsi & Van Tonder, 2006).

2.8 MENTORING AS AN INTERVENTION STRATEGY IN SOUTH AFRICAN SCHOOLS

2.8.1 Benefits of mentoring

In America, educational stakeholders are realising the benefits of mentoring; therefore, more than 30 American states have implemented mentoring programmes to upgrade the professional development of beginner teachers (Portner, 2003). Fricket *al.* (2010) contend that pre-service teachers are often to teach Accounting completely.

Parker-Katz and Bay (2008:1259) summarise mentoring as “a process that can be beneficial to enhance the preparation of teachers”. Depending on the quality of mentoring, it may influence the effectiveness of beginner teachers and have an impact on their professional growth, motivation and learning (Kardos & Johnson, 2008:19). The requirement of a mentor in education is to help with the training of beginner teachers; thus, mentoring and training are tied (Winberg, 1999). The role of the mentor is to bring the learner to a level of acceptable professionalism (Portner, 2003). A mentor helps the mentee to understand the realities of the job and shows the mentee how to apply skills to the working environment (Hamilton, 2003).

Mentoring is more effective when a learner receives help from the mentor to practise a particular aspect of teaching. Mentoring improves the performance of a learner by identifying and treating the skills they lack (Hamilton, 2003). The mentor as a coach helps the mentee to locate resources, improve the understanding of knowledge of the subject and expand the skills of teaching (Portner, 2003). According to Hamilton (2003), coaches should be well informed about the skills needed by the trainees and should provide detailed steps for mentees improve their performance.

Mentoring helps the mentee to acquire an understanding of the links between theories taught at higher education institutions and practice in the workplace. Observing the mentee’s performance should not only entail taking notes to provide feedback on how to improve their classroom action but also ascertaining how the mentee plans a particular lesson before embarking on observing the mentee (Hamilton, 2003:41).

Mentoring, if done effectively, provides confidence to the mentee and reduces professional isolation (Mohono-Mahlatsi & Van Tonder, 2006:384). Kardos and Johnson (2008:18) have shown that beginner teachers benefit from mentoring, as opposed to struggling on their own.

Gaffikin (2006:10) says that there are at least four important characteristics of Accounting mentors. First, it is always contextual; in other words, it recognises that the Accountant has social, political and economic consequences in life. Secondly, it seeks commitment, which means that it is still committed to changing (improving) the practice of Accounting for the benefit of the people. Thirdly, it worries about micro (organisations) and macro (social and professional) levels. Lastly, it is interdisciplinary, because it agrees with and borrows from other disciplines, such as Economics, because it deals with economic phenomena, even if it deals with these from a different angle that involves control systems, treatment information and behavioural considerations (Baker & Bettner, 1997:300). Mentoring borrows from other disciplines in order to view Accounting through other lenses from other disciplines that have a broad interest in social sciences (Roslender & Dillard, 2003:328).

2.8.2 The role of an Accounting mentor

A mentor coaches mentees to consider their experiences and challenges when developing a plan of action to ensure the identification and solving of any problems (Hamilton, 2003:32). The role of a mentor is to ensure that the mentee derives optimal benefit from his or her experiences (Hamilton, 2003:34). Mentees are given opportunities to understand the planning of, action in and reflection on Accounting teaching to create a connecting relationship between teaching and learning (Korthagen, 2004:1027). Hence, mentors need to help mentees with unravelling the planning of the lesson and guiding what to observe, as well as showing and encouraging, monitoring and reflection (Tomlinson, 1995:48).

Shulman (1986:9) conceptualises knowledge of teaching as content that includes the more powerful analogies, illustrations, examples, explanations and demonstrations thereof. In other words, the means of presentation and formulation of the subject makes it comprehensible to others. Learning to teach can be a complex process if

one shifts from the notion of education as a simple transmission of information and develops a complex and contextualised knowledge to apply to the specific problems in practice (Abell, 2008:1414).

The mentor reinforces pedagogical content knowledge. The foundation of mentoring in Accounting process is the combination of pedagogy and the understanding of the content of education, as it affects mentees' education to better lead learners to understand (Shulman, 1987:7). Knowledge in education deals with the tasks involved in Accounting and the teaching requirements for these tasks. Teaching involves showing learners how to solve problems, answering questions from learners and controlling assigned tests and activities, and requires an understanding of the content of the curriculum (Hill *et al.*, 2005). Teachers' lack of pedagogical knowledge contributes to this confusion. The teacher plays the role of the central authority of the answers, ready for all questions and problems. In Accounting, manual classes are presented to learners as a 'truth serum' to prepare settlement issues of fact (James, 2007:649).

Williams (1994) considers the work of the Accounting teacher to be professionally inadequate after mentoring because teachers of Accounting prepare learners to become professional Accountants while they are staying in the classroom. Teachers are unable to consciously choose between reproducing the system by playing an active role in the creation of alternatives in the teaching of Accounting to ensure that learners acquire and apply the Accounting knowledge and skills to improve their own lives and the economic well-being of others, therefore mentoring is imperative (DoBE 2011; CAPS, 2011:1). Feedback is information provided to the learner to inform him or her on the state of learning or performance (Black *et al.*, 2003; Narciss, 2008; Sadler, 1989). From the educational point of view, feedback facilitates the development and improvement of the task of the learners. Feedback also seems to be an important factor in the quality of life of learners (Sorensen, 2008:85).

2.9 ACCOUNTING CONCEPTS THAT CALL FOR MENTORING

According to CAPS and the NCS, Accounting focuses on measuring performance and processing and communicating financial information about economic sectors. This discipline ensures that principles such as ethical behaviour, transparency and

accountability are adhered to. It deals with the logical, systematic and accurate selection and recording of financial information and transactions, as well as the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by interested parties (DoBE 2011; CAPS, 2011:1).. The subject encompasses Accounting knowledge, skills and values that focus on the Financial Accounting, Managerial Accounting and Auditing fields. These fields cover a broad spectrum of Accounting concepts and skills to prepare learners for a variety of career opportunities.

2.9.1 Teaching and learning of Accounting as a unique subject

The teaching and learning of Accounting need mentoring. Accounting is unique –the subject encompasses Accounting knowledge, skills and values focusing on the Financial, Managerial and Auditing fields. This knowledge, skills and values should address and underpin the constitutional goals of South Africa (e.g. legitimacy, accountability, accessibility, transparency and ethical behaviour). To meet the requirements of a multicultural and democratic environment, Financial Accounting, Cost and Managerial Accounting and Auditing serve as a framework to capture the essence of Accounting and should be seen as progression for further development within this subject (DoE, 2003). From the above statement, comprehension portrays that the concepts learnt and taught should start with educating or mentoring the teacher in order to achieve the required goals.

The course content and curriculum of Accounting is determined by the demands of the market. Consequently, Accounting classes often are narrow in scope and irrelevant. Accounting education does not expose learners to concepts such as “globalisation” and “technology” (Shattock, 2007).Learners do not have a thorough understanding of the impact of technology on business, nor are they cognisant of how technology applies to business decision making. A number of schools in South Africa do not have the proper technology for Accounting concepts. Every Accounting department and programme is unique. Teachers need to understand that a one-size-fits-all approach does not work. It is imperative that faculty members help recruit strong learners, are familiar with learner expectations for the programme, develop a broader knowledge of learners’ prospective employers and have a keen

understanding of employers' expectations for new employees (Blackwell *et al.*, 2003).

Mentors should deal with curriculum and course content issues taught in classes that are relevant in today's business world, including technology, globalisation and ethics. With this in mind, teachers need to consider developing partnerships with other disciplines so that Accounting learners have a broad perspective of the economic marketplace.

Pedagogy and teaching methods should also be examined to train teachers in working with learners to develop relevant skills. Mentors should remind teachers that conventional teaching methods are necessary but learners can gain practical business experience through internships, field studies and service-learning assignments (Wilson, 1988). In fact, teachers should be on the lookout for opportunities to include business professionals in the educational process. Pedagogy that includes group assignments will strengthen learners' understanding of leadership and teamwork, while role-playing will illustrate the value of negotiation. Likewise, technology assignments will broaden their aptitude for technology, and large projects will hone project management skills (Newmark, Hutton & Cruz, 2007).

In relation to the issues mentioned, the variety of technologies available for use in education is growing, and learners are becoming much more technologically perceptive. Textbooks, homework, aids, course management systems (e.g. Blackboard), websites, software and hardware (e.g. clickers) lead to complexity that can either distract from or enhance learners' learning.

2.9.2 Current debates on the teaching and learning of Accounting

Debates on the teaching and learning of Accounting include the unique features of Accounting, the significance of studying Accounting and the changes in Accounting from the National Assembly Training & Education Department (NATED) 550 to the NCS and CAPS. Current debates on Accounting education point to the fact that the South African educational system continues to be in a crisis. The rhetoric is a cacophony and messages are conflicting: raise test scores, teach to the basics, give learners an education that will prepare them for the future in an ever-changing world,

educate them for innovations, and so forth. However, while debates swirl, teachers are in their classrooms, working with learners. Few people ask the teachers how they make sense of all of the debates and demands and bring learners the best experiences they can, even though they recognise that teachers are the most important requirement in the whole system.

2.9.3 Unique features of Accounting

Accounting education has important features, just like any other subject. It is distinct because of its unique features as compared to other subjects, according to the economic demands of the market. Darnelle (2014) is of the opinion that there are seven features of a good Accounting system, namely monetary transactions, historical nature, legal requirements, external use, disclosure of financial status, interim reports and financial Accounting processes. Elaborating more on each feature Darnelle (2014), states that only transactions with monetary terms are considered. He further articulates that financial Accounting considers only those transactions that have already taken place. In his view, it is obligatory to get these financial statements audited. He further suggests that Financial Accounting is for investors, who are not part of the decision-making process in companies or businesses. He articulates that the financial status and financial performance of the business as a whole should be disclosed. In his view, financial statements that are based on financial Accounting are interim reports and cannot be the final ones. In his last note, he claims that the process of financial Accounting is affected due to different Accounting policies followed by Accountants, for example on valuation of inventory and calculations of depreciation. Ngwenya and Hall (2014) indicate that a learner should be able to record, measure, analyse and classify financial transactions.

Accounting education cannot operate in isolation from other subjects; should be interrelated. Mkhize, Vitalis and Moonsamy (2017) argue that Mathematics proficiency has an acknowledged impact on learners' Accounting marks. As a result, success in this core business subject is dependent on learners' mathematical aptitude, attitude and type of secondary schooling. In a study conducted by Karen & Burstein (2017:543-550), the role of Mathematics in relation to improving the odds of

success in Financial Accounting is highlighted. The results further indicate that successful completion of introductory Financial Accounting improves when the high school grade point average, collegiate maturity and combined prerequisites of Mathematics and English are taken into consideration. This study concurs with this finding because Mathematics assists with calculations such as ratios and percentages, while English helps with report-writing skills, problem-solving skills, explaining concepts and interpretation of ideas.

2.10 CONCLUSION

This chapter looked at the related literature, linking it to the current study in trying to establish the gaps in the body of knowledge. It was found from the literature that there were methodological limitations in the existing literature because the researches were conducted using different research methods. There were also ideological limitations because this study was based on a different ideology imperative to the African and South African learner in particular. Above all there were contextual limitations as the previous related studies had mostly been conducted in Western countries. In an effort to address the limitations, data were gathered and analysed and the gaps were addressed, either partially or in full.

CHAPTER 3 : RESEARCH DESIGN AND METHODOLOGY FOR IMPROVING GRADE 12 ACADEMIC SUCCESSES IN ACCOUNTING THROUGH MENTORING

3.1 INTRODUCTION

The study focused on strategies for improving Grade 12 Accounting academic performance through the mentoring process. In this chapter, the research focuses on the approach to generate data and how it is used within the parameters of CER. To conceptualise PAR, I focus on its origins, PAR as a social process, PAR as emancipatory and PAR as participatory evaluation, among others. I also focus on the mobilisation and establishment of the co-researchers in the study and working out the strategic plan to address the problem within the CER lens. The identification and relevance of the co-researchers selected for this study are discussed in the design section. The data-gathering method is also discussed. CDA is introduced and defined, after which it is shown how the generated data are analysed in Chapter 4 using CDA.

3.2 RESEARCH QUESTIONS, AIM AND OBJECTIVES OF THE STUDY REVISITED

RESEARCH QUESTION

The major question the research aimed to answer was:

How can mentoring as an intervention management strategy improve the academic success of Grade 12 Accounting in selected Free State schools?

The main aim of the study was to find out how to improve Grade 12 academic success in Accounting through mentoring as an intervention management strategy.

The objectives of the study were:

- to justify the need for mentoring to improve the academic performance of Grade 12 learners in Accounting;
- to highlight the components of mentoring as a strategy to enhance the academic success of Grade 12 learners in Accounting;

- to determine the conditions conducive to mentoring that encourage Grade 12 learners to achieve the desired academic performance in Accounting;
- to identify possible threats that hinder this management strategy and suggest how these threats could be navigated; and
- to formulate the indicators of success and lack thereof with regard to mentoring as a strategy to improve the academic success of Grade 12 learners in Accounting.

3.3 THE ORIGIN OF PAR

There are different points of view related to the origins of PAR. Given (2008:601) argues that it originated in the second half of the 20th century. Traditionally, the birth of PAR has been delineated to the work piloted by the psychologist Kurt Lewin in the 1940s and 1950s. Lewin has personified a philosophy that people would be happier in their work if they were involved in the decision-making process thereof (McNiff, 1998:22). According to another view, PAR originated with Kant around the 1960s and was based on the belief that people were motivated to actively participate as workers if they formed part of the decision-making process that concerns their work welfare. This was a departure from the methodologies where people were perceived as objects and only management was supposed to decide for them.

From a different angle, the rise of PAR is mooted, as proposed by Charles and Ward (2007:6), within the milieu of political proceedings such as anti-colonial struggles, with the likes of Freire and Fals-Borda who declared that social science research could be used to rearrange the experiences and struggles of the poor, oppressed, marginalised and crowded, somewhere far from the centre of productivity. In this regard, PAR is traced to the political arena, with scholars such as Freire who were concerned with the daily lives of the people, especially those who have been disadvantaged by the social arrangement of society.

PAR was seen as a struggle to liberate the people from the oppressive conditions that did not benefit them. Related to the foregoing argument, Dickson (1997:17-18) notes that PAR rose in light of the background of the 1960s and 1970s approach to international aid and development, which were tumbling poverty and inequality which

exacerbated class distinctions. Interrogating this, it is clear that PAR as an approach to research was introduced to improve people's lives.

The positivist approach to research had not yielded the desired results, such as the improvement of people's lives and the eradication of social inequality; thus, PAR rose to engage the affected people in order to achieve sustainable solutions to their problem, not merely as the objects of research but as partners in the struggle against social inequality, oppression, poverty and marginalisation. Supporting this argument, McTaggart (1991:169) notes that PAR is a way to improve and inform social, economic and cultural practices in which principles are set. There are specific cases with different aspects of power, status and influence that work together on a topic of thematic concern. In short, it is evident that PAR rose as a departure from the traditional forms of gathering data from participants to a new form of relationship where the participants become co-researchers in the data-generating process with the purpose of improving human conditions for the oppressed and the marginalised. In this study, the teachers, the subject advisor and I (the researcher) collaborated in order to respond to the poor performance of Grade 12 learners in Accounting. PAR provides the means by which all relevant stakeholders can engage in improving the performance of Grade 12 learners in Accounting. This study is a research focused on the community that recognises the identity of the community unit (teachers) because it does not work with communities defined by a geographical area (Mangaung), although the co-researchers will take on a common sense of identity and shared fate.

3.4 PAR AS AN APPROACH TO GENERATE DATA: DEFINITION

In this section, I attempt to interrogate various definitions of PAR as given by different scholars. PAR is a research approach involving co-researchers, where throughout the process of the initial stages, the researcher generates data and communicates results (Jacobson, Altenberg, Barnes, Rowley & McKinnon, 2005:87). Thus, PAR is an approach that engages co-researchers and researchers as partners in the data-generating process. PAR comprises teamwork by individuals involved in the problem being studied for the purpose of education effecting change. PAR principles are a result of collective efforts to transform the views of the people on

reality, in the hope that meaningful change will finally arise. In this study, it will be addressing the objectives of the study, by bringing about improvement in the pass rate of Accounting at Grade 12 level.

The approach is defined as a process where researchers and stakeholders work together to design and conduct all phases (e.g. the specification of questions, the design, the collection of data, the analysis of the data and dissemination) of the research process (Turnbull, Friesen & Ramirez, 1998:178). In support of this definition, Savin-Baden and Wimpenny (2007:335) define PAR as a process intended to bring about significant change involving the engagement of a group of co-researchers in a series of self-respective cycles that include the following: planning a change with the co-researchers in quality and observing the process and the consequences of change. From the definition above, I conclude PAR as a research approach that values the contribution of the people who are the subject of the research to find lasting solutions to the problem at hand. With regard to Grade 12 Accounting, in this study, learners, teachers, learning facilitators and managers of the object become experts to solve the problem. The methodology, by and large, rests in the opinion that those people who know the problem are the people who have a lasting solution to the problem that concerns them.

3.5 STRENGTHS OF PAR

PAR is crucial in many ways, including the promotion of team collaboration and social justice. The following paragraphs elaborate on these strengths.

3.5.1 Promoting team collaboration

One of the strengths of PAR that made me choose this approach is that it allows for team collaboration of various stakeholders to solve a problem – in this case, the problem of poor performance in Accounting. This allows for the generation of multi-perspectives that respond to the problem of Accounting. In support of this, Phillips and Kristiansen (2012) elude that PAR is crucial in strengths and resources within the community; it facilitates collaborative partnerships at every stage of the research and incorporates the knowledge. It is also strong in terms of mutual benefit to all

partners and the promotion of a process of learning together and empowerment that deals with social inequalities, by trying to change the world in collaboration with emphasis on the collective investigation and experimentation based on experience and social history. Collaboration was critical in this research, in that PAR has led to a wealth of knowledge, skills and abilities from the co-researchers' cultural environment to address the social issues raised in the research question (*cf.* Levin & Greenwood, 2011:27). The feasibility of collaboration is driven by the following three different elements: shared ownership of the research project, an analysis of social problems and a focus on community-based action (Kemmis, 2010:19; Shea, Poudrier, Thomas, Jeffrey & Kiskotagan, 2013:4).

3.5.2 Promoting social justice

Another meaning of PAR is underpinned by values of the relationship, inclusion and justice (Crane & O'Regan, 2010:16). It is important to develop sustainable solutions to Accounting. By promoting social justice, teachers and learners of Accounting are empowered to improve their performance in Accounting. This empowerment provides a political and moral framework for research and implies that the purpose of the search should equalise power and that the research should serve the interests of the relatively powerless (Dickson, 1997:21). In this regard, by creating forums where people can join one another as partners in the struggle to remake the practices which they interact – forums in which rationality and democracy can be pursued by a group of people without an artificial separation – the research deals with the radical transformation of the social reality and improving the lives of the people in question. The members of the community are the first beneficiaries of the research (*cf.* MacDonald, 2012:39). Miller and Maguire (2009:83) say that nominal representation allows teachers and other stakeholders to act as learners. Background and intentional collaboration with learners and members of the community are essential for the democratisation and transformation of schools by the investigation of the practitioner, in short, by leading to social justice, which finally ensures empowerment which will improve performance in Accounting.

3.6 PAR FROM VARIOUS PERSPECTIVES

In this section, I further ground my study on PAR as a social process that is participatory, emancipatory, practical and collaborative. In so doing, I relate how these various perspectives inform the data-generating process and enhance the teaching and learning of Accounting at Grade 12 level.

3.6.1 PAR as a social process

PAR as a social process was followed within the parameters of the research, for example in education and community development, where people, individually or collectively, try to understand how they are moulded and reformed as individuals and with respect to one another to improve teaching and learning in the classroom process (Kemmis & McTaggart, 2007:280-281). In this regard, PAR values the community or society where teaching and learning takes place. Through PAR as a social process, knowledge is constructed and the people are responsible for knowledge construction. Elaborating further on PAR as a social process, De Marrais and Lapan (2004) elude that a research team in a PAR study is useful when employed where the reality of interest is the result of social interaction, and that research is a series of acts negotiated, dependent on the language that translates into shared knowledge. Through the use of PAR as a social process, I have understood that the research team needs to develop a common or shared knowledge towards solving problems in society and, in this particular case, the one that pertains to the teaching and learning of Accounting at Grade 12 level.

3.6.2 Participatory evaluation

PAR, as an evaluation process, is when researchers and subjects (teachers) are joining the solidarity to take collective action, on a short- and a long-term basis, to achieve social radical change (Bennett, 2004:23). To shed more light on this, participatory evaluation is a way to document the collective perceptions of the site and reach consensus on the priorities of the evaluation. Participatory evaluation is a process in which groups try to conceptualise the way their knowledge shapes their sense of identity and agency, and critical thinking. However, PAR frames and limits

the action, of participants in this context, the co-researchers, who are Accounting teachers, have been profiled in this research. This allows the reader to have a comprehensive understanding of the co-researchers, the problem and the research site so that the oppressive and hindering circumstances can be changed to enhance performance in Accounting.

3.6.3 PAR seen as emancipation

PAR is also seen from the view of emancipation, which aims to...

...help people recover, and release themselves from, the restrictions of irrational, infertile, unjust, and unsatisfying social structures that limit their self-development and self-determination. It is a process in which people travel the ways in which their practices are shaped and constrained by wider social (cultural, economic, and political) structures. (Kemmis & McTaggart, 2007:282).

This implies that PAR is known for emancipating and empowering the disadvantaged members of the community (Eruera, 2010:1). The fact that PAR is aimed at emancipation confirms the selection of the framework of the study. Emancipation, in this regard, helps teachers and learners to release themselves from different challenges that derail the desire for an improved pass rate in Accounting. In response to this, as a team, we identified challenges in Accounting, such as the teaching of financial statements, for example the balance sheet with notes, cash flow statements with notes and the new concepts of repurchasing of shares above issue price, the teaching and learning of which a mentoring strategy can enhance for Grade 12 learners. This mentoring strategy seeks to emancipate teachers and learners through collaborative means that emphasise social justice and inclusion, especially of the disadvantaged members of the society.

3.6.4 PAR seen as reflective

Interrogating PAR from the reflective perspective requires the researcher to engage with the co-researchers as collaborators informing them of project design, proposed methods, how they should facilitate some of the project activities, and how they

could review and evaluate the process as a whole (Mackenzie, Tan & Baldwin, 2012). I, the researcher, was not all-important in the research process but has worked in partnership with the co-researchers from the beginning of the project until the end. Through the use of PAR, from a reflective aspect, there has been a deliberate process through which people have sought to transform their practices into a spiral of cycles of reflection and action that has been critical and self-critical. PAR is a social process that has deliberately been designed to help groups of people transform their world in order to learn more about the nature of recursive relationships (Kemmis & McTaggart, 2007). In response to this, in developing a monitoring strategy, the team worked together collaboratively from the beginning of the research project until the finalisation of the strategy. In this regard, the team reflected on the research problem, objectives and generated solutions that helped solving the problem and achieving the objectives of the research. This became important in the sense that learners, teachers and various stakeholders had equal status and worked together through a shared vision, which was to improve Accounting at Grade 12 level.

3.6.5 PAR seen as practical and collaborative

From a practical and collaborative perspective, PAR, as shown by Hughes (2003), came up with the capacity of the community to solve self-identified problems. Both the interior and the exterior knowledge of the researcher will be on the basis of solving the research problem that would have triggered the research. To achieve the above, Levin and Greenwood (2011:29) and Mertens (2010:250) maintain that peaceful interaction between the participants who come from differing backgrounds or schools is needed for the enhancement of academic performance. This implies that PAR ensures social justice, which is essential for people who view events in the lances of CER. The strategy for mentoring came with practical and collaborative ways in which Accounting at Grade 12 level could be improved through teamwork.

Moreover, PAR is seen as practical and collaborative; it allows each co-researcher to analyse his or her communication practices, production and social organisation. It also tries to discover how to improve the interfaces by changing their constitution by decreasing the experiences of the participants (and their consequences in the long

term), which are considered to be irrational, unproductive (or inefficient), unfair or unsatisfactory (alienating) (Kemmis & McTaggart, 2007:282). The issue here is that a successful strategy should not remain theoretical and abstract, but should also address and give practical solutions to enhance Accounting. While the practical solutions are paramount, it should be done in a collaborative manner as the Mangaung cluster. Through this, the team and other future users of the strategy will have ownership of the vision and strategy and, consequently, Accounting will be improved.

3.7 POWER RELATIONS IN PAR

Power relations are very important in the CER and PAR approaches. Through the use of PAR, power is not fixed but negotiated among the researcher and the co-researchers. This is transformative paradigm research; thus, the powers of the researchers are reduced while the co-researchers are elevated, where they become partners with the researchers of voluntary and community organisations. This is because, as shown by Kach and Kralik (2006:12), PAR is reflected as a democratic, unbiased, non-oppressive and life-enriching qualitative investigation that continues to be different from other qualitative methodologies. The fact that power relations are approached from the democratic angle makes the whole process acceptable and user-friendly. The co-researchers are positioned to participate meaningfully, knowing that they matter in the research process. De Vos *et al.* (2005:301) confirm that through the negotiated power relations, people feel supported and empowered in a group situation where they are surrounded by others and have more opportunities to share experiences and feelings in the presence of people of the same identity.

The egalitarian approach to power relations in PAR opens a communicative space by creating an environment that is conducive to engaging participants in open communication and voicing their views in the process of decision making (Dworski-Riggs & Langhout, 2010:216). The conducive milieu is critical to ensure that the co-researchers communicate their ideas meaningfully. Their views have been viewed as valid and relevant to contribute a mentoring strategy that has sought to enhance Accounting at Grade 12 level. In response to the power relations, emphasis was placed on the need for the members to build trust and respect towards one another

as well as the other co-researchers with which the team would be engaging (*cf.* Levin & Greenwood, 2011:29; Mertens, 2010:250) since they would be coming from different backgrounds. In this regard, De Vos *et al.* (2005:299) substantiate that the researcher creates a tolerant environment in a PAR study by encouraging the participants to share perceptions, points of view, experiences, wishes and concerns without co-researchers being obliged to reach a consensus.

Furthermore, PAR provides a solution to power imbalances and transforming systems and institutions to produce a well-balanced economy made of fair opportunity and access to resources, fair procedures and recognition or respect. It responds to a reality that circumstances of injustice are not natural but are formed and so, can be confronted (Peet, 2017). In short, I conclude that power relations in PAR are egalitarian and are negotiated. The co-researchers and I have had equal power, and this is important because according to CER and PAR, the co-researchers have had sustainable solutions to formulate a strategy that would enhance Accounting at Grade 12 level.

The following diagram depicts the essence of PAR.

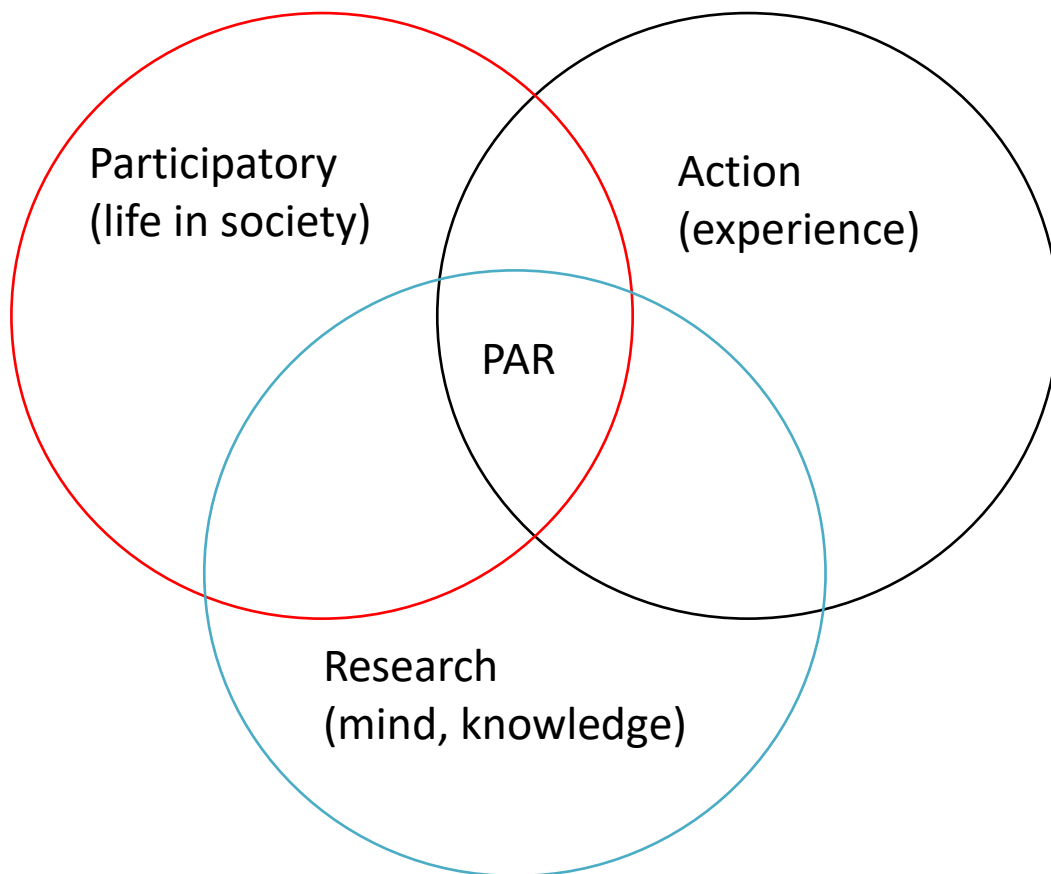


Figure 3.1: The essence of PAR

3.7.1 Selection of the co-researchers

I sampled the co-researchers after a pilot study. The credentials of the co-researchers were highlighted. A brief background of the co-researchers was given to brief on the role each co-researcher played in the study. This was done with the aid of the research coordinator who was invited by the researcher.

Non-probability sampling was used as a strategy to select the sample. The elements that made up the sample were selected by non-random methods. I noted that this type of sampling was less likely to produce representative samples than probability sampling. Even though this is true, I used non-probability samples because they were affordable and cost-effective. I used purposive sampling to select the co-researchers. The co-researchers in this study were three Grade 12 Accounting teachers, two Grade 10 and 11 teachers per grade and two Grade 9 all in all it was 11 teachers, who are part of a school project of the University of the Free State, two

Grade 12 Accounting classes from selected schools and one Accounting learning facilitator from the FSDoBE in the Motheo District. These co-researchers were selected based on their experience as Accounting teachers and they were considered as rich sources of data, which is one of the requirements of gathering data in qualitative forms of research. Both the co-researchers and I collaborated to generate knowledge on the identified problem and devise action plans for changing the teaching and learning methodology of Accounting through mentoring. I invited teachers from three schools to be part of the team meant to develop a strategy of mentoring to enhance the teaching of Accounting. The teachers who responded to the advertisement were briefed on the task. This was to ensure that the team acquired a shared vision so that they would remain focused. In line with ethical considerations, I requested the co-researchers to sign letters of consent.

The selected co-researchers had the relevant knowledge on the research problem for they had teaching experience. Their knowledge provided the key to the research problem. In the research process, the co-researchers were not dormant participants in the study. They were also empowered through learning the research skills, something that would play a catalytic role towards raising consciousness. They were able to solve the self-identified problems within their communities. This study also made use of focus groups because they have specific characteristics that were helpful in solving the research problem or subject.

The co-researchers who teach Accounting have been chosen because, as shown by Marshall and Rossman (2011:140), they are involved in the social world chosen, permitting them to hear, see and begin to experience reality as participants do.

I held a meeting with the co-researchers during which problems in the teaching or learning of Accounting were discussed. At the meeting, the co-researchers were encouraged to work together as equal partners in the group and emphasis was given to the fact that the contribution of each of them would be of great value. They were also informed that they should see me as a partner to improve the situation and not as an expert who gives answers to problems. Babbie and Mouton (2005:188) argue that, regardless of the way in which a project is launched, the success thereof depends on the joint commitment and responsibility of the participants. Indeed, all of the participants who run the project should be open to multiple perspectives, while

being committed to a shared vision. The researcher must be willing to change his or her preconceptions about the objectives, means, methods and actions, while negotiating the balance between knowledge rather than imposing it, and integrating the knowledge of the co-researchers.

3.7.2 Sharing the common vision with the team

A meeting was arranged with the Accounting teachers to form a partnership to collectively address the problem identified. This meeting was a very important opportunity to understand the problem from the teachers' view as a collective group. The aim of the meeting was to inquire from the teachers if they would like to work as co-researchers with me in this project. I also told the teachers that the research aims was to change their teaching and learning strategies through mentoring. The second matter was to introduce PAR to the teachers as the methodology for this study. One of the university researchers who had worked with PAR on several occasions and in his own studies was invited to address the issue of PAR on that occasion.

A consent form was used to invite the teachers to participate voluntarily in the study. The letters were sent to the schools where those teachers were employed, asking permission to use their schools and to allow the teachers to attend the cluster meetings involving the study. Permission was sought from the Free State Department of Education (FSDoE) to conduct the study in the identified schools.

The sampled teachers had experience in teaching Accounting as a school subject. I believed they were in a good position to share ideas on how to actively engage learners in class and involve mentorship. One of the three sampled Grade 12 teachers was a marker who had marked Grade 12 Accounting examinations for several consecutive years. The whole team agreed that from his marking experience, he would share with the group the learners' performance in questions that required the application of Accounting concepts at Grade 12 level and the terminologies of company concepts and the analysis and interpretation of financial statements. The role of the teachers was to identify the concepts that they felt learners found difficult to comprehend when taught through the lecture method. They also designed classroom activities which would make the teaching of these concepts more practical and provide the learners with an opportunity to learn in a guided and

controlled classroom environment, where they would be divided according to their performance levels so that the learners who struggled would be given more attention by patient teachers. Average learners were to be taught by teachers who were not fast or slow, and high-performing learners were to be taught by fast teachers. The research methodology that was adopted to conduct this study is PAR. Most of the co-researchers were not familiar with it, so a university-based academic researcher with experience in the use of PAR as a research methodology was included in the team on a consultancy basis.

The team consisted of me, as the main researcher, eleven teachers from the participating schools and one university academic researcher. The aim was to tap into the knowledge and experience of different role players to work collaboratively toward solutions to the problem. Hooley (2005:70) claims that research conducted in isolation will lack the stimulation of immediate feedback and the contestation of differing perspectives. Equally, research that is carried out by a group of democrats, especially with the inclusion of an outsider, will be most likely to build creative resolutions to the task at hand.

3.7.3 The research coordinator

The research coordinator is the Accounting mentor at the University of the Free State. The mentors' responsibilities or core duties are to provide the mentees with content knowledge towards the subject Accounting and pedagogical skills where the need arises, and offer constant support to the mentees in order for them not to lose hope or get discouraged. One of the mentors' core duties is to make class observations that will help the mentees through the post-observation discussion that will be held. Participating in this process helps in building the teachers' (mentees') professional practice to improve teaching and learning in the classroom, which will eventually improve the learners' academic performance in Accounting. These and other duties are carried out to ensure that effective and quality teaching and learning take place in the school. The research coordinator assumed the role of organising the team and acquainting the team members with the concepts of CER, PAR, the free attitude interview and CDA. The research coordinator also assisted with initiating the research, coordinating the research together with the team as they

participate in meetings, generating, decoding and analysing the data, and engaging other co-researchers.

3.7.4 Teachers

Two teachers who are heads of departments (HoDs), both teaching Accounting at Grade 12 level, were members of the coordinating team. The HoD of one school did not want to participate in the research, so I allowed him to do so as they were not obliged to participate, according to the ethics of research. From his school, only the EMS teachers were willing to take part in the research project. The HoD positions in the school structure benefited the study significantly since they were able to oversee the execution of activities of the study and report on the impact of mentoring strategy in the reflection sessions. They also played a major role in seeing to it that their teachers attended the research meetings as scheduled or agreed upon. Also, their participation in the promotional committees brought light to the research project on how promotions are being conducted in schools. These were teachers in Grade 12 teaching Accounting at various grades, such as 10 and 11 at the Further Education and Training level and teaching EMS Grade 8 to 9. All teachers have qualified in the subject Accounting apart from two from one school who had no Accounting background at all. The other teachers had five years or more teaching experience in Accounting and EMS, except for one who was teaching it for the first time.

3.7.5 Description of the population

The study was conducted in South Africa. Among the nine provinces, Western Cape, Eastern Cape, Northern Cape, North West, Free State, KwaZulu-Natal, Gauteng, Limpopo and Mpumalanga, the Free State was chosen to be the demarcation of the study. It comprises five educational districts, namely Thabo-Mofutsanyane, Motheo, Xhariep, Lejweleputsoa and Fezile-Dabi. The Motheo District was chosen as the research site for the project. In the district, there are 78 secondary schools, of which only three in Bloemfontein in the Mangaung region were selected for the research.

3.7.6 Description of the schools that participated in the research

There were three schools that participated in the research. They were chosen randomly, according to the way they are geographically situated. Furthermore, nine teachers from these schools showed interest in the problem faced by Accounting performance in general. Three teachers were selected from each school. The names of the schools are not mentioned for ethical purposes. The schools selected were in the Mangaung region in Bloemfontein.

3.7.7 Methods of generating data

McDonald (2012) claims that there are many methods of data gathering that have been used in PAR. So, in this study; I did not rely on only one method of data generation. Every situation was regarded as unique, so there was collaboration to establish appropriate methods of data gathering. The methods that were used were discussions, observations and workshops with the co-researchers.

3.8 STEPS OF GENERATING DATA

The research followed chronological steps (including discussions, observations and workshops) in gathering data, as described below.

3.8.1 Introduction to the study

The first phase of the study was the planning for change cycle. This was done at a workshop where I was teaching. The mentor started informal one-on-one discussions with the Grade 12 teachers in the three selected high schools to get their general views on teaching Accounting as a subject. The informal discussions included the problems in teaching or learning the subject and the teaching methods applied in class which would necessitate the mentoring programme. The introduction session was also the scheduling phase, where the team agreed on the meeting times and dates. The team agreed that it would meet once every two weeks. Twenty workshops were held from the beginning to the completion of the study.

3.8.2 The need for a mentoring strategy in Accounting

The team discussed the challenges of Accounting that justify the need for a mentoring strategy in the teaching of Accounting. This was held at one of the selected schools with all of the selected co-researchers of the research.

Teachers act as figureheads in class, transmitting knowledge and relying on the chalk-and-talk method, while learners are expected to absorb that knowledge passively. Kelly (2005) opposed the teaching approach by asserting that the teacher should not enter a classroom as if he or she knows everything. I intended to find out if learner passivity encountered in class through observations, which is also depicted in the literature on mentoring Accounting education, could be a concern to some teachers (mentees). Most of the teachers I met mentioned that with the teacher-centred approach, that is normally the order of the day in their teaching; because of time constraints, learners tend to just memorise without clearly understanding and fail to apply their knowledge when asked questions. Hence, they felt that mentoring would be appropriate as they would be helped with different pedagogical strategies and the use of motivational sessions to energise the learners.

3.8.3 Components or solutions to Accounting problems

It dawned from my individual meetings with the Grade 12 Accounting teachers that if we could form a cluster of Accounting teachers in the neighbourhood of Mangaung, we might be able to learn from one another, share ideas and, hopefully, improve the situation. The teachers also suggested that we involve the Grade 12 learners during the implementation strategy as a possible first step in encouraging their active involvement with the subject. It was also suggested that the management mentor could come and motivate the learners so that they could see themselves as having the potential of achieving better results and being better citizens. Hooley (2005:70) suggests that one of the steps for incorporating the features of the production of knowledge and criticism of the social sciences is the implementation of a participatory research team involving a small group of specialists with similar interests who are willing to become involved in a systematic investigation to a question about a time scope.

3.8.4 Second meeting: Components of the strategy

The second meeting with all the selected co-researchers of the research was the continuation of the planning cycle at which the first and second objectives were discussed in detail. The meeting was held at one of the schools sampled. The planning involved further deliberation on the problem and the desired change. The team highlighted the components of mentoring as an intervention management strategy to enhance the academic performance of Grade 12 Accounting learners: what needed to be done, who should be involved, the allocation of responsibilities, where the activities were going to take place, timelines for each activity and the resources needed. Pain, Whitman and Milledge (2011:4) hinted that such plans might change as the research unfolds. New ideas, sources of data and people whose opinions might be involved in the research processes. At the same time, some plans might turn out not to be possible and priorities might change.

3.9 CRITICAL DISCOURSE ANALYSIS

To analyse the data in this research, CDA was used because it investigates issues of power embedded in texts. Tracy and Martines (2011) postulate that CDA studies analyse the content and design of written texts or oral exchanges, levies on language, interaction and semiotic concepts, while dealing with the context in which the speech is produced. Henning (2004:117) argues that analysing the data for purposes of speech, the analyst should browse the data and search for relevant topics (through coding and categorising) on the premise that there are several meanings and that indices of these meanings must be found in the speech and the rules governing the linguistic behaviour of participants and how they make their livelihood. Rogers (2003:141) is of the view that CDA aims to contextualise discourse in the public domain, make links between texts and the contexts in which they emerge and provide awareness of the structure of social orders of discourses and how they interact with and position one another. By this, I noticed that in the use of CDA, the team looked at texts that were spoken, written or silent in order to deduce the hidden meaning thereof.

Moufahim (2007:88) states that, through the use of CDA, researchers come to understand and interpret socially produced meanings. Discourse analysis discovers

the relationship between texts, discourse and context, promoting understanding through the analysis of the historical and social context, how meanings are created and how the broader reality is assembled and experienced by people. Blommaert and Bulcaen (2000:449) acknowledge that CDA recommends interventionism and that analysis of the social dimensions of language use should have effects in society, for example, empowering the powerless, giving voice to the voiceless and mobilising people to address social injustices. In order to further the reader's understanding of CDA, I begin by focusing on the origin of CDA.

3.9.1 Origin of CDA

CDA originated through the writings of European linguists during the late 1980s. The most prominent scholars of this concept are Norman Fairclough, Ruth Wodak and Teun van Dijk (Given, 2008:139). It emerged in the 1990s, following a small conference in Amsterdam, in January 1991. By chance and with the support of the University of Amsterdam, Norman Fairclough, Teun van Dijk, Gunther Kress, Theo van Leeuwen and Ruth Wodak spent two days together and had the opportunity to discuss theories and analytical methods of speech, and specifically of CDA (Wodak, 2001).

Other scholars are of the view that CDA is a political business in the additional and crucial sense that is motivated by a political agenda special - no conformist, Marxist, anti-elitist, anti-neoliberal. CDA seeks not only to understand the world, but it transmutes (Lomax, 2004:140). In fact, is a type of discourse that requires the concern between the language used and social context, which may include gender, ethnicity, cultural difference, ideology and identity (Shopen, 2013:221). In short, CDA is traced from the works of Van Dijk and Fairclough, among many other theorists who attended the symposium at the University of Amsterdam. In another view, CDA is traced back to the works of Marx, one of the founders of the conflict theory. In the next section, I focus on defining CDA.

3.9.2 Definition of CDA

In defining, CDA, Van Dijk (2001:352) argues that CDA is a type of discourse analytical research that focuses on issues of abuse, dominance and inequality that are enacted, reproduced and resisted by text and talk in the social and political environment. To do this, CDA focuses on social issues, including the role of speech in the production and reproduction of the abuse of power or domination. This is possible through a thorough description, explanation and critique of the textual strategies in text and also in discourse (Rahimi & Riasati, 2011:108). This analysis is relevant in the sense that it can help people to find sustainable solutions to the problem of Accounting.

In analysing the data using CDA, I used three approaches, which are textual analysis, at discursive level and at social practice level. These approaches are discussed next.

3.9.2.1 Analysis at textual level

The first level of analysis is textual. Ruiz (2009:4) reveals that usually the first step in the text analysis is to translate the speech into text form. This translation of the non-text speech to a textual form represents the first phase of textual analysis and involves painstaking criteria and procedures. Janks (1997:1) states that texts are instantiations of socially regulated speech and reception, and reproduction processes are socially limited. With the same order of ideas, Wodak and Meyer (2008:10) agree that texts are often sites of struggle that show traces of different discourses and ideologies claiming and struggling for dominance.

Ruiz (2009:5) declares that the objective of textual analysis is not to provide a reduced version of the speech, but should be considered as a process by which information is enlarged and multiplied instead of reduced. In addition, in the analysis level established by Nasir and Xiaoyong (2013:9), text is a field that is used to analyse written and spoken texts to explore the sources of discursive power, domination, inequality and prejudices.

At this level, I look at texts in order to see the feelings and hidden meanings behind people's words.

The next level of analysis, the discursive level, is discussed below.

3.9.2.2 Analysis at discursive level

Another level of analysis through CDA is discursive. By analysing data in this way, the researcher looks at situations, objects of knowledge and social identities and the relationships among people and groups of people. This is important because it helps to maintain and replicate the status quo in the sense that it contributes to its transformation and social identities (Fairclough & Wodak, 1997:258; Jorgensen & Phillips, 2002:81)

Analysis at the discursive level seeks to maintain and reproduce within the social, political and historical context in specific (Van Dijk, 1998:22). Fairclough and Wodak (1997:258) mention that discursive practices may have major ideological effects – “that is, they can help produce and reproduce unequal power relations between (for instance) social classes, women and men, and ethnic or cultural majorities and minorities through the ways in which they represent things and position people”.

In the short analysis at this level, I look at issues that seek to maintain, reproduce and sustain social inequality. The intention is to expose them and challenge them towards a collaborative mentoring strategy that enhances Accounting.

From analysing at discursive level, I move to the social practice level of CDA.

3.9.2.3 Analysis at social practice level

Social practice often involves technologies of exclusion and inclusion in society (Fairclough, 2003:23). On the same note, Blommaert and Bulcaen (2000:449) aver that discourse as “social practice is the ideological effects and hegemonic processes in which discourse is a feature”. Language underpinning social practice involves a “dialectical relationship between discursive special situations, or institutions and social structures that frame it” (Fairclough & Wodak, 1997:258). As revealed by Rogers (2011:28), critical discourse analysts believe that the language being used is always an integral part of and partly constitutive of specific social practices that always have an impact on intrinsically political matters, such as status, solidarity, the

distribution of social goods and power. Social practitioners are too determined by social structure to contribute in stabilising and changing the structures simultaneously (Wodak & Meyer, 2008:7). Through the analysis, I look at the issues that promote the inclusion and exclusion of information from the participants. The intention is to expose and challenge the negative and to favour the positive.

3.10 ETHICAL CONSIDERATIONS

The conditions for conducting the research, as stipulated by the FSDoE (see Appendix A), and the ethical clearance committee form from the University of the Free State (Appendix B) were thoroughly discussed with the team members. I reminded the team members of the conditions for their participation in the study, including their right to either give or not give consent. In relation to this, the co-researchers were informed of the purpose of the research with the desired outcomes thereof, so they would be able to decide to participate or not, without any threat or harm. I also explained to them their right to withdraw from the research without fear of being persecuted. The team members gave their free and informed consent and expressed eagerness to participate in the study. Kumar (2011:244) stresses the fact that consent is voluntary and without pressure of any kind. Even though some of them did not turn up for other meetings after that, I had to accept that as participation in the research was voluntary and they were not under duress. Only those people who showed interest in the cluster participated as co-researchers.

Before commencing with the proposed study, I received permission from the relevant authorities, such as the FSDoE and the principals of the researched schools, and from the co-researchers. Written consent was obtained from the FSDoE. The written consent was also given to the principals of Schools X, Y and Z (see Appendix 2) and feedback was received from them. Emphasis was placed on the matter of respecting people's privacy and anonymity. In general, researchers should consider the good or evil of their actions regarding the people whose lives they are studying. Thus, I considered who would benefit from the study and who might lose, what I would do if I observed harmful behaviour and whether the study might harm the co-researchers in any way. I assured the co-researchers that their names would be kept anonymous.

Researchers should respect professional standards of conduct, clarify their status, roles and expectations, take responsibility for their behaviour and avoid conflict of interest that could lead to exploitation or harm. This was the establishment of trust between the co-researchers and me. I put the security and well-being of the co-researchers above the completion of the study. I observed the principle of ensuring that the co-researchers were aware that they could withdraw from the study at any given time if they wanted to.

Furthermore, confidentiality was essential. According to Kumar (2011:246), it would be unethical and negligent not to protect the privacy and anonymity of participants from which the information is collected. I preserved the identity of the co-researchers and saved their responses from public disclosure. In support of this, Mertens (2005:33) declares that research aims to obtain good results, where there is a deliberate attempt to minimise or avoid unnecessary risks, bad or evil. I offered the co-researchers the assurance that confidentiality would always be respected and that in no case they would be identified or identifiable. Pseudonyms have been used throughout the study. The co-researchers were each assigned an identification number that was used throughout the study and no identifying information had been recorded in the written report or computer files.

I explained the objectives of the study verbally and assured the co-researchers that any information obtained during the cluster meetings would remain confidential. All of the results presented were, in fact, real and recorded in the minutes of these meetings. The experiences and perceptions of all of the co-researchers were depicted as provided in group meetings. No false information or charges had been included in the final report. Ethically, it was important that I changed the nature of my research rather than expose my co-researchers to the slightest possibility of physical or emotional harm.

Ethical issues could arise at any time during the study, however scrupulous the planning might have been, so it was important that potential ethical issues were identified in order to prevent them from occurring as much as possible before, during and after the study.

3.11 CONCLUSION

This chapter focused on the approach, PAR, by which the data for the study were generated. I discussed various facets of PAR, such as its origin, PAR as participatory evaluation, emancipation and being reflective and collaborative. I showed how the data had been analysed through CDA. I also profiled the co-researchers and gave a description of the research site and school. The generated data are analysed in the following chapter using analysis at the textual level, discursive level and social practice level.

CHAPTER 4 : ANALYSIS, INTERPRETATION AND PRESENTATION OF DATA AND DISCUSSION OF FINDINGS

4.1 INTRODUCTION

This chapter analyses and processes the data generated using PAR. The data in this chapter are analysed by using CDA, focusing on three aspects, namely the textual, discursive and social practice levels. The analysed data are organised according to the objectives of the study to ensure that the data meet the objectives of the study. Before commencing with the chapter, I revisit the purpose and objectives of the study to keep the reader focused.

4.2 AIM AND THE OBJECTIVES OF THE STUDY REVISITED

The major question the research aimed to answer was:

How can mentoring as an intervention management strategy improve the academic success of Grade 12 Accounting in selected Free State schools?

The aim of the study was to develop a mentoring strategy that enhances performance of Grade 12 learners in Accounting. To achieve this aim, the study was underpinned by the following objectives:

- to identify how mentoring as an intervention management strategy can improve the academic success of Grade 12 Accounting in selected Free State schools;
- to apply mentoring as an intervention management strategy to enhance the academic success of Grade 12 Accounting learners in selected Free State schools;
- to create positive conditions in selected Free State schools for mentoring as an intervention management strategy to improve the academic success of Grade 12 Accounting; and
- to identify possible risk factors that hinder mentoring as an intervention management strategy to improve the academic success of Grade 12 Accounting in selected Free State schools.

- to formulate the indicators of success and lack thereof with regard to mentoring as a strategy to improve the academic success of Grade 12 learners in Accounting.

4.3 THE NEED FOR A MENTORING STRATEGY TO IMPROVE GRADE 12 LEARNERS' PERFORMANCE IN ACCOUNTING

This section covers the challenges that necessitated the need for a mentoring strategy for Grade 12 Accounting learners.

4.3.1 Problematic Accounting concepts

Questions 1, 2 and 3: What are the problematic issues in the teaching of Grade 12 Accounting in your school? How can these issues be resolved? Is mentoring necessary in the teaching of Grade 12 Accounting?

The teaching and learning of Accounting nowadays face certain challenges. The reason for this, among many others, is that after school, learners will work at companies that use sophisticated technologies (Harbison, 2017: online). To address challenges at the workplace curriculum, planners have been compelled to infuse problematic issues into the mainstream curriculum, resulting in the subject having complicated concepts. As the team was discussing the challenges that have necessitated the need for a mentoring strategy, Khotso, Vee and Thabo had the following to say:

Khotso: A mentoring strategy is needed because there are some educators with difficulties in some components and, as such, they hardly convey it to the learners.

Vee: I do agree with Khotso on the need for mentoring because there are some challenging topics like the 'companies', which make learners perform badly; hence, a mentoring strategy is needed to ensure that learners perform better.

Thabo: Yes, a mentoring strategy is needed, given that some of the teachers are not trained in teaching Accounting; yet they teach

Accounting. A mentoring strategy will go a long way to help such teachers.

Analysing the words of Khotso and Vee at the textual level shows that, in general, some teachers are experiencing challenges regarding the teaching of Accounting concepts. It is noted in the conversation among the co-researchers that topics such as 'companies' are problematic to both the teachers and the learners. As a result, there is, in general, poor performance in relation to the concepts, as seen by the final examination report.

Thabo held the same view and brought the need for mentoring to the fore from another angle. He argued that the lack of training of some teachers in Accounting was the reason for teachers having problems with certain concepts and consequently causing learners to perform poorly in Accounting. Looking further at the comments of the co-researchers, particularly the words of Thabo and Khotso at social practice level, it is indicated that a lack of adequate knowledge of Accounting acts as a way of excluding learners from performing well in Accounting. In other words, the problematic concepts in Accounting will remain a perennial problem in Accounting as long as teachers are incapacitated in some of the Accounting concepts.

From the above discussions, there are reflections that Accounting teachers all over the country are struggling to teach Accounting because of the changes in the curriculum and the fact that there are too many changes and they come with new concepts. These new concepts can be understood better when teachers are called for retraining or mentoring. CAPS has its changes and NCS has changes of its own, which means that these changes lead to confusion. It is disturbing that teachers are silent about these concerns that are affecting the education system.

The logic here is that if teachers, as the reservoirs of Accounting knowledge, are finding it difficult to comprehend Accounting content, then learners will find the topics difficult as well. So, in the spirit of CER emphasising the need for collaboration to address the problem, the co-researchers agreed that a mentoring strategy was indispensable to redress the challenges of Accounting problems.

4.3.2 A lack of frequent visits by subject advisors

Question 4: Are subject advisors assisting you enough in the mentoring processes involved in teaching Grade 12 Accounting?

Subject advisors are, in general, overwhelmed by the number of schools that they have to monitor and advise in Accounting. This leads to advisors attending schools only once per term or when it is possible. From the literature perspective, the problem is confirmed by Hamilton (2003:111), who notes that a one-day visit session to school is inadequate to sustain the effectiveness of the school or mentoring programme. Commenting on the lack of frequent visits by the subject advisors, Lebina and Vee noted the following:

Lebina: Some of us are not performing well in Accounting due to the fact that the subject advisors that we look up [to] for guidance are not constantly coming to schools to check on our progress and challenges.

Vee: The issue of subject advisors is problematic in the sense that they hardly come to schools. This implies that educators will go for a long time without guidance, which reduces performance of educators and, consequently, for the learners.

Lebina and Vee, from the textual level analysis, indicated that the poor Accounting performance was partly due to limited visits by the subject advisors to address the subject concerns. The words of the two co-researchers suggest that they have confidence in the work of the subject advisors; however, they are being let down by the subject advisors' limited visits to the schools. Analysing the words of Lebina at the discursive level, the limited visits by the subject advisors act to reproduce continual failure or poor performance in Accounting. In other words, as long the subject advisors are not visiting the schools regularly, poor performance in Accounting will occur in schools. Furthermore, in the words of Vee at the social practice level, the limited visits of the subject advisors act as a technology of exclusion for learners and teachers to perform well in Accounting. It is necessary that subject advisors work together with learners and teachers through frequent visits to assess and address the challenges in Accounting that schools face. This also calls for the DoE to increase the number of subject advisors, so they can visit the schools more frequently. Since this may take time to be addressed, it is important that

teachers embrace a mentoring strategy where they can help one another in the absence of subject advisors.

4.3.3 Poor performance among learners in Accounting

Question 5: In general, how are the learners responding to mentoring when it comes to the teaching of Accounting?

Another challenge that has necessitated the need for a mentoring strategy among the Grade 12 learners in Accounting is poor learners' performance in Accounting. This is confirmed by the literature, where Dandago and Shaari (2013:210) argue that the difficulties encountered by the Accounting learners in secondary schools are two-fold: teaching, on the one hand, and learning on the other. The performance of learners in the Secondary Senior Certificate Accounting examination has not been encouraging. Learners are, in general, deficient in numerate subjects such as Accounting and Mathematics (Dandago & Shaari, 2013:210). The co-researchers discussed this challenge and Mpo and Tshidi had the following to say:

Mpo: Generally, many learners are not performing well in some of the concepts in Accounting; thus perhaps the mentoring strategy can help towards improving performance.

Tshidi: The fact that I am not trained in Accounting, I have seen it contributing negatively to my learners' performance as some lose interest while I'm teaching (*covering her face with one hand and shaking her head*) and start reading magazines or talking to each other; hence why there is [sic] need for a strategy to help my learners.

At the textual level, Mpo and Tshidi agreed that there was a challenge with regard to Accounting, which was poor performance among the learners. In light of this, it is always the desire of progressive teachers to ensure that learners perform well in Accounting or any other subject. The goal of effective teaching is to ensure that all learners can perform well through the schooling process. Mpo, unlike Tshidi, did not disclose the reason for poor performance in Accounting. Tshidi took the blame for the poor performance in Accounting onto herself. Despite different points of departure, Mpo and Tshidi agreed that a mentoring strategy is one of the many necessary ways to ensure that learners perform well in Accounting. At the discursive

level, the words uttered by Tshidi indicate that there is power beyond the allocation of a subject to teach. This power resides in the principal, who does not mind allocating subjects to teachers which they are not comfortable with to teach. As a result, learners being taught by teachers who have not been trained or are not comfortable with the concepts, indicates, at the social practice level, that they are excluded from the benefits that are associated with good performance in Accounting. This implies that the affected learners will remain disadvantaged. To mitigate this challenge, the study proposes a mentoring strategy that will bridge or supplement the few visits of the subject advisors. The mentoring strategy will ensure teamwork among teachers by assisting struggling learners and teachers in Accounting.

4.3.4 A shortage of resources

Questions 6 and 7: What do you think are the causes of poor performance among Accounting learners in your school? Which resources is critically in short supply?

The shortage of resources is a challenge that has affected the pass rate for Accounting. Teachers and learners alike have given the lack of resources as one of the reasons for the poor performance in Accounting in many schools. From the literature perspective, the resources in relation to Accounting include a room equipped with material and equipment, such as ledger sheets, a long-span chalkboard ruled in book form, examples of source documents used for financial transactions, bank notes in sample in various denominations to buy and sell, and adding and registration machines (Emenike, 2014:212). When these resources are lacking, the Accounting performance of the learners is arguably compromised. This is supported by Kimani, Kara and Njagi (2013:4), who elude that insufficiency of educational resources, such as textbooks, chalkboard and exercise books, accounts to academic underperformance, which contributes to the studying of subjects such as Accounting seeming to be immaterial to the learners (Karue & Amukowa, 2013:92).

In the co-researchers' discussion on the impact of the lack of resources on performance in Accounting, Thabo and Vee made the following comments:

Thabo: As long as the issue of resources such as textbooks and writing books (ledgers, cash-books and journals), even calculators, are not attended to as a matter of urgency, there is [a] likelihood that learners will not perform to the best of their ability.

Vee: Resources, such as textbooks, are so scarce in my school; as a result, I have to rely on [the] lecture method to accommodate my large number of learners and to be honest, this is hectic and problematic.

Thabo and Vee, from the textual level analysis, pointed out the issue of the lack of textbooks and other educational materials as contributors to poor performance in the teaching and learning of Accounting in schools. While it may be true that a lack of adequate material contributes to poor performance, it does not explain the poor performance among learners that have sufficient learning materials at their disposal. Analysing the words of Thabo from a discursive level, the lack of educational material in the study of Accounting produces and reproduces poor performance among learners, which, if not addressed, will continue. According to Molise and Hlalele (2014:1008), educational resources are not always available at all times and if they are, are not appropriate for self-study. This implies that effectiveness and efficiency in the use of textbooks are compromised for the disadvantaged, especially for those learners who come from poor and rural learning milieus.

The words of Vee, at the social practice level, indicate that the lack of resources acts as a means for the social exclusion of learners, to the extent that teachers revert to the use of the lecture method to address the challenge. The problem of resource allocation is critical and has to be addressed adequately and fairly among all learners. I argue this way, informed by the lens of this study, CER, which champions equality of the distribution of resources among all learners, despite their race and historical or geographical location.

The challenge of a shortage of learning material is not limited to South Africa only. Reche, Bundi, Riungu and Mbungua (2012:129) in Kenya affirm that the inadequacy and lack of educational learning materials affect the success of teachers' lessons. Wadesango (2011:267) reveals that in Zimbabwe, some teachers complain severely about non-participation in decision making regarding the allocation of school resources, the selection of learning materials, curriculum preference, procuring textbooks and the teaching load distribution at departmental level.

4.3.5 A lack of qualified teachers in Accounting

Question 8: You talked about a lack of qualified teachers. What do you suggest should be done under such circumstances?

Another challenge associated with the poor performance in Accounting, necessitating the need for a mentoring strategy to mitigate the challenges in Accounting. The need for qualified teachers is necessitated by the need for teachers' responsibilities in ensuring that learners perform well in Accounting (Emenike, 2012:223). If they are taught by qualified teachers, learners who study Accounting would be fitted with an understanding and the ability to analyse and present business data to acquire useful information for business decisions (Curriculum Development Council, 2007). Dreyer (1998:111) points out that if a country neglects the standard of how they train their teachers, it will eventually influence the standard of their education negatively. In the co-researchers' discussion, Mpo and Vusi noted the following:

Mpo: In this school, there are three people who do not know Accounting but [are] teaching it. The principal said he did not know where to get Accounting educators as most people have majored in Business Studies and Economics; very few have done Economics and Accounting.

Vusi: This is the challenge which must be addressed as a matter of urgency. Educators are finding it difficult to articulate some of the Accounting concepts because they are not trained in them and that frustrates them a lot; hence, [that is] why mentoring is necessary.

The words from Mpo indicate that poor performance in Accounting is due to the fact that some of the Accounting teachers have not been trained to teach Accounting. Vusi voiced the same sentiments that learners perform poorly due to teacher incapacitation in dealing with Accounting. From the sentiments by Mpo, analysed at the discursive level, it is deduced that principals possess the power or authority to appoint teachers to teach subjects that they have not been trained for. This means that the principal is satisfied with learners being taught by a teacher who is not fully equipped to teach the learners Accounting. As a result, as stipulated by Marton and Ramsden (1988), teachers are sometimes unqualified and struggle to understand

what the learners are designed to learn, how they perceive the learning task or how they approach learning.

It is of the utmost necessity that principals and HoDs understand the challenges faced by learners in Accounting and how that can best be addressed by competent teachers with comprehensive knowledge on the subject matter (Emenike, 2014:211). The problem of the lack of qualified teachers is also shown by Schwartz (2006:450), who eludes that curriculum writers, “with all good intentions, have compiled volumes of well-conceived educational action plans, choosing specific materials and activities for their pre-conceived target, curriculum receivers, students, only to find that the curriculum users, teachers, are not prepared for the innovations”.

4.3.6 Time constraints

Questions 9 and 10: Thabo, you raised the issue of time constraints. How does that issue come about in the mentoring process? Mpo, what do you think the school should do to solve time constraints in the teaching of Grade 12 Accounting?

Time constraints, which often arise because of overloaded classrooms, many concepts to cover and the slow pace by which learners acquire the subject matter, have contributed to the poor performance in Accounting. The literature also confirms the need for adequate time for teaching, eluding that the quality time spent by Accounting teachers to engage the Accounting learners in a classroom environment that is conducive to learning, with the right teaching and learning resources, is essential in eliciting desired results of the curriculum. Considering this, a mentoring strategy is required to ensure that teachers and learners creatively use the time at their disposal to maximise on the performance of learners. As the team was discussing this issue, Thabo, Vee and Mpo noted the following:

Thabo: One of the things that I have seen as a challenge in Accounting is that the time is so limited, yet the syllabus has a lot to cover; as a result, some of the topics are covered hurriedly.

Vee: I agree with Thabo that time is one of the factors that is contributing to poor performance; hence, this can be solved if we have a mentoring strategy that can help us use our time precisely with learners.

Mpo: Especially in the first term of Grade 12, where learners are taught the new terminologies in companies and then they have to do the practical or application of those terminologies in writing up the ledger accounts, income statement, notes to the balance-sheet, different notes to the cash flow statement and then to draw up the cash flow statement with information obtained from the notes. You find that to do all these, the time allocated during the week is not enough.

Thabo, Vee and Mpo, at the textual level, agreed that time was one of the problematic issues that affected the performance of Grade 12 learners in Accounting. Mpo advances the argument by indicating that there were various topics, such as 'balance sheet' and 'cash flow' that required time. While time may be a factor to reckon with, it does not only affect Accounting as a subject. Besides the comments made by the teachers, this does not take into account well-performing schools that use the same time for the teaching and learning of Accounting at Grade 12 level. As I interrogate the above, I notice that perhaps the challenge teachers are facing right now is the best usage of time in the contexts of various topics that must be covered. Considering this, a mentoring strategy is inevitable to ensure that teachers have the competence and time to deliver each topic to cover the entire curriculum sufficiently and successfully within the stipulated time (Kwarteng, 2013:8).

Analysing the words of Vee and Mpo at the social practice level, there is an indication that some of the learners are not performing well in Accounting due to the limited time allocated to the subject. As a result, time in this context acts as a technology of exclusion for performance among the learners. Taking their words further to the discursive level, it is also clear that inadequate time is a means of facilitating the production and reproduction of poor performance, since learners do not have adequate time to pursue all of the required topics in preparation for the examination. While time may be a challenge to performance in Accounting, I argue that a mentoring strategy can help teachers and learners to use the limited time available to perform well in Accounting.

4.4 COMPONENTS OF THE MENTORING STRATEGY FORENHANCING ACADEMIC SUCCESS IN ACCOUNTING AMONG GRADE 12 LEARNERS

Question 11: What should be done to the mentoring strategy to enhance academic success among Grade 12 learners?

This section addresses various components that can enhance the teaching and learning of Accounting among Grade 12 learners. The first element raised by the team is teamwork among the teachers.

4.4.1 Teamwork among teachers

In this context, the co-researchers raised the issue of teamwork among teachers which they advocated as essential for the success of the mentoring strategy. In the case of the Free State selected schools, the research discovered that this factor was affecting the strategy.

Lebo: For the strategy to be effective, it is important that educators network towards assisting each other towards achieving high performance in Accounting.

Vee: Teamwork in the mentoring strategy will assist, especially teachers who do not have formal training in Accounting.

Lebo and Vee, at the textual level analysis, indicated that a strategy could be effective if the teachers understood the value of teamwork in academia. Teamwork is an essential concept to ensure that teachers complement one another in areas of difficulties and, consequently, the yield in terms of an increase in learner performance will be evident. Vee also indicated that teamwork was essential in bridging the gap of the lack of knowledge, especially among teachers who have not received formal Accounting training but teach it. This implies that teaching needs a collaborative effort among various educational stakeholders to address challenges relating to poor performance of learners.

This is reinforced by Zuber-Skerritt (2002:148), who maintains that CER values collaboration, team spirit and systematic thinking. In the process of teamwork, teachers can express themselves and work towards improving the lives of the

learners. This is important, as shown by Waghid (2003:51-52), who maintains that through freedom of expression; one makes situations for self-reflective evaluation and depresses brainwashing and dominance to create emancipation in education.

Looking at the sentiments of Vee and Lebo at the level of social practice, teamwork acts as one of the technologies of inclusion. Through teamwork, teachers who are struggling are included and helped through collaboration. Having this understanding, it confirms the selection of the framework of the study, which values collaboration among various educational stakeholders. The framework maintains that everyone is important in the process of generating knowledge.

4.4.2 A mentoring programme for newly appointed teachers

During the discussion with the team, it was made clear that newly appointed teachers should go through a mentoring process. This does not, however, limit the concept of mentoring to only newly appointed teachers. All teachers in the teaching profession should be involved in mentoring processes. A mentoring programme is also essential to purposefully bring the mentee to a standard of acceptable professionalism (Portner, 2003:7).

The mentoring strategy is essential, as Fricket *al.* (2010:425) reveal that pre-service teachers are often ill-equipped to deal with the realities of classroom practice. While the team was discussing the issue of mentoring for newly appointed teachers, Tshidi and Lebo noted the following:

Tshidi: Once this strategy is in place, I think it is important that all teachers go through the mentoring process so that they can even assist the newly appointed teachers.

Lebo: Yes, good teachers learn best from their peers because they are free to ask where they have challenges without fear of being ridiculed by anyone, in order to become the best educators.

Lerato: I think even us educators who have been in the system for a long time; we need this mentoring strategy just like the new teachers because the Accounting concepts keep on changing time and again.

Vee: Yes, Lerato you are right like now that we have moved from the 'shares which are issued at par value and the share premium 'to the 'buying back of shares' at Grade 12. This was new even to some teachers who have been long in the profession because we all had to go for departmental workshops in order to be trained for such before teaching it in class.

Lebo and Tshidi, at the textual level, revealed that mentoring for the newly appointed teachers was inevitable in the desire to ensure increased performance in Accounting. Mentoring of newly qualified teachers allows them to ask pressing questions regarding problems they face in their day-to-day work, without fear of being victimised or ridiculed, and they can express themselves and receive feedback from the mentors timeously. Describing mentoring for newly qualified teachers, Corbett and Wright (1993:232) argue that the school-based mentor's role is not merely an administrative one or involves only attending meetings but encompasses collaborating with pre-service teachers and lecturers who share the same sentiments. Tomlinson (1995:49) stresses that pre-service teachers, therefore, need more than just taking action to acquire the skill of teaching. To learn by doing requires the mentor to assist with planning the lesson and providing support with the actual teaching activity.

Moreover, the mentor needs to give feedback after the lesson presentation and encourage analysis and reflection. Kardos and Johnson (2008:18) state that it is crucial that all inexperienced teachers, who are also referred to in the literature as "novice teachers", be orientated in their place of work; mentoring as a developmental tool can assist with the change from the unknown to a known situation. The culture of mentoring encourages pre-service teachers to strive for ongoing professional development and to integrate their learning with the critical inquiry necessary when they become qualified teachers (Campbell & Brummet, 2007:50).

For mentoring to newly appointed teachers to be effective, I agree with Maphosa *et al.* (2007:297) that mentors should be experts in their specific subject fields (which in this case is Accounting). The role of the mentor is to provide expert advice to the student teacher about the elements of their lesson presentation and to give suggestions for improvement. School-based mentors are required to 'coach' the pre-service teachers, according to the prescribed checklist of what is expected of a

teacher (Reis, 2012:28). Newly appointed teachers can be effective if the mentor has wide knowledge that he or she can pass to the next generation of teachers. On the same note, teachers who have been in the education system for a while are not exempted from the process of mentoring, as knowledge continuously changes with new Accounting packages. In short, I agree with Hamilton (2003:27) that mentoring can enhance mentees' self-esteem, boost their morale and gradually speed up their transition into their new role as teachers.

4.4.3 Quarterly mentoring workshops

Another component that was noted by the team is increased workshops by the DoBE to ensure that the Accounting concepts and new changes emerging in Accounting are continuously communicated to teachers with the intention of improving the performance of learners. Through the workshops, teachers can get updates on policy issues and examination reports, especially on areas of improvement, as they require more focus and the required adjustments can be made. During the process of generating data, Vee and Thabo noted the following:

Vee: The strategy can be effected if it incorporates workshops which will help teachers to be always reminded of Accounting concepts and these new changes and how they can help learners.

Thabo: I support Vee on his observation; workshops will give us as Accounting educators an opportunity to meet and discuss problematic issues by finding the best possible ways they can be solved. It will also help us to meet with subject advisors frequently or the Accounting mentor. Great idea.

Thabo and Vee raised the idea that workshops should be part of the mentoring strategy so that teachers could be reminded or introduced to new issues raised in Accounting. The workshops also provide the platform for the teachers to reflect on and raise problematic issues that affect the performance of learners in Accounting. In support of this observation, Long *et al.* (2007:171) argue that mentees should be empowered through workshops on how schooling, teaching and the curriculum are structured. Through workshops, all teachers are included, making them informed on the current trends in Accounting.

4.5 CONDITIONS FOR THE SUCCESS OF THE MENTORING STRATEGY

Question 13: How can we ensure a successful mentoring strategy?

This section focuses on the conditions that are necessary for the successful implementation of a strategy that can enhance the performance of Grade 12 Accounting. The first condition raised by the team is collaborative work among teachers.

4.5.1 Collaborative work among teachers

Collaboration is one of the elements that are essential for the development of any society, including the performance of its learners. The literature confirms that the performance of learners can be enhanced when teachers collaborate with the purpose of improving performance (see Section 2.5.1). Collaboration is also one of the elements emphasised by CER; hence, it is critical that teachers see themselves as team players who have the intention to improve the lives of the learners. This is based on the belief that collaboration is anchored in the “values that serve as a reminder to the commitment of the partnership” (O’Neill, Gabel, Huckins & Harder 2010:401). During the discussion by the team, Khotso and Lerato noted the following:

Khotso: Educating learners can be more effective if we collaborate as educators and other stakeholders. Failure to do so will make teachers to [sic] compete instead of complementing one another.

Lerato :(*Nodding the head.*) Many of us are willing to learn and exchange information, i.e. both the mentor and mentees. And all these will be done in one objective of making the learner to pass. Collaboration is important.

Analysing the sentiments of Khotso and Lerato at the textual level, it is seen that the teachers value the need for collaboration among one another through the exchange of information that can enhance the performance of the learners in Accounting. For this to be possible, it is critical that power relations are neutralised. This implies that teachers should be patient with one another and be willing to ensure that every teacher performs well. Similarly, those being mentored should exhibit a willingness to

learn and acquire knowledge from the mentor. The value of collaboration was further highlighted by Vee and Lebo who noted the following:

Vee: Collaboration will also help the learners even to help each other, to show that one cannot stand on his own, he needs the assistance of others to succeed fully.

Lebo: Team teaching, I highly recommend it because there is no person who can know everything and make all learners pass with 100%. One way or the other, there will still be some learners who will still get low marks that the educator cannot meet alone. So, in that way, the other educator or the mentor can help to bridge that gap, as we can teach the same concept but teach it differently by using a different approach or technique.

The sentiments of Vee and Lebo at the textual level are confirmed by Brummet (2007:54), who notes that collaboration with the school-based mentor is essential for the learning process and is necessary if teachers need to refine their teaching role orientation and happen to know education, how to learn and knowing why they teach. This is particularly important for linking learning to the investigation in much contextualised situations that the classroom offers teachers. In addition, as stipulated by Tomlinson (1995:5), collaboration is possible if the teachers work jointly with one or more mentors according to a structured way over a particular time frame. As a result, teachers will view collaboration as an opportunity to establish a partnership with the mentor (Kiggundu & Nayimuli, 2009:351).

4.5.2 Frequent workshops for teachers

Workshops will sharpen the skills of teachers, since they will be sharing ideas in Accounting and new concepts in the subject.

4.5.3 Continued learning in Accounting

The other condition highlighted by the team towards the effective implementation of a mentoring strategy is the continuous learning or advancement by teachers in the area of Accounting. This was also confirmed by the literature (see Section 2.4.1). Khotso and Lerato made the following remarks:

Khotso: So now the EMS teachers, those who do not have Accounting, they need to create networking teams whereby they can create the links where they discuss Accounting issues rather than mentoring them one-on-one, whereby they come together as a group and thereby get one expert teacher in Accounting to teach a particular concept or a topic.

Lerato: Even those who have been in the teaching service for a long time need to continue learning Accounting to abreast themselves with the emerging themes and concepts in Accounting. This makes educators to [sic] remain relevant in the teaching and learning environment.

Analysing the sentiments of Khotso and Lerato at the textual level, it is evident that the initial Accounting training for teachers is inadequate for teachers to remain relevant in the face of emerging themes and technologies in Accounting education. As such, it is critical that teachers advance themselves in Accounting education so that they can help their learners more effectively. In this regard, I agree with Kwarteng (2013:9), who states that it is imperative that Accounting educationists are shrewd enough to deliver training to achieve the best possible results. Continuous training in Accounting should offer them the opportunity to become lifelong learners.

Packages of training in Accounting and other business-related courses should be organised for Accounting teachers to educate them on how to defeat phobias that beginner teachers meet during the instructions (Salome & Chukwunwendu, 2013:203). Accounting skills are widely defined in the model proposed in this article as a set of attributes, behaviours, capabilities and technologies incorporated into the technical skills, skills, values and their integration that will enable professional accountants to serve society and the public interest in carrying out their professional duties and responsibilities efficiently and create or maintain their differential advantage (Kavani & Abbasi, 2014:6).

4.5.4 Availability of resources

The other condition highlighted by the team towards the effective implementation of a mentoring strategy is the availability of resources in Accounting as a subject.

Khotso: There must be enough learning space for the learners; each learner must have a desk, chalks available for presentations, the

necessary textbooks; amounts used must be regularly calculated, so they must have calculators.

Thabo: lyooooohhh! In our school (*shaking his head, then clapping hands, with a low voice*), there is a serious crisis: Grade 12 learners are sharing books whereby you would find three learners sharing one textbook, and this really frustrates when you teach topics like the 'income statement' where learners have to see those figures (amounts) from the trial balance and their adjustments.

Looking at the responses of Khotso and Thabo, schools could not effectively and efficiently implement the mentoring strategy due to a lack of relevant resources for the teaching of Accounting. The resources needed range from adequate learning space, chalks for demonstration and presentation by learners, the required textbooks and calculators. Thabo stated that in their school, the crisis is beyond acceptable levels as learners are sharing beyond an acceptable standard, which means the learners cannot effectively utilise the available textbooks.

4.6 THREATS THAT MAY HINDER THE SUCCESS OF THE MENTORING STRATEGY

Question 14: What are the threats that may hinder the success of the mentoring strategy?

Threats reduce the effectiveness and efficiency of the mentoring strategy. Threats are characteristics of the external environment that may prevent the institution from achieving its goals (Kwarteng, 2013:23). Some of the raised threatening factors are presented below.

4.6.1 A lack of teamwork among teachers

It is found that the mentoring strategy in the teaching of Accounting to Grade 12 learners is also being affected or threatened by a lack of team spirit among teachers, to an extent that some teachers, including mentors, claim that they just assist those who are cooperative and leave those who are not alone because of the time factor.

Lebina: Yes, that signifies that mentoring is a two-way communication which should also be free for the two parties involved.

Vee: As much as you don't have enough time for me, we go to other schools which are more cooperative and welcoming because as mentors we have limited time, at the same time having a lot of schools that we need to mentor.

Lebina and Vee viewed mentoring as being heavily affected by a lack of cooperation among the mentors and the mentees. Once cooperation is lacking, it means that too much time is wasted on unnecessary arguments.

4.6.2 Limited resources for teaching and learning Accounting

Another threatening factor identified is limited resources for teaching and learning Accounting. Resources affect both teachers and learners. This is seen from the views highlighted below.

Lerato: Scarce or [a] lack of resources impedes the effective teaching and learning, so the department has a role to play towards ensuring that all schools have resources. In that way, mentoring newly appointed teachers becomes effective.

Thabo: I agree with Lerato; we need resources. We need resources such as computers so that Accounting is made easy through teaching using Accounting packages, such as Pastel, or data projectors in every centre or Accounting classroom.

The co-researchers identified that the lack of resources, such as computers and data projectors, and packages, such as Pastel, threatens the mentoring strategy.

4.6.3 A lack of mentoring schedules

It was established that the mentoring strategy in most Free State high schools is hindered by a lack of mentoring schedules.

Khotso: While the mentoring programme is desirable, it will be difficult to implement because there is no time to facilitate mentoring of colleagues.

Vee: The issue [sic] of time to do mentoring is not available; hence, it calls for commitment among educators to ensure that time is available for mentoring process. So, I don't know how best this can be sorted out. It is a threat to a noble ideal teacher [sic] if they are not mentored at all.

Khotso and Vee stated that due to a lack of schedules; it would be difficult to implement the mentoring strategy. Realistically, they observed that if there are no mentoring schedules in the province, there will be no time set aside for the strategy, and resultantly, there will be no commitment among the teachers.

4.7 ANTICIPATED SUCCESSES FOR IMPLEMENTING A MENTORING STRATEGY

Question 15: How can learners benefit from the mentoring strategy?

The following section addresses the anticipated successes associated with the implementation of a mentoring strategy to enhance the performance of Grade 12 learners in Accounting. The first one is the improved performance of learners.

4.7.1 Improved performance of learners in Accounting

The co-researchers optimistically viewed the mentoring strategy as highly beneficial to both teachers and the learners. They established that if the mentoring strategy was implemented successfully, there would be improved performance in Accounting by the learners.

Lebo: Without doubt, [a] mentoring strategy will enhance the performance of the learners. This is because the strategy allows collaboration among educators (mentees) which becomes an integral element for successful teaching and learning of Accounting.

Vee: The strategy is important in the sense that it will climatise[sic] the newly appointed educators to the teaching and learning environment and, consequently, improve the performance of learners in Accounting. The mentoring strategy will ensure that proper guidance is given to educators.

Through a mentoring strategy, learners and teachers develop the required skills and habit of mastering the required recording and reporting principles and standards, as well as conforming to the common conventions that guide practice (Kwarteng, 2013:19). Complementing this finding, Lebo and Vee unanimously agreed that mentoring was crucial and a tool of improvement. Vee advocated that it would be helpful to the newly appointed teachers and be a continuous guiding tool for teachers in the event of change in the teaching methodology.

4.7.2 Network among Accounting teachers

It is also anticipated that through the mentoring strategy, networks among Accounting teachers will be formed and symbiotic relations be established; consequently, sharing knowledge across the province will be the norm.

Lerato: One of the noticeable successes with the mentoring strategy is that educators will be able to network amongst themselves with the purpose of improving the performance of the learners.

Khotso: I agree with Lerato; networking among Accounting educators is essential to allow educators to share their experiences in Accounting, which are hoped will help both the learners and educators, even the challenges they encounter on a specific topic on their daily basis. Moreover, how to address that challenge even before the mentor could come.

Lerato and Khotso reflected that the mentoring strategy would allow teachers to network among themselves with the purpose of improving the performance of the learners. Their networks will improve the teachers' experiences and will allow teachers to share the resources available within the province. Challenging topics are also confronted together, and resolutions will be made on the best possible ways for teaching particular topics.

4.7.3 Knowledge gap bridged

Newly appointed teachers have the problem of teaching other concepts because they lack experience; however, some of them are technologically conversant with

computerised Accounting. That, on its own, creates knowledge gaps from both ends. Therefore, when teachers are obligated to meet and discuss during mentoring, they will share ideas, and in sharing the ideas, the gaps between them will be removed. The knowledge gap will be closed if the mentoring strategy is implemented (see evidence from co-researchers below). The contributions by Vee and Thabo are supported by Kwarteng (2013), Klasen and Clutterbuck (2002), Tomlison (1995), Hamilton (2003), Mahlomaholo (2009), Nkoane (2010) and others.

Vee: The knowledge gap which exists that leads to poor performance among learners can be bridged. The learners and the educators can find common grounds on problematic Accounting concepts, and the calculations of the 'average issue price' on the buying back of shares.

Thabo: The newly appointed teachers can find footing into the new profession where often they meet challenges, especially in their early years in the teaching profession. [A] mentoring strategy will introduce them to real challenges and solutions in the teaching and learning of Accounting.

Accounting teachers are tasked with the business of translating the plan, as outlined in the curriculum document, into practical activities to help bring about the desired changes in the learner (Kwarteng, 2013:9). Klasen and Clutterbuck (2002:1) believe that mentoring is the best way to promote a person's development and learning in numerous spheres of life. According to Tomlinson (1995:21), mentoring is learner-centred and is not driven by a curriculum, as it facilitates learning at the pace which aligns itself with the mentee's capabilities and needs.

Mentoring is an approach that addresses the skills required of the mentee for a profession and promotes independent learning. Moreover, it is an approach that is cost-efficient as mentees work alongside their mentors in the workplace (Klasen & Clutterbuck, 2002:29). Hamilton (2003:115) postulates that mentoring is not a 'miracle solution' for staff development. It should be considered as an approach to empower and liberate mentees and benefit mentors.

Mahlomaholo (2009:241) states that the successful implementation of the strategy anticipates respect, "equity, social justice, freedom, peace and hope with a genuine commitment to the plight of the less fortunate". This helps, as confirmed by Lynch

(1999:41), to ensure democratic engagement, the elimination of manipulation and control in pursuit of social justice and “existing social conditions within and beyond classrooms to critique dominant arrangements of power and the creation of platforms to enable the participation of marginalised students” (Nkoane, 2010:113). Teachers are the filters through which passes the prescribed curriculum. Their understanding of the curriculum and their enthusiasm or boredom with various aspects of it colour its nature (Schwartz, 2006:449).

The teacher is “expected to have a broad knowledge base on subject content and adopt a reflective attitude to support the flexibility and expertise to achieve relevant pedagogy” (Ware, 2006:429). The teacher should meet this challenge in the way teachers are prepared with the skills, attitudes and knowledge necessary to enhance their ability to “undertake the gigantic responsibility of creating an relevant information for advancing prejudicial and stereotypical attitude which are brought by the learners” (Phuntsog, 1999:99).

4.8 CONCLUSION

Overall, the analysis in this chapter reflects that it is imperative that the mentoring strategy is the best method for improving the pass rate for Grade 12 Accounting.

The chapter profiled the core-researchers who participated in the study. It explored the issue of data analysis and showed how CDA was used to analyse data from the text, discursive and social context levels. The ethical considerations underpinning the research were discussed. The chapter outlined how the data was generated during the course of the research. Chapter 5 look forward to present and analyse the data that was generated.

CHAPTER 5 : FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 INTRODUCTION

This chapter concludes the study by presenting conclusions from the results of the research and recommendations for the future resolution of the problem. Most researchers agree that mentors have a powerful and constructive effect on one another, on school performance and on the performance of learners in general. For example, Gutierrez (2012:2) says that a positive mentoring programme can contribute significantly towards learners' sense of competence, trust and effectiveness. There is also agreement among researchers that mentorship is something important and crucial to the success of learners (*cf.* Herrera, Grossman, Kauh & McMaken, 2011:346; Jackling & McDowall, 2008; Finn 1989; Paglis, Green & Bauert, 2006:14; Williams-Nickelsonn, 2009:8).

5.2 DISCUSSION OF RESULTS AND FINDINGS

The findings of the research have highlighted what needs to be done by the teachers in South African high schools to apply mentoring as an intervention management strategy to improve the academic performance of Grade 12 Accounting learners. In this research, it was generally accepted that mentoring can contribute to the improvement of the academic success of Grade 12 Accounting learners if they were given a chance to perform optimally. But, despite dedicated government agencies, funding, training initiatives and private-sector involvement, Grade 12 Accounting learners in South Africa are in a dire state.

The study found that mentoring as an intervention strategy to enhance the pass rate of Accounting at Grade 12 level is not effective due to the following hindrances.

5.2.1 Unqualified teachers

Challenges such as unqualified teachers, a lack of resources and a lack of discipline among both learners and teachers can pose serious threats to pre-service teachers who do not have practical teaching experience. Quick and Sieborger (2005:4) point

out that if these challenges are not met, pre-service teachers could develop a negative perception of the teaching fraternity. The lack of pedagogical knowledge of teachers contributes to this confusion. The teacher plays the role of the central authority of answers, ready for all questions and problems. In Accounting, classes are presented to learners as a 'truth serum' to prepare for the questions of fact-finding of exams (James, 2007:649).

5.2.2 Time

Due to the time factor, Grade 12 Accounting teachers need to dedicate a term or two months at most, to teach the learners the basics of Accounting before the Grade 12 syllabus can commence. Teachers are, therefore, compelled to offer additional classes before the year starts – after school, over the weekend and even during holidays – to complete the Grade 12 Accounting syllabus. The abovementioned challenges, therefore, put strain on the teachers, as Accounting is a cumulative process and each new piece of information is added to what the learners are required to know about the subject.

A visit by the mentor a few days prior to the lesson presentation should be arranged to discuss what will be taught. The meeting should clarify the results of the lesson, teaching and whether there should be any adjustment to the lesson. In the pre-class meeting, the mentor can ask questions that encourage the mentee to enhance the lesson and, thereby, become a reflective practitioner (Hamilton, 2003:41, 42). However, there is not enough time and space to monitor what happens in the classroom. Manpower has always been a problem when dealing with issues of school supervision. The study found that mentors would not allow student teachers to take over their classes as they felt that these teachers were wasting time because the mentors had to complete the programme before the end of the school year.

A common problem raised was that Accounting needs a lot of practice by the learners, and the time scheduled in the annual teaching plan, pace-setter and work schedule is not enough for the content to be taught in class. As most of the learners are struggling and some are progressing, only a few can catch up quickly, especially those who are doing pure Mathematics and not Mathematical Literacy. Time for frequent workshops for Accounting teachers would allow teachers to be well

informed on current trends in the teaching and learning of Accounting. It would allow also people to share the best possible strategies that could enhance the teaching and learning of Accounting. However, the funding for such time and service is usually not available.

5.2.3 Foundation

Goal setting is a powerful technique for helping both the mentor and mentee develop a solid foundation for future planning and organisation. Jan (2009) asserts that setting goals helps teachers to refine personal strengths and develop areas of weakness. This includes the pedagogical content knowledge foundation, the combination of pedagogy and the understanding of the content of education as it affects their education to better lead learners to understand (Shulman, 1987:7). Lesson preparation provides a basis for a systematic lesson presentation.

5.2.4 Too many changes in the curriculum

Too many changes occur in the curriculum. These changes affect the performance of both teachers and learners. The study concluded that Accounting has too much content, to such an extent that too many topics are studied in a short period. These findings tally very well with findings by Albrecht and Sack (2000:60), who argue that changes in the teaching of Accounting are not widespread or substantial. They claim that a one-size-fits-all solution is inappropriate and that the assumption that a narrow but deep education is better than extended training “is obsolete in the current context”. Interestingly, Albrecht and Sacking (2000:64) also assert that “the important thing is that each school takes away a zero-base approach to his résumé to throw what is no longer necessary and try to make his programme as value added as possible”. The co-researchers argued that the teachers are overloaded.

5.2.5 The syllabus

The ever-changing Accounting syllabus calls for mentoring. The mentoring should be done by experts. Accounting in Grade 12 is problematic because in the Senior

Phase, the subjects are grouped with two other subjects, namely Business Studies and Economics. The research found that the teachers who offer the subject EMS are not qualified to teach all three subjects, and therefore, they concentrate on the subject they know best. Senior Phase content aims for “breadth rather than depth, resulting in inadequate preparation” (DoE, 2009:39) to specialise in Grade 12 Accounting. Schreuder (2009:99), who conducted an empirical study on the role of EMS in preparing learners for Accounting in Grade 12, identified three challenges in the transition from Grade 9 to Grade 10. For effective mentoring, knowledgeable people must be chosen.

5.2.6 A lack of mentors

Calling teachers to improve their teaching methods and education process gives learners a body of knowledge they are supposed to consult for meaning in their actions in specific contexts (McPhail, 2001:480). This status is achievable through a strategy of mentoring. According to the quality of the training, it can influence the effectiveness of teachers and the impact on their professional development, motivation and learning (Kardos & Johnson, 2008:19). Mentoring manifests through teaching methods, where Accounting teachers face a common dilemma today. This dilemma implies that they should focus on the “correct procedure” and then cover text documents or adopt the themes dealing with deeper knowledge multiplicative views (Bonk & Smith, 1998:298). In America, educational stakeholders realise the benefits of mentoring, so more than 30 states have implemented mentoring programmes to help beginner teachers in their professional development (Portner, 2003:3). Fricket *et al.* (2010:425) confirm that pre-service teachers are often ill-equipped to teach Accounting completely.

5.2.7 A lack of conventional Accounting education

The traditional teaching of Accounting promotes specific forms of talk, different kinds of knowledge and ways of seeing the world that are familiar to families with specific class environments (Boyce *et al.*, 2008:50). Accounting education provides learners with a body of knowledge they are supposed to consult for meaning in their actions

in specific contexts (McPhail, 2001:480). There are some themes that are problematic to learners (e.g. 'companies' ledger accounts', 'balance sheet', 'cashflow statements', the analysis and interpretation of financial statements and ethics), and suggesting intervention programmes that will improve the academic success of Grade 12 Accounting learners will be of critical value. The FSDoBE (2012) has attempted different intervention programmes to improve the standards in Accounting; yet some schools still perform below the expected provincial and national standards.

5.2.8 None-compliance

Some teachers fail to consciously take on an active role or taking positions pragmatic or pluralistic, to the "championing of moderation, of consensus and conformity." They tend to act in ways that have the effect of protecting and preserving the status quo, which is not conducive to sustainable learning environments (Broadbent, 2002:436). In Accounting classes, especially in Grade 10, memorisation is still a common practice where teachers put more emphasis on the memorising the contents of the topic or subject.

5.2.9 A shortage of resources

Accounting is a subject that calls for more text books where learners are supposed to know the International Financial Reporting Standards, as these represent the globalisation in the field of Accounting. They develop the ability to interpret the rules and principles and the ability to apply analysis and judgement (Gilberto, Silvia & Edgard, 2012). In Kenya, Reche *et al.* (2012:129) articulate the lack of teaching resources and educational impact on the success of the lesson of the teacher. Educational resources better understand intellectual ideas and improve performance. A lack of educational resources, such as textbooks, calculators and notebooks, accounts to learners' poor academic performance (Kimani *et al.*, 2013:4). Resources that contribute to the study of subjects such as Accounting are very important for learners (Karue & Amukowa, 2013:92).

In Kenya, Muraya and Kimamo (2011) found that insufficient educational learning resources, such as textbooks and libraries, inadequate teacher working conditions

and periods of heavy leave contributed to the bad academic performance. In other countries, some teachers have complained severely about non-participation in the decision-making process in the allocation of the resources of the school in choosing the didactic method, preference of curriculum, purchasing of school textbooks and the distribution of the teaching load across the department.

In South Africa, Molise and Hlalele (2014:1008) concur that teaching resources are not available at all times and where available, are not appropriate for self-learning. According to these researchers, in rural areas, rural societies have many untrained teachers and often lose their best and well-informed staff for better paying positions in nearby urban areas. When one uses the mentoring approach in schools without resources, particularly in rural areas where there are not enough facilities, mentoring would play a vital role.

5.2.10 Failure to use a global perspective

The study found that Accounting mentors find that the topics linked to the book from which learners are supposed to know the International Accounting Standards, as these represent globalisation in the field of Accounting. As stated before, the learners develop the ability to interpret the rules and principles and the ability to apply analysis and judgment (Gilberto, Silvia & Edgard, 2012). However, by examining and labelling the learners as ignorant and encouraging those who see South African Accounting as intellectually inferior compared to the other countries of the world. It would be better to consider South African Accounting education as an alternative and politically different so that the need for mentoring mediates the tension between “capital” and work in a hegemonic environment (McPhail, 2001:482).

5.2.11 A lack of industrial involvement

The traditional teaching of Accounting promotes specific forms of talk and different kinds of knowledge and ways of seeing the world that are familiar to families with specific class environments (Boyce *et al.*, 2008:50). As stated before, Accounting

education provides learners with a body of knowledge, which they are supposed to consult to give meaning to their actions in specific contexts (McPhail, 2001:480).

5.2.12 Poor coordination of the mentorship programme

The research also established that mentees need training to inform them regarding their role expectations of the mentorship programme, such as experiential learning and formalising their relationship with the mentor. The preceding sentiments will minimise problems and enhance the learning of the mentee. This was one of the co-researchers' major concerns about why the programme was not producing good results.

5.3 LIMITATIONS

Even though there were limits to the research, it managed to produce results. The results may apply to the entities that participated in the study. The research suggests that, before the conclusions of this study applies to the wider region of South Africa, including Africa as a whole, considering the following limitations:

The sample size of co-researchers was small, since the number of Free State high schools compared to the whole of South Africa is low. The limited sample was due to the delimitations and cost implications of doing a large-scoped research. Some teachers were reluctant to volunteer to participate in the research. Some important information given, especially the pass rate at certain high schools was insufficient as some teachers were afraid of a witch-hunt.

Although the study used experts, due to its complexity, the research found that an intensive research strategy might have yielded a much more solid empirical base for engagement among mentors and their mentees as Accounting education development partners.

These limitations, however, do not paralyse the conclusions of this study. In this regard, I believe that the findings presented in this study stem from a sound research process, supported by data from the interviews and discussions with the co-researchers.

5.4 ORIGINAL CONTRIBUTION KNOWLEDGE

The study is topical and important in that it aimed to develop a strategy to solve the challenges that are encountered in Accounting in the context of curriculum changes. The study provides new knowledge and insights on the role of an intervention management strategy to improve the academic success of Grade 12 Accounting learners. It has developed an enabling framework for teachers, which may inform the necessary policies and strategies for the teaching of Grade 12 Accounting fully in South African high schools, so that they can contribute significantly towards economic development and mitigate or manage any potential risks of poor performance in Grade 12 Accounting.

5.5 CONCLUSIONS

This section intends to find out whether the study has successfully achieved the set objectives. The purpose of this research was to apply the strategy of intervention to improve the academic performance of Grade 12 learners in Accounting and to determine how it contributes to the success of Grade 12 learners in Accounting. The findings are presented below.

5.5.1 Objective 1

To identify how mentoring as an intervention management strategy can improve the academic success of Grade 12 Accounting in selected Free State schools.

The need to improve Grade 12 learners' academic performance in Accounting was identified before conducting this study. The research achieved this goal because it identified the need, and the need called for urgent attention. This study lies in the critical theoretical framework. This study used CER and was specifically focused on accountability and the transformation of teaching and learning in the teaching of Accounting in Grade 12. The study used CER to empower mentoring of Accounting teachers to teach Accounting with more competence and confidence (Nkoane, 2013:393-394).

5.5.2 Objective 2

To apply mentoring as an intervention management strategy to enhance the academic success of Grade 12 Accounting learners in selected Free State schools.

The study established that mentoring Accounting needs an intervention strategy to enhance the academic success of Grade 12 learners in Accounting. Management of Accounting is applicable when there is collaborative work among teachers, frequent workshops for teachers, increased teaching time in Accounting and continued learning in Accounting.

5.5.2.1 Finding 1

In this study, the conclusion of mentoring as a strategy of intervention is of great benefits. Altruistic benefits of pleasure and the satisfaction of helping others are obvious, followed by cognitive benefits (e.g. new skills, such as communication and leadership). Benefits such as interaction with new learners, networking and old friendships are also important. Benefits of personal growth, including the benefits of the growth of pride, empathy and responsibility, were the fourth group. This is supported by Clark, Andrews and Gorman (2013:1228), who discuss strengths perceived as benefits by mentors, because it provides the opportunity for mentees to learn through the process of teaching learners. Mentoring as a strategy also, allows mentors and mentees to discuss problems that would not usually be discussed due to the commitments of staff members affected by increased syllabus matrix in full. Part of the feeling of the DoE and the use of the possibilities of the DoE is a positive influence on the approach to learning and experience. These benefits support the conclusions of Beltman and Schaeben (2012:37), who confirmed the existence of categories of social benefits and the elements of mentoring.

Career advancement and psychological support are identified as two important mentoring benefits for learner results (Kram, 1985; Levinson, Darrow, Klein, Levinson & McKee, 1978). According to the results of the research, Roche (1979:14) reveals that 75% first executives in the United States as compared to their counterparts earned 28%, were more likely to have a degree, were happier with the work and were more likely to mentor other. Psychological support, such as

encouragement, friendship and advice and feedback on performance (Kram, 1985:614), has also been identified as a positive result of the supervision of trainees. In general, the programme of mentoring initiatives improves the success of learners. The benefits acquired by trainees include increased academic performance (Fox, Stevenson, Connelly, Duff & Dunlop, 2011). Another aspect is the value of the relationship of mentor-mentee in terms of general relational support (Colvin & Ashman, 2010:121).

The South African context is unique because of the historic socio-cultural, economic and educational inequality that poses challenges. Fullick, Smith-Jentsch, Yoko and Scielzo (2012:59) state that the high school phase commits to increased academic success and actively promotes effective support and robust academic habits, especially for Grade 12 learners. It is regrettable that the tuition was unable to turn this day to benefit the learners. All young people could register, and for the experience of social class, learners develop the types of skills, knowledge and attitudes that would make them ready for university (University of Stellenbosch, 2013-2017:6). A variety of initiatives is available in schools, including individual learning support programmes, practical courses, programmes, winter schools, Blackboard, the Internet Broadcast Project, interventions of non-governmental organisations and early evaluation of mentoring programmes. However, sustained efforts improve and sustain the success of learners.

5.5.2.2 Finding 2

The research also indicates that the weaknesses affect the strategy in various ways; investment of commitment and time is a major challenge for mentors, and that should be considered seriously. Some mentors do not follow through in a relationship, either by cancelling appointments, not attending meetings or simply not showing enough attention and support to someone who depends on it.

Although there is a considerable body of literature that documents the merits of mentoring for all parties, Long (1997:115) is more cautious, indicating that the mentoring relationship can actually be detrimental to the mentor, intern, or both. She identifies several coaching concerns, including a lack of time for mentoring, poor planning of the process of mentoring, unsuccessful matching of mentors and

mentees, a lack of knowledge about the mentoring process and a lack of access to the mentoring resource material. In a study on mentoring in America, teachers said that a lack of time was the “main obstacle” (Ackley & Gall, 1992:17). Bush and Coleman’s (1995:67) study of mentoring in the United Kingdom note “such a lack of time to do what you need to do these days”.

Incompatibility of knowledge or professional personality was another problematic result often cited by the mentors and mentees. Disparities are the result of personality, ideological differences or differences in skills. Ehrich, Hansford and Ehrich (2011:11) note that professional expertise is a major concern for mentors and mentees. Some studies have shown that personality differences have contributed to the failure of certain relationships. A lack of training or understanding of the objectives of the programme and the additional burden of responsibility were other problematic results associated with mentoring.

5.5.2.3 Finding 3

Mentoring as an intervention management strategy holds several opportunities, including enabling newly appointed teachers to understand the new trends and dynamics in the field of Accounting education and how best to respond to the contextual challenges at hand. A mentoring strategy allows for newly appointed staff to reflect on their teaching (Darling-Hammond & Snyder, 2000:528). Newly qualified teachers need to acquire the skill of teaching, which encompasses the ability to choose, decide and put together aspects of teaching methods (Tomlinson, 1995:49). Hence it is vital that the mentor guides the mentee towards independence to create his or her own understanding of teaching and learning strategies (Portner, 2003:8).

5.5.2.4 Finding 4

A threat exists in mentoring where circumstances develop that could degrade the available learning. Mentees, in some studies, have indicated that their mentors had been too harsh, critical and obsolete in their reasoning. Tin (1995:24) indicates that a lack of flexibility and trust between the mentors and the trainee teachers. Some problematic results experienced by mentors and mentees were a negative attitude, a

lack of trust, cooperation and training and being uninformed in general on the objectives of the programme.

In summary, many of the authors mentioned above indicate that mentoring promotes personal and emotional development and satisfaction. Mentoring provides opportunities to develop skills, abilities and knowledge and improve performance. For mentors, it stimulates personal and professional development. Benefits of mentoring for both groups included improved skills, access to new ideas and personal growth. It is conclusive that collaboration between the mentor and mentee is strongly recommended to make plans for the improvement of academic performance of learners, and the work should not be done in isolation. Mentors consider the programme in its current form as an academic support programme, and the life and social competence improves the support mechanism.

5.5.3 Objective 3

To create positive conditions in selected Free State schools for mentoring as an intervention management strategy to improve the academic success of Grade 12 Accounting.

According to the findings of this study, it is important to note that environmental activation must be created for effective mentoring. The successful implementation of effective mentoring depends on the conditions in which it is applied. Yazedjian and Kolkhost (2007:165) argue that although mentors should include activities that promote the understanding and skills needed for the methodology and content of the course, they should not assume that learners understand the value and purpose of these activities. Mentors should communicate in advance what mentees should expect to do in the oncoming activities. In addition to that mentors should provide a framework on how to develop new ideas.

According to Futurpreneur Canada (2016: online), the key to power in a mentoring relationship is to create the right environment where the intern can flourish. For a mentoring relationship to succeed, the trainee and the mentor must have similar personalities. Compatibility can develop from a relationship; it cannot be predicted in advance. Price (2004:4) emphasises the following:

A good match is to be with someone who has knowledge and experience to learn from. Someone you can connect with either the mentee/mentor will be telling them confidential things, so either one has to feel comfortable in the relationship.

Mentoring helps people focus on the challenges and arrive at their own solutions (Eby, Butts, Durley & Ragins, 2010:88). Mentoring creates respectful working environment, which safe and conducive for the trainees to share their agenda, interests and objectives. The two involved methods are 'pull' and 'push'. (Futurpreneur Canada 2016: online). In addition, it helps to offer support by listening, asking questions and pointing out the responses to the specific problems of the trainee. In this regard, most of the conversation would come from the mentee and mentor to guide or to ask questions. On the contrary, 'pushing' calls on the ability to offer simulation through creative ideas, challenges, knowledge, success stories, models and tools, edge thinking and wisdom. For effective supervision, the two approaches should be balanced. The mentee must remain responsible for and carry out his or her agenda. In this way, the mentor ensures the personal, practical and profitable session concludes with the mentee.

Wilson, Brannan and White (2010) maintain that the skill of listening is central to the creation of an environment conducive to the mentoring. Good mentoring is the mentor giving his or her undivided attention to the mentee, from the moment that the meeting starts to the point when the mentor bids farewell (Wilson *et al.*, 2010:6). In my opinion, mentees should feel that they are the most important people in the relationship. Staying alert during the listening process creates an opportunity for the mentor to probe what has happened and to get as much information as possible for and from the mentee. The mentor must also show empathy for the mentee by not only listening to the facts but also observing the feelings behind the facts. It shows that the mentor can put him- or her in the shoes of the mentee with emphasis on these feelings. The process is successful if there is respect, understanding and authenticity. In addition, it is natural for mentors and mentees to show bias or to prejudge anything positively or negatively. It is important for the mentor to hold his or her thoughts and emotions in check because of the signal it can send. Poronsky (2012:623) is of the view that maintaining adult-to-adult dialogue (instead of parent-

to-child dialogue) is essential in the creation of an environment conducive to the mentoring.

5.5.4 Objective 4

To identify possible risk factors that hinder mentoring as an intervention management strategy to improve the academic success of Grade 12 Accounting in selected Free State schools.

The study identified risks in the form of challenges such as unqualified teachers, a lack of resources and a lack of discipline among learners and teachers, which can pose serious threats to pre-service teachers without practical teaching experience. Quick and Sieborger (2005:4) point out that if these challenges are not met, pre-service teachers may develop a negative perception of the teaching fraternity. The study identified these risks in the form of threats, and the threats are neutralised by establishing coalitions and links, providing common objectives and allowing working as a team. Gradually, mentors and mentees gain a mutual expression and beliefs, using critical emancipatory theory, which arouses admiration for and recognition of the other.

5.5.5 Objective 5

To formulate the indicators of success and lack thereof regarding mentoring to improve the academic success of Grade 12 learners in Accounting.

5.5.5.1 Finding 1

The first indicator of success is the performance improvement. The study found that teachers of learners benefit because they are exposed to different points of view and skills, with various methods of quality education that teach the same concept, which can lead the learner to understand mature knowledge. They could start conversations among teachers in which they debate, disagree with the premises or conclusions, raise new questions and point out consequences. In this case, new knowledge is generated and distributed among learners. Team teaching is

particularly effective when it receives the pre-existing knowledge of the learners and moves beyond the communicating facts, relying on their experience of life.

5.5.5.2 Finding 2

It was noted that the mentoring strategy would help schools to have equipped Accounting teachers. Good teaching requires hard work and effort, as indicated by Winberg (1999:35), who writes that it involves in-depth preparation and reflection. Furthermore, teaching does not start and end in the classroom. Selecting mentors who can perform numerous tasks is vital to the process of learning to teach (Zanting & Verloop, 2001:77). Accounting assessment guidelines recommend dialogue, open assessment or two-way communication between the learner and the teacher to engage learners in debates, while challenging them to think creatively (DoE, 2011). The factors established originally were the poor usage of guidelines on quality teaching. Therefore, it is worth noting that changing teachers' attitude towards the teaching of Accounting may contribute to the role of education in the development of every society and take possible measures in ensuring acceptable standards in terms of good teaching. Mentoring is a cost-efficient approach as mentees work alongside their mentors in the workplace (Klasen & Clutterbuck, 2002:29). Hamilton (2003:115) postulates that mentoring is not a 'miracle solution' for staff development but an approach to empowering and liberating mentees, which will also benefit mentors.

5.5.5.3 Finding 3

With proper mentoring as an intervention management strategy, there will be mentoring teams across the province. The teams revisit issues of the Accounting curriculum. As a result, Williams (1994:208) suggests that there is a need for change in Accounting programmes, which should focus on the process of learning and teaching, not only answers. The content should identify and solve unstructured learning environments; learners should also learn by doing work in groups and learn to use technology effectively, as databases to study questions. Dreyer (1998:110) concurs by emphasising that the more time pre-service teachers spend in schools, the greater their ability to integrate the theory and practice of education in the school.

5.5.5.4 Finding 4

The indicators of success will allow continued learning of Accounting. Teachers of Accounting, using critical Accounting research, perhaps need to explore the possibilities of connecting, accounts to the ordinary feelings and experiences learners have in their lives outside of the classroom. Henceforth the experience of the reality could bring the history and contemporary social foundations of the Accounting practice into the classroom (Boyce, 2004:575). For this purpose, methods, strategies and new concepts need to start in the teaching of Accounting. In the old paradigm, teachers were the only source of information and the learners approached them for all the possible solutions to the problems encountered. A more critical form of Accounting teaching would conceptualise knowledge as an active tool that learners can use to “generate their own sense” and give meaning to their life world, rather than a set of meanings or words that are deposited in the learner (Boyce, 2004:571; McPhail, 2001:490). The mentor helps the mentee to acquire an understanding of the links between the theory taught in institutions of higher education and practice in the workplace. Observing the performance of the learner should lead not only to notes to provide feedback on how to improve their performance in the classroom, but also to determine how the learner hears a special lesson (Hamilton, 2003:41).

5.5.5.5 Finding 5

The common problem raised was that Accounting needs a lot of practice by the learners, and the time scheduled in the work schedule is not enough for the content to be taught in class as most of the learners are struggling and only a few can catch up. The problem that arises from inactive learner involvement in the subject results from being mostly taught by the teacher-centred approach using the demonstration method, where learners may seem to be understanding but when a task is given, the problem arises.

5.6 IMPLICATIONS ARISING FROM THE FINDINGS

Arising from the findings, the study observes several practical implications emanating from the research results. The implications emanate from the following ground-breaking findings:

- Although mentoring as an intervention management strategy does not receive enough financial support from South African government, it still has the chance to thrive through personal commitment.
- Mentoring as an intervention management strategy is sustainable if it allows teachers to network their Accounting ideas.
- Mentoring as an intervention management strategy leads to the maximum utilisation of learning space and leads to re-development of the infrastructure.

In accordance with the main objective and the research question, this study was able to demonstrate the contribution of mentoring as a strategy of intervention in South Africa. I have observed that mentoring as an intervention management strategy contributes to economic development in South Africa through employment creation, infrastructural development, redistribution of resources and skills and social development.

The study also led to an understanding that if teachers in South Africa seriously engage in partnerships in the teaching of Accounting at Grade 12 level, there would be great improvements in the quality of accountants produced in the country nationwide. This would be a major stride in the development of South Africa – economically, socially and politically.

5.7 GENERAL RECOMMENDATIONS

To improve the success rate of Accounting in Grade 12, teaching strategies to be used should promote content integration with the experience of the real world. Therefore, teaching tools such as simulations of interactive case studies and games, demonstrations and group work are widely recommended. However, in the paradigm of modern education, teachers are to provide their services in the form of advice to learners and facilitators. This modern approach leaves room for learners to develop

their skills in Accounting at their own pace and learn as much as they need, providing the learners with the opportunities for personal development.

The government, through the DoE, should help financing mentoring programmes to alleviate the poor performance in Accounting at Grade 12 level.

Secondary school principals should be favourable to mentoring programmes by providing resources and time.

5.7.1 Recommendations to mentees

For learners to become aware of their role as mentors, they should be empowered through workshops on how schooling, teaching and the programmes are structured (Long *et al.*, 2007:171). Therefore, it is important that a mentee recognises mentor's concern for the continuation of the mentee for learning. Mentees should be prepared for the challenges encountered in the process and should be committed to providing solutions.

Mentees are encouraged to cooperate with mentors; therefore, a successful mentoring programme will be beneficial to Accounting learners in Grade 12.

5.7.2 Recommendations to mentors

It is evident that if mentor teachers are not aware of the purpose of the mentoring programme, it can influence their role as mentors negatively (Fricke *et al.*, 2010:425).

The mentor must ensure that the mentee receives the optimal benefit of his or her experiences. Pre-service teachers should be given opportunities to understand the planning, action and reflection of teaching to create a relationship of correspondence between teaching and learning.

Mentors need to help teachers prior to employment with the planning of the lesson, guiding what to observe and showing and encouraging reflection and follow-up.

Mentees need a pedagogic space so that effective teaching and learning can take place in South African schools.

Mentors should ensure that mentees improve their teaching in order to enhance the learners' learning.

5.8 FUTURE RESEARCH

This research looked at the role of mentoring as an intervention management strategy in South African high schools in the Free State. The research can be furthered by involving different provinces in the South African context, as Accounting is also taught in Gauteng, the Eastern Cape, the Western Cape, the Northern Cape, North West, KwaZulu-Natal, Limpopo and Mpumalanga. Thus, future studies need to involve more South African provinces.

It is still preliminary for the research to claim that mentoring as an intervention management strategy can easily be engaged as an asset to improve Accounting in Grade 12. Future research should explore the broadening of the empirical perspective by focusing not only on Accounting but also on other disciplines taught in South African high schools.

A control should also be included in the design of the research, using a larger sample size. Apart from Accounting studies, other disciplines, such as Physical and Natural Sciences, should be researched under the control of the group, and even the teaching of Mathematics as it plays a major role in the teaching and learning of Accounting.

5.9 CONCLUSION

Chapter 5 concludes this study. I pointed out the strengths and the weaknesses of mentoring as an intervention strategy, which other scholars could exploit to find research space and moreover improve the teaching and learning of Accounting in South African schools and elsewhere. I also recommended various areas that future studies can focus on. In general, I this research journey was a learning process and this research transformed me to relate with respect and commit myself to mentoring others at work intervening in their difficult moments in teaching Accounting Grade 12. This was provoked by the worldwide goal of having future

accountants who would take the world to the next level.

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APPENDICES

APPENDIX 1: UFS ETHICAL CLEARANCE LETTER



Faculty of Education
Ethics Office

Room 12
Mafico U1000 building
Faculty of Education
University of the Free State
P.O. Box 333
Bloemfontein 9500
South Africa

T: +27(0)51 401 8602
F: +27(0)51 421 2010

www.ufc.ufs.ac.za
BarclayA@ufs.ac.za

31 October 2013

ETHICAL CLEARANCE APPLICATION:

FACTORS INFLUENCING THE PASS RATE OF GRADE 12 LEARNERS IN ACCOUNTING IN TWO SCHOOLS IN THE MOTHEO DISTRICT IN THE FREE STATE: A MANAGERIAL PERSPECTIVE

Dear Ms Mefoso

With reference to your application for ethical clearance with the Faculty of Education, I am pleased to inform you on behalf of the Ethics Board of the faculty that you have been granted ethical clearance for your research with the following stipulation:

- A generic interview schedule was included with (too) many questions. Some of the questions are not relevant for the learners and should be rephrased. Asking questions about BLAME creates the impression of being judgemental. I believe the questions should not be a checklist but should be rephrased, and fit for each set of participants.

Your ethical clearance number, to be used in all correspondence, is:

UFS-EDU-2013-057

This ethical clearance number is valid for research conducted for one year from issuance. Should you require more time to complete this research, please apply for an extension in writing.

We request that any changes that may take place during the course of your research project be submitted in writing to the ethics office to ensure we are kept up to date with your progress and any ethical implications that may arise.

Thank you for submitting this proposal for ethical clearance and we wish you every success with your research.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A Barclay'.

Andrew Barclay
Faculty Ethics Officer



APPENDIX 2: DoE RESEARCH APPROVAL LETTER

Enquiries: Motshumi KK
Reference:
Tel: 051 404 9290
Fax: 086 667 8578
E-mail: motshumikk@edu.fs.gov.za



education

Department of
Education
FREE STATE PROVINCE

**OFFICE OF THE DIRECTOR:
STRATEGIC PLANNING, POLICY DEVELOPMENT & RESEARCH**

09 January 2014

Ms Nela Mafoso

**RE: APPROVAL TO CONDUCT RESEARCH IN THE FREE STATE DEPARTMENT OF EDUCATION
BY Ms. Nela Mafoso**

1. This letter serves as an acknowledgement for receipt of your research request in the Free State Department of Education.
2. Research topic: **Factors influencing the pass rate of Grade 12 learners in Accounting in the two schools in the Mofheo district in the Free State: A managerial perspective.**
3. Approval is granted for you to conduct research in the Free State Department of Education.
4. This approval is subject to the following conditions:-
 - 4.1 The names of participants involved remain confidential.
 - 4.2 The structured questionnaires are completed and the **interviews are conducted outside normal tuition time or during free periods.**
 - 4.3 This letter is shown to all participating persons.
 - 4.4 A bound copy of the research document and a soft copy on a computer disc should be submitted to the Free State Department of Education (Strategic Planning, Policy Development & Research).
 - 4.5 You will be expected, on completion of your research study, to make a presentation to the relevant stakeholders in the Department.
 - 4.6 The attached ethics document must be adhered to in the discourse of your study in our department.
5. The costs relating to all the conditions mentioned above are your own responsibility.
6. You are requested to confirm acceptance of the above conditions in writing, within seven days after receipt of this letter. Your acceptance letter should be directed to:

**DIRECTOR: STRATEGIC PLANNING, POLICY DEVELOPMENT AND RESEARCH,
Old CNA Building, Maitland Street OR Private Bag X20565, BLOEMFONTEIN, 9301**

Thank you for choosing to research with us. We wish you every success with your study.

Yours faithfully,

M.J. MOTSHUMI (DIRECTOR: STRATEGIC PLANNING, POLICY DEVELOPMENT & RESEARCH)

Directorate: Strategic Planning, Policy Development & Research - Private Bag X20565, Bloemfontein, 9300 - Room 301, Old CNA building,
Charlotte Maxeke, Bloemfontein 9300 - Tel: 051 404 9283/ Fax: 086 6678 678 E-mail: research@eds.fs.gov.za

www.education.gov.za

APPENDIX 3: DoE ETHICAL GUIDELINES LETTER

**OFFICE OF THE DIRECTOR:
STRATEGIC PLANNING, POLICY DEVELOPMENT AND RESEARCH**

Ms Nela Mafoso

09 January 2014

Madam

RE: ETHICAL REQUIREMENTS: FREE STATE EDUCATION

The scientific research enterprise is built on a foundation of trust and that the reports by others are valid. The reports should reflect an honest attempt by the researcher to describe the world accurately and without bias; this trust will endure only if the researcher devotes himself or herself to exemplifying and transmitting the values associated with ethical research conduct.

There are many ethical issues to be taken into serious consideration when conducting research. The Free State Department of Education believes that the researchers conducting research in this department would, amongst others, adhere to the following ethical conduct:

1. ETHICS: GENERAL APPLICATION:

- Researchers need to be aware of having the responsibility to secure the actual permission and interests of all those involved in the study;
- They should not misuse any of the information discovered;
- There should be a certain moral responsibility maintained towards the participants;
- There is a duty to protect the rights of people in the study as well as their privacy and sensitivity;
- The confidentiality of those involved in the observation must be carried out, keeping their anonymity and privacy secure;

- Which institution dictated the ethical clearance guidelines
- Does research embrace Corporate Social Responsibility (CSR)?
- Does research create space for people development and empowerment?
- Does the research amplify/allow the voice of the participants?
- Is collective plurality enhanced?

2. ETHICS: INHERENT PRINCIPLES

- Has reliability been given attention?
- Was the importance of the research made known to the Education Department and the targeted participants?
- Are the following values contained in the study: trust, fairness, integrity, obligation and confidentiality?

3. ETHICS: DEVELOPMENT OF VALUES.

- Is the value of transparency considered, how?
- Is the research committing to deliver the intended promise as informed by the objectives?
- Does the research accentuate the values of reputation and respect, how?

Thank you for researching with Free State Education

Kind regards


M. J. MOTHEBE (Director: Strategic Planning, Policy Development & Research)

APPENDIX 4: QUESTIONNAIRE GUIDE

Section A: Introduction

Section B: Discussions

Question1: What are the problematic issues in the teaching of Grade 12 Accounting in your school?

Question2: How can these issues be resolved?

Question 3: Is mentoring necessary in the teaching of Grade 12 Accounting?

Question 4: Are subject advisors assisting you enough in the mentoring processes involved in teaching Grade 12 Accounting?

Question 5:In general, how are the learners responding to mentoring when it comes to the teaching of Accounting?

Question 6: What do you think are the causes of poor performance among Accounting learners in your school?

Question 7: Which resources is critically in short supply?

Question 8: You talked about a lack of qualified teachers. What do you suggest should be done under such circumstances?

Question 9: Thabo, you raised the issue of time constraints. How does that issue come about in the mentoring process?

Question 10: Mpho, what do you think the school should do to solve time constraints in the teaching of Grade 12 Accounting?

Question 11: What should be done to the mentoring strategy to enhance academic success among Grade 12 learners?

Question 13: How can we ensure a successful mentoring strategy?

Question 14: What are the threats that may hinder the success of the mentoring strategy?

Question 15: How can learners benefit from the mentoring strategy?

APPENDIX 5: LETTER OF CONSENT

Dear Co-researchers

My name is NELA NELLY MAFOSO, and I am a a Master of Education Management student with the University of the Free State Bloemfontein. The topic of my dissertation is “Mentoring as an Intervention Management Strategy to Improve Academic Success of Grade 12 Accounting in Selected Free State Schools”. The purpose of this study is to apply the intervention management strategy to improve the academic success of Grade 12 Accounting learners. I gently request your contribution by participating in the discussion sessions we will hold at specific intervals. Your expertise in the teaching of Accounting, especially at Grade 12 level, is of great value to this research.

Your views, suggestions and contributions will assist the research to generate viewpoints for this master’s dissertation. The solicited information is purely and strictly for this study.

No information will be divulged without your consent.

Sincerely

Nela Mafoso