EXPLORING THE TEACHING OF GRADE 10 ACCOUNTING IN THABO MOFUTSANYANA DISTRICT

by

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DECLARATION

I, Mmabatho Boitumelo Sebusi, declare that the master's research dissertation,

EXPLORING THE TEACHING OF GRADE 10 ACCOUNTING IN THABO MOFUTSANYANA DISTRICT **"**herewith submitted for the master's degree qualification in Curriculum Studies at the University of the Free State, is my own independent work, and I have not previously submitted it for a qualification at another institution of higher education".

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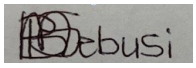

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ABSTRACT

The literature revealed significant challenges affecting numerous teachers in the Thabo Mofutsanyana district, such as a lack of pedagogical content knowledge, changes in Curriculum and assessment policy statements, the predominant use of teacher-centred methods, shortage of textbooks in schools and teachers' lack of professional development.

A qualitative research approach was used along with the interpretivist paradigm to underpin this study. Semi-structured individual interviews were used as an instrument for collecting data. They were used to explore the views of five Accounting teachers who were purposively sampled in three schools.

The study's conceptual framework is from Shulman's (1986) theory on teachers' knowledge. Pedagogical Content Knowledge (PCK) is one of the most essential components of teachers' knowledge. This means teachers must have content knowledge and knowledge used for delivering content. Furthermore, teaching needs more than just being able to deliver subject content knowledge to learners. It is more to ensure effective learning, and learners absorb more for later accurate repetition. The study focuses on exploring the teaching of Grade 10 teachers in Thabo Mofutsanyana district. The data generated was analysed thematically. The study's findings revealed that teachers have sufficient pedagogical content knowledge but still use the predominant teaching method when teaching Accounting, which led to poor learner performance in Accounting and enrolment.

The researcher concludes that teaching Grade 10 Accounting requires teachers to use teaching methods promoting participation and active learning in class.

Keywords: Accounting, Pedagogical content knowledge, Interpretivist,

LIST OF ABBREVIATIONS AND ACRONYMS

ATP	Annual Teaching Plan
CAPS	Curriculum and Assessment Policy Statement
SAICA	South African Institute of Charted Accountants
SAIPA	South African Institute of Professional Accountants
DBE	Department of Education
PCK	Pedagogical Content Knowledge
SMK	Subject Matter Knowledge
KC	Knowledge of Content
GPK	General Pedagogical Knowledge
OBE	Outcome Based Education
GET	General Education Training Phase
LTSM	Learner and Teaching Support Material
FET	Further Education and Training
PLC	Professional Learning Communities

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CHAPTER 1

INTRODUCTION, BACKGROUND TO THE RESEARCH INTEREST/PROBLEM AND RELEVANT LITERATURE REVIEW

1.1 INTRODUCTION

This study explored the teaching of Grade 10 Accounting in Thabo Mofutsanyana District. The study aimed to identify the challenges associated with poor performance in the teaching and learning f Grade 10 Accounting in the Thabo Mofutsanyana District. This chapter highlighted the background, preliminary literature review and the study's rationale. It further described the research problem and presented the research questions and the study's objectives. In addition, the chapter presented the value of the study, the ethical considerations discussed, the overview of the study's methodology and design, and the study, as well as the importance of the study. The following section presents the background of the study.

1.2 BACKGROUND OF THE STUDY

This section presented the background of the study where the readers are contextualised to Accounting within the Thabo Mofutsanyana District. Accounting is one of the subjects offered in the Further Education and Training (FET) band in schools, and it is available to all learners who intend to pursue a career in Accounting. It is meant to equip learners with financial skills and is a very analytical and number-orientated subject (Shaffie et al., 2020:75). Accounting in South African schools is taught from grade 10 to 12. The South African Amended Curriculum and Assessment Policy Statement (CAPS) 2020 requires that learners have “Accounting values skills and values that focus on financial, managerial Accounting and auditing fields” (Department of Education [DBE], 2020:8). It is a subject that stimulates financial information or literacy in order to make informed financial decisions (DBE, 2011).

Even though the subject seeks to promote financial literacy and other skills needed in the South African economy, learner performance in Accounting Grade 10 has not been satisfactory, and there has also been a decline in the number of learners enrolling (Hendriks & Dunn, 2021:1). In exploring the challenges which can be attributed to

unsatisfactory learner performance and decline in the learner enrolment in accounting. A study by (Mafioso, 2019:22) found that one of the reasons could be teachers' lack of pedagogical content knowledge. The teachers of the 21st century are required to have the necessary in-depth knowledge in order to be able to respond to the challenges of the learners and their needs; however, it was discovered that some teachers were not fully acquainted with content knowledge.

Another factor contributing to poor learner performance is that teachers rely on the predominant use of teaching, the teacher-centred approach. Teachers hardly use the learner-centred teaching method (Johnson & Van Wyk, 2016:105). This means teachers lack sufficient knowledge to teach the subject effectively (Seherrie & Mawela, 2022:59). There is also a lack of use of information and Communication Technology (ICT) in the teaching of the subject, which is something that can be more appealing to the modern-day learners. ICT is vital to accommodate the learners we have in the 21st century (Orús et al., 2020:1). Unfortunately, teachers are not incorporating ICT in teaching Accounting. This is evidenced in a research study carried out by (Ogundana et al., 2015:115), where they found out that teachers have limited exposure to the use of ICT, hence affecting quality passes in accounting at grade 10.

The drop in accounting is not peculiar to Thabo Mufotsanyane. Several studies, such as that of Diseko and Modiba (2016:345), Amadi & Musa (2018:40), and Koreka (2017:13), indicate that there is a generally poor performance in accounting across the country, and consequently, there is a decline in the number of learners that are taking Accounting in Grade 10. Curriculum changes and lack of teacher preparedness have been identified as affecting learner performance in Grade 10. This has resulted in great confusion among teachers about what they are expected to do (Hoadley, 2012:320). According to Mandukwini (2016:24), one of the challenges in teaching Accounting is that teachers still fail to interpret the curriculum. This is because there will always be new teaching methods and techniques in teaching Accounting.

Furthermore, other causes that contribute to poor performance in Accounting can also be the lack of resources at public schools, and they are classified by numerous factors that impact the provision of quality education, such as the shortage of textbooks and learner support material to enhance learning (Du Plessis & Mestry, 2019:29; Williams, 2019:2; Myers, 2016:79). The problem of Accounting is not unique to South Africa. For

example, in Omani, the study by Velasco in 2019:157 revealed that Accounting is considered one of the most challenging subjects in school. Furthermore, this study mentioned that, as a result, there is a high failure rate and low passing rate caused by a shortage of resources in schools and teacher factors. A study conducted in Tanzania also affirms that the shortage of textbooks contributes to poor learner performance. Nghambi disclosed that most secondary schools have an acute shortage of textbooks, and one textbook is shared by twenty-two students (Nghambi, 2014:6).

Another factor contributing to poor learners is the performance that a large gap exists between Accounting teachers and the professional bodies in South Africa. “Accounting financial institutions such as the South African Institute of Chartered Accountants (SAICA) and the South African Institute of Professional Accountants (SAIPA) strive to develop the accounting profession in South Africa”. These are organisations that regulate the accounting profession. They play a critical role in curriculum development in high school. However, their role is not seen because the existing content of professional Accounting Education has stayed the same over the past years, especially in secondary schools, and this is inadequate for future Accounting professions (Hendriks & Dunn, 2021:4).

The DBE is working excessively to solve the complex and multiple challenges faced by the education of South Africa. The DBE in Thabo Mofutsanyana District has developed various strategies to address the decline in the number of learners who choose Accounting in Grade 10. In a study conducted by Msimanga (2017:1) and Sempe (2014), a presentation discussed the importance of the teach-and-assess strategy, which entails teachers teaching and assessing the learners quickly. He mentioned that this strategy is used in Thabo Mofutsanyana district to improve the results in the district. This strategy is used to ensure that teachers understand the importance and value of daily activities and homework in their teaching.

Furthermore, he discussed the five pillars of what is known as the teach and assess strategy, which includes the quality of daily activities given to the learners, the frequency of daily activities, how frequently the daily activities are marked, the corrections/remedial work of daily activities, and lastly the School Management Team (SMT) must monitor and control (Letshwene & du Plessis, 2021:1). These five pillars

of what known as the teach and assess strategy; it guides teachers and enables them to implement this strategy in their classrooms. Nevertheless, the problems of poor learner performance continue. The weakness of this strategy, as mentioned by Msimanga, is that this teach-and-assess strategy has not been researched scientifically. Secondly, this strategy applies uniformly across all the subjects in the school, even though these subjects are different and have different time allocations according to CAPS and different assessment requirements for curriculum delivery.

The DBE has ensured they offer assistance to teachers in the form of workshops in order to enhance the PCK of Accounting teachers (Motsoeneng & Moreeng, 2022:289). However, it seems as if the workshops are not enough as teachers still struggle with knowledge impartation to learners, and these workshops are intended to stimulate learning and consequently improve intake and performance among learners that take Accounting in Grade 10. This study intends to explore all the challenges mentioned in the previous paragraphs to find intervention strategies. The study will also critically look at the current strategies implemented by the DBE in addressing the challenges mentioned above.

1.3 RESEARCH PROBLEM

The background presented in the previous paragraph led to the formulation of the research problem that reads: Teachers' insufficient PCK in Accounting, over-reliance on the use of teacher-centred methods of teaching, and lack of use of ICT in the teaching of accounting are contributory factors to unsatisfactory learner performance and a resultant decline in enrolments for accounting Grade 10. Therefore, this study aims to explore the challenges in teaching Grade 10 Accounting in the Thabo Mofutsanyane District with the view of suitable and sustainable solutions. A study by Hendriks and Dunn (2021) researched factors influencing learners' performance in grade 12 Accounting. Susan (2016:24) has also conducted a study in the past regarding challenges that the teaching and learning of secondary schools in the Mthatha district is faced with.

1.4 RESEARCH QUESTIONS

Primarily, the study was guided by the following questions:

PRIMARY QUESTION

- How is Accounting taught in Grade 10 Learners in the Thabo Mofutsanyana District?

SECONDARY RESEARCH QUESTIONS

1. What are the challenges experienced by teachers in the Thabo Mofutsanyana District regarding teaching Accounting?
2. Which conditions do teachers present Accounting lessons to Grade 10 learners in the Thabo Mofutsanyana District?
3. What methods or strategies are adopted to teach Grade 10 Accounting concepts in the Thabo Mofutsanyana District?
4. What interventions can be provided to Grade 10 teachers to assist them in teaching Accounting better?

1.5 RESEARCH AIM AND OBJECTIVES

This study explores the teaching and learning of Accounting Grade 10 in the Thabo Mofutsanyana District.

The specific objectives of the study are as follows:

- To identify the possible challenges in the teaching and learning of Grade 10 Accounting in the Thabo Mofutsanyane District.
- To determine conditions that teachers present in Accounting lessons to Grade 10 learners in the Thabo Mofutsanyana district.
- To explore the teaching methods or strategies that Grade 10 Accounting teachers use in teaching the subject.
- To determine the interventions provided to Grade 10 teachers to assist in teaching Accounting better.

1.6 CONCEPTUAL FRAMEWORK AND LITERATURE REVIEW

The study was couched in pedagogical content knowledge (PCK). PCK is defined as the “teachers’ understanding and presentation of how to assist a group of learners comprehend specific subject matter using numerous instructional strategies, demonstrations, and assessments while working within the contextual, cultural and social limitations in the learning environment” (Park & Oliver, 2008:264). Shulman (1987:1) originally conceptualised PCK as a distinctive body of knowledge needed to change content knowledge into different forms of knowledge that are coherent to learners.

Therefore, Accounting teachers can transform knowledge to their learners when they familiarise themselves with the PCK theory while teaching this subject. Among the different knowledge disciplines for teaching, PCK is considered the most important driver of changes necessary in practice (Shulman, 1987). The pedagogical content knowledge (PCK) conceptual lens is framed within a component of teacher knowledge (Yoo & Kim, 2023:3). The understanding of teachers' subject content knowledge and content delivery have a connection in education and teaching. This will assist teachers in developing their comprehension skills in Accounting. Knowledge of the content is vital for the teacher and necessary as well as for the learners that are being taught.

Furthermore, “teacher knowledge emphasises allowing teachers to fulfil their primary role of teaching subject matter using appropriate pedagogical ideologies and different skills”. The study focuses on the content knowledge of teachers teaching Accounting in Grade 10.

1.7 PRELIMINARY LITERATURE REVIEW

1.7.1 Nature and Purpose of Accounting

Regarding the literature review, “there has been a significant transformation in the South African education system after 1994” (Modise, 2017). These curriculum changes were also seen in the curriculum of accounting. Accounting as a subject in nature was mainly considered as book-keeping (Ngwenya, 2012:25). The major change and transformation in Accounting is that the subject, according to CAPS, now

focuses on analysing and interpreting financial information to solve financial problems. The definition and the scope of Accounting have developed with time, and curriculum changes have changed how Accounting subject matter is taught. As a result, accounting teachers in class still use traditional teaching methods such as the learner's textbook, blackboard and chalks for a whole class. Teachers are talking, and learners are listening (Panja, 2018:2). Poor learner performance can be seen in schools and shows teachers are not incorporating ICT in teaching and learning.

1.7.2 Integrating Information and Communication Technology

ICT stands for “Information and communication technology”. “It refers to technologies that offer access to information through telecommunication” (Ratheeswari, 2018:45). It is the same as Information Technology (IT) but predominantly focuses on communication technologies. This includes various technology mediums such as wireless networks, the internet and cell phones. Teachers' main use of ICT in teaching and Accounting is aimed at enhancing learners' profound approach to learning and improving the teaching of Accounting (Tan & Wong, 2020:2).

1.7.3 Accounting Pedagogical Content Knowledge

A study by Kennedy (2016:945) identified that the teachers teaching at rural schools have inadequate content knowledge of Accounting. This is due to the lack of training and the inability to receive continuous professional development. The lack of training and professional development has led to the lack of content knowledge and teachers being unable to meet the demands for quality teaching and learning bands that meet the academic standards (Boudersa, 2016:3).

There was a recommendation in the study (Dlamini, 2020:15) that teachers in rural areas should receive professional development and support from DBE to prepare them to teach learners at rural schools. As much as most of the studies are pointing fingers at the teachers’ incompetency or lack of skills in teaching Accounting, this study (Pereira & Sithole, 2020) has raised a paramount concern that the teaching and learning of Accounting at all levels of education needs the adoption of learner-centred approaches by teachers. “It clarified that the lack of ability to teach using learner-centred ways may be constrained by inadequate understanding of learner-centred pedagogy caused by various mechanisms, including various cultures and discourses”.

This study found the possible ways of supporting teachers as “agents of change” by ensuring it develops an understanding of learner-centred pedagogy from the perspective of Bernsteinian (Mohangi et al., 2016:71). It is pretty clear that there are numerous challenges that might hinder the progress of the learners in Accounting, so, literature Oben et al. (2019:690) is advising that these several causes be addressed without pointing fingers to the subject teachers. In a study by Großschedl et al. (2019:402), the study mentioned that the teachers' pedagogical content knowledge (PCK) is crucial for effective design and teaching in school. Given the preliminary literature review, the study is unique in that it focuses on rural schools in Thabo Mofutsanyana and taps into PCK as a lens to interrogate the challenges of teaching and learning Accounting in grade 10.

1.8 DEFINITION OF OPERATIONAL CONCEPTS

1.8.1 ACCOUNTING

“Accounting is defined as the process of continuous communication of financial information about a business to users of financial information, such as the shareholders in companies and managers “(Ngwenya,2012:2). The communication of financial information is generally in the form of financial statements such as the state of financial position and statement of comprehensive income for example, the art in Accounting is that the art lies in ensuring the selection of information that is reliable to the users. The principles of accounting are applied to different businesses in the form of three divisions, namely, auditing, accounting and bookkeeping (Apostolou et al., 2022:56)

Weygandt et al. (2018:9) state that Accounting may be “the process of critically analysing, classifying transactions, recording financial information, summarizing, and interpreting business financial transactions.” One of the critical aspects of the process is being able to cast and keep running totals of financial statements. Practical examples of items that a business might need to keep up to date include the amount of money the business currently has in the bank, expenses of the business, liabilities of the business, its total income or revenue for the entire financial year, and the total expenditure of all the assets it has bought.

In this study, Accounting is seen as a school subject that equips learners with critical skills. “It is a process of recording, classifying and interpreting financial transactions of the business” (DBE, 2011:6). There are also various fields within the Accounting field, namely Financial Accounting, which is one of the branches of Accounting that involves a process of recording financial transactions, reporting, and summary of transactions from a business entity over a given period. Secondly, managerial Accounting creates different statements for the business, reports and documents that will assist management in ensuring they make better decisions related to their business (Fajrina et al., 2022:2).

Cost accounting is also seen as a type of managerial accounting that entails the recording, presenting and analysing manufacturing costs. Lastly, we have auditing. Auditing can be defined as verifying financial information disclosed by the accounting financial statements. It is an inspection of accounts to discover whether the financial statements give an accurate view of the business's financial position and profit or loss.

1.8.2 PEDAGOGICAL CONTENT KNOWLEDGE

Pedagogical Content Knowledge (PCK) was first introduced in 1986 by Shulman, and it refers to *“the knowledge teachers use to change certain subject matter to students, taking into account possible misconceptions”* (Depaepe, 2013:13). A Study revealed that PCK is still very dominant in research on teaching and the education of teachers It can be regarded as a combination of different knowledge bases and is a different subject-matter knowledge and it can also be seen as a combination of knowledge of students' understanding of the content, (Chan et al., 2021:44)

Nind (2021:185) defined PCK as a “unique combination of content and pedagogy involving knowledge of the representations helpful in teaching a particular subject and knowledge of misunderstandings and difficulties within the subject commonly experienced by learners”. He further went on to say that good teachers came to understand which were powerful similarities, analogies, examples, illustrations, demonstrations and illustrations for making the subject knowledge coherent.

According to this study, PCK can be defined as an academic construct representing great interest in an idea. It is a profound idea - rooted in the principle that teaching needs more than being able to deliver subject content knowledge to learners and that learners learning is more than grasping information for later accurate repetition. It was first introduced thirty-seven years ago and contains seven components, of which only three are essential subject matter knowledge. General pedagogical knowledge and knowledge of content and each focus on the educators' content knowledge.

1.8.3 Teacher Development

Patton et al. (2015:24) define teacher development as assisting teachers to grow and learn rather than as others getting teachers to implement change in class. It involves the teacher's ability to develop their views and ideas in classroom practice and focus on their feelings associated with change. Teacher professional development involves various activities that can develop teachers' skills, knowledge and expertise (Pischetola et al., 2022:1). The purpose of teachers' development is to improve the quality of education and extend teachers' commitments as agents of change. Teacher development entails teacher growth because an educator has a vital role in enhancing the quality of education in training quality learners, and educators must improve themselves professionally and individually. This includes the teacher's ability to attend departmental workshops and training provided by the department to enhance the skills of teachers. How is it related to the teaching of Accounting?

1.9 RESEARCH METHODOLOGY AND DESIGN

1.9.1 Research Paradigm

A paradigm can be explained as systems or beliefs, and it influences how academic researchers select the methods and questions they study and use to study them (Barnes, 2019:304; Kivunja & Kuyini, 2017:26). For this study, the interpretivist paradigm was used to determine the main aim of the study. The interpretivist paradigm is developed by critiquing positivism with the subjective perspective. In the researcher's study, participants showed the importance of the interpretivist paradigm by "interpreting their world and then acting based on such interpretation. Interpretivism focuses on detailed variables and factors linked to a context "(Alharahsheh & Pius, 2020:39). "It regards human beings diverse from physical phenomena as they can create a further detailed meaning, with the hypothesis that

human beings cannot be explored in the same way as physical phenomena are explored" (Alharahsheh, 2020:41). It shows the importance of studying the lived experiences by identifying the distinction in both natural human social science realities are the catalyst in the development of the interpretive paradigm (Kelly et al., 2018:10). The relevance of an interpretive paradigm to the researcher's study is that it allows researchers to see and view the world through the experiences and perceptions of the participants (Thanh & Thanh, 2018:24; Meissner, 2015:2).

Researchers are responsible for understanding the groups in which they work to challenge procedures of society that maintain the status quo. Relative to this, teachers were required to elaborate and explain what pedagogical content knowledge is. This enabled the researchers to capture the experiences of teachers from their perspective.

1.9.2 Research Approach

Qualitative research is a process whereby the research problem is studied in its natural setting in Thabo Mofutsanyana District (Akinyode & Khan, 2018:163). Data was collected using a qualitative approach because it will give the researcher time to observe in detail experiences and uses a definite set of research methods like in-depth interviews and focus groups (Hennink et al., 2020:10). In this study, the research problem that was studied was to explore the teaching of Grade 10 Accounting in the Thabo Mofutsanyana District. The collection of data through this method will allow the researcher to gather information from multiple sources that are intended to understand the meaning of the challenges through Accounting teachers, and it works together with Pedagogical content knowledge in this study because Accounting teachers were able to share their pedagogical knowledge to their subject matter knowledge (Tsiane & Motebang, 2023:23).

1.9.3 Research Design

The research design for this intended study is an exploratory case study because there is no single set of outcomes. The researcher used exploratory case study research because it is used to get an understanding of the matter in real-life settings and recommended to answer the research questions (Harrison et al., 2017:10). "Exploratory case study seeks to use particular cases in order to provide a general

understanding of a phenomenon by asking various questions that are used to develop a background" (Rogers et al., 2021.1). The advantage of using it is a close cooperation between the participants and the researcher to share their stories.

1.9.4 Selection of Participants

Purposive sampling was utilised in this study. Purposive sampling is where the selected participants have experience and a complete understanding of the phenomenon being researched (Thomas, 2022:2). According to Khobe (2021:46), the researcher does research for depth instead of breadth. It is, therefore, suitable to select purposive sampling. It is chosen because participants are accessible (Etikan et al., 2016:2; Ames et al., 2018:1). They are selected to represent the following characteristics of substantial interest to the research topic at a particular time. All participants will be allocated their specific roles and be allocated time frames as well. All sessions will be recorded during WhatsApp calls and Zoom sessions during interviews. Most interviews were through calls.

1.9.5 Methods of Collecting Data

The researcher used semi-structured interviews to collect participants' data in this study. Semi-structured interviews are a method used to collect and rely on asking questions within a determined thematic framework. However, the questions are not in order or phrasing (Adams, 2015:492). In terms of definition, Creswell et al. (2014:87) see semi-structured interviews as a discussion between two or more people in which the interviewer asks participants questions to collect data and learn more about their beliefs, ideas, views, behavioural patterns, and opinions. They were used because they allowed the participants and the researcher to exchange questions through a request for an elaboration on responses to understand the challenges that Grade 10 Accounting teachers experienced. (see 3.10).

1.9.6 Data Analysis

Hlongwane (2020:39) defined data analysis as the organized means to study the whole information obtained from participants and break it down into small parts. During the analysis process, the researcher will become occupied with transcripts of interviews. The researcher has used other material and field notes for collecting data

(Bertram, 2014:1). For this study, a thematic analysis was utilised to analyse data. The thematic analysis goes outside of counting explicit words or expressions. It concentrates on describing and identifying explicit and implicit ideas within the data called themes (Guest et al., 2011:10). Thematic analysis is the process that identifies patterns and themes within the data (Evans & Lewis, 2018:3; Riger & Sigurvinsdottir, 2016:33).

This starts at the stage of the collection of data and continues through the process of transcribing, reading, analysing, and interpreting the data. Thematic analysis and pedagogical content knowledge were used, as their role was to ensure teachers could relate their pedagogical knowledge to their content and subject matter knowledge.

1.10 VALUE OF PROPOSED RESEARCH

This study seeks to determine intervention strategies to demonstrate the need for teaching Accounting in Grade 10. This study is significant to educators and learners, as it will empower them with the required critical skills and 4th Industrial Revolution techniques to know Accounting better. The research aims to benefit teachers because they will be equipped with pedagogical skills. Teachers will shift from a teacher-centred approach to a more learner-centred approach. Learners will adopt 4th Industrial Revolution skills, such as critical skills, complex problem solving and cognitive flexibility, to improve the number of learners enrolling for Accounting.

1.11 ETHICAL CONSIDERATIONS

1.11.1 Informed Consent

The researcher obtained approval from the University of the Free State. The researcher also wrote a letter to the Department of Education asking for permission. Moreover, the researcher obtained written permission from the headmaster and the school's Governing Body asking for permission to conduct research at their school. The consent letters were emailed to the chosen participants to get their responses. In these consent letters, the researcher emphasised that the participants could withdraw anytime if they chose to (Iphofen &Tolich, 2018:8). The participants were assured that their data was protected according to the Data Protection Act (Aledeh & Kotera, 2020:3).

This Act regulates many stages in data processing and addresses how data are gathered, registered, stored, and distributed (Naudé, 2014:5). Transcriptions were stored safely for five years. The researcher used a small sampling because, in similar populations where participants are alike concerning the results of variables that are important to study, smaller samples may sufficiently represent the population (Maree, 2016:199).

1.12 STRUCTURE OF THE STUDY

Chapter 1: An overview of the study was provided by discussing the background of the study, the research problem, the conceptual framework, and the research methodology to provide the study's context.

Chapter 2: An in-depth discussion of local and international literature is reviewed, focusing on Critical Accounting Research as the Theoretical Framework underpinning the study.

Chapter 3: A comprehensive discussion of Research Methodology will be considered, including data collection procedures, data analysis, and ethical considerations.

Chapter 4: This chapter mainly focuses on data analysis and discussions of the research findings.

Chapter 5: Findings, recommendations, and reflections are presented in this chapter.

1.13 CONCLUSION

This chapter introduced the background of the study, the purpose of the study, and the rationale for the study. This chapter also provided a brief review of related literature and defined the operational concepts of challenges related to teaching Accounting in Grade 10 by teachers. The theoretical framework and the research methodology were also introduced. In addition to introducing the methods of collecting data, the chapter also elaborated on the techniques used in analysing the data. The value of the study and ethical issues that were considered were also discussed. The chapter layout was also outlined.

CHAPTER 2
LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 INTRODUCTION

The main aim of this study was to explore the teaching of Grade 10 Accounting in the Thabo Mofutsanyane District. The overview of the study was discussed in Chapter 1, and Chapter 2 will review the related literature. The purpose of this chapter was to conduct a thorough literature review to explore the teaching of Grade 10 Accounting in Thabo Mofutsanyane District and the challenges faced daily by Accounting teachers in teaching Accounting Grade 10 and how to address those challenges. This chapter starts with discussing the conceptual framework used and details how it assisted the researcher in laying the foundation to answer the research questions and then moves to related literature. In undertaking the study, is underpinned by the following.

2.2 CONCEPTUAL FRAMEWORK

This chapter focused on conceptual framework and literature review. This study used pedagogical content knowledge (PCK) as a lens. In developing the argument for adopting PCK as an appropriate conceptual framework for this study, the historical background of PCK and its relevance to the study were discussed. The second section of this chapter focused on a literature review of the challenges identified in this study.

2.2.1 Pedagogical Content Knowledge (PCK)

The concept of PCK was developed in the mid-1980s by Lee Shulman. PCK can be defined as an academic construct that represents a great interest in an idea (Shing et al., 2018:40). “It is an idea that is based on the regard that teaching compels more than just delivering subject content knowledge to learners and that absorbing information for later use” (Coetzee et al., 2020:2; Wilson & Peterson, 2006:2). Accounting teachers must possess knowledge of the content that they teach; this knowledge contains understanding of Accounting concepts, the signs and symbols that were used in teaching Accounting, and rules used in teaching Accounting to be able to teach them effectively.

PCK is imperative knowledge developed by educators over time and includes

thorough experience on how to teach a particular subject in different ways to lead to greater student understanding (Loughran et al., 2012:1).

It was adopted for this study in order to explore the teaching of Accounting in Grade 10. It is not the same for all educators of a given subject (Loughran et al., 2012:1). PCK is actual expertise with features of individuals and differences that are affected by the teaching context, content and experience (Guerriero, 2014:7). Researchers view PCK as the same for some educators and different for others. However, it is the beginning of a teacher's professional knowledge and expertise (Kleickmann et al., 2013:100). It is a theory which argues that teachers must have a rich and sound conceptual understanding of the specific subject matter and content knowledge that they teach (Tondeur et al., 2020:340; Wilson & Peterson, 2006:2). This significant conceptual of understanding is combined with expertise in creating, using and adjusting to teaching combination of knowledge of content and pedagogy known as PCK. (Berry & Mulhall, 2012:7).

2.2.2 Historical Background of Pedagogical Content Knowledge

As elaborated above, PCK was first introduced by Lee S. Shulman in the 1980s. (1986, 1987) thirty-eight years ago. The term "*pedagogical content knowledge* was first introduced into teachers' education discourse in Shulman's 1985 presidential address to the American Educational Research Association (AERA)". "It was defined as the first of a kind of content knowledge that goes outside knowledge of subject matter to the dimension of subject matter knowledge for teaching and learning" (Shulman, 1986: 9). "It is, therefore, a certain form of content knowledge that represents the aspects of content most connected to its teachability" (Shulman, 1986: 9).

The main difference between subject matter and content knowledge is that content knowledge is Knowledge of the content. It is mainly about the teachers having a deeper understanding of the subject that is being explained and taught at its different levels (Park & Oliver, 2008:271; Hlatshwayo et al., 2022:55). Subject matter knowledge is a teacher's understanding and expertise in the content area they following the conception of the term (Rollnick & Mavhunga, 2016:423). A considerable shift was about to take place in how teacher educators think about the knowledge base of teaching and learning (Bullough, 2001:655). This means much value has been attached to the concept of PCK as a conceptual framework. A common explanation

of PCK components has since been made since the view of PCK was introduced first by Shulman (1986). This means efforts were made later to elaborate on the components of PCK (Jing-Jing, 2014:411).

2.3 COMPONENTS OF PCK

Shulman (1986) went on to define what PCK should comprise by expounding four components of teacher knowledge, namely:

(1) subject matter knowledge,
(2) pedagogical content knowledge,
(3) general pedagogical knowledge
(4) knowledge of context.

However, as time passed, research has focused on only three components of PCK (Bromme, 1995; Baumert & Kunter, 2006). General pedagogical knowledge(GPK) and pedagogical content knowledge are essential for successful teaching and learning of Accounting, which is one important factor affecting instructional quality (Majeza, 2020:13).

2.3.1 Subject Matter Knowledge

(SMK) primarily focuses on the content knowledge of a particular subject and knowledge of the functional and syntactic structures of the discipline, according to Nilsson & Karlsson (2019:419). SMK includes a critical component of the knowledge and fundamentals of teaching and learning (Grossman, 1990). Gao et al. (2021:2) also identified general pedagogical knowledge (GPK). “It indicates to the knowledge teachers require to characterize and redevelop the subject-matter content to affluence learning and make it more inclusive to the learners”. Since teachers in Thabo Mofutsanyana District seem to lack this, its possession assisted them in presenting accounting lessons.

GPK is significant to the researcher’s study because it focuses on the general pedagogy of teachers in rural areas in the Thabo Mofusanyana district (Ulferts, 2019:8;

Alkalaki, 2021:8)

Pedagogical content knowledge conceptual theory is adopted in this study because the knowledge and nature of analysis differ between many different fields. Furthermore, “Accounting teachers are required to understand and have a deep knowledge of the basics of the disciplines in which they teach”(Koehler & Mishra, 2009:65). Shulman (1986) “explains that the understanding of teachers of the subject’s content knowledge and the way they provide the content have an interconnection in the teaching and instruction that is offered to learners”.

Since South Africa’s democracy in 1994, after the curriculum reform, the South African curriculum underwent various changes (Govender, 2018:1; Hoadley & Muller, 2009:69). these must included a sequence of various transformations to the nature of Accounting and content of accounting from accounting science, to bookkeeping, to ‘financial literacy to ‘accounting’ (Garg, 2010:10) . Knowledge that is taught to learners at school is the knowledge that is derived from academic disciplines where the knowledge is produced (Dlamini, 2020:10). In other words, the subject of accounting that is included in the official curriculum intended to be taught and learned at school is a *collection* of knowledge from the discipline of accounting which incorporates the disciplines’ professional norms and standards, which regulate the practice.

Subject matter knowledge (SMK) is the general specific kind of factual knowledge teachers have on a particular topic (Gess-Newsom et al., 2017:944). This means teachers demonstrate SMK by ensuring they have a deep understanding of the knowledge they teach learners (Schuld et al., 2017:109; Prestage & Perks, 1999) indicated that teachers demonstrate SMK in various activities or the examples that they utilise in class (Nixon et al., 2019:707). The kind of examples and the activities given to their learners by teachers point to their knowledge of the structure of the subject, concepts in a subject, skills teachers possess, facts, and definitions. Teachers must have SMK for them to be able to teach learners; this means teachers cannot assist learners in learning things they do not understand.

SMK can be further explained in two ways in which the structure of PCK aids the purpose of teaching and learning: firstly, the transfer of skills to tasks similar to those that learners originally learned. Secondly, the transfer of attitudes and principles

learned earlier, thus making performance efficient (Rollnick & Mavhunga, 2016:433). In their view, various approaches and attitudes towards a particular subject can be taught in the GET phase grades, such as in primary school, that would have significant relevance for later.

2.3.2 General Pedagogical Knowledge (GPK)

GPK can be explained as a wide range of strategies and principles of classroom management that exist to go beyond the subject matter, knowledge of curriculum with a particular grasp of the learning materials and programs that serve as 'tools of the trade' for teachers (Leijen et al., 2022:210). This latter was considered the most fundamental and essential element of knowledge of teachers and has been studied widely (Guerriero, 2014:5). In contrast, GPK has not been the objective of many research studies despite several studies indicating that it is vital for developing quality teachers. This includes their basic knowledge, their beliefs, and the skills that are linked to teaching, as well as beliefs that concern teaching and learning and learners.

CAPS outlines unequivocal assessment and learning outcomes for every grade in school and each subject. It essentially provides teachers with a clear idea of assessment guidelines, what the learners should be able to know and understand, and what the teacher teaches them (DBE,2020:1). This requires the teacher to have GPK, which means it can be thought of as a foundation of teaching that is shared by teaching professionals across disciplines and educational levels, especially in Thabo Mofutsanyana district (Ulferts, 2019:1). The use of GPK in this study is to focus on principles of curriculum and strategies of classroom management (Guerriero, 2014: 1).

This means teachers use the CAPS and the principles of GPK to ensure that learning occurs within a social context and that success depends on individual students' general perceptive and affective characteristics. The usefulness of this knowledge to teaching and learning Accounting is that it will assist a teacher greatly in drawing interest, holding the particular attention of the learners in class, and managing resources in education (LTSM).

2.3.3 Knowledge of Context (KC)

Knowledge Content (KC) is the third domain, according to Demirdogen (2016:495), and is the one in which teachers acclimatise their knowledge to particular school settings and individual learners (Deng, 2018:155), as cited in Grossman. (1990:110), contends that teachers' knowledge to be used in the classroom must be context-specific. This means the teacher's knowledge must be acclimatised to suit the particular learners and their contextual factors, such as the school's culture, background, and families. Teachers in Thabo Mofutsanyana district do not have sufficient Knowledge of Content, which means they are required to have their knowledge of the subject matter, this includes knowledge of the concepts and how teachers relate this knowledge to the learners (Moloi, 2018:21). Accounting has much content. Teachers' content knowledge may differ, and the KC each class imparts to its learners will differ (Kurt, 2018:1).

The fourth domain of knowledge by Grossman is pedagogical content knowledge (PCK), which is the main focus of this study. PCK in Accounting is much more than knowledge that is simple in Accounting (Grossman, 1990).

2.3.4 Pedagogical Content Knowledge

Pedagogical Content Knowledge (PCK) is the combination of pedagogy and content that is distinctively the province of teachers. This means it is the teacher's professional, unique understanding. “The knowledge which incorporates the content knowledge of a certain subject and the pedagogical knowledge for teaching and delivering that particular subject” (Brant, 2006:63). A teacher with a good background in PCK of the subject can deliver the content of the subject accordingly and can contribute to better learner understanding of the subject, and this will assist in the teaching of Accounting.

PCK, according to Shulman (1986), “is a subject matter knowledge for teaching its subjects this includes the most beneficial forms of interpretation of those ideas and illustrations”. It was adopted to help accounting teachers present. The way other teachers introduce Accounting concepts in Grade 10 cannot be the same. Furthermore, teachers need to understand the content properly; whichever method they use, they believe learners will be able to fully understand what they are being

taught in the teaching of Accounting. PCK enables a teacher to make a subject comprehensive to others (Chai et al., 2013:31).

Moreover, PCK includes a general understanding of various things that make the content of Accounting easy or difficult to understand, a deep understanding of misunderstandings of learners that are related to specific content and the importance of being able to choose content adequately (Oztay & Boz, 2022:245). The nature of the subject Accounting was developed so that learners doing Accounting are required to obtain critical thinking skills, communication skills, analysing and interpreting and organising skills (DBE,2011). For the learners to acquire those skills, teachers in Thabo Mofutsanyana District must have sufficient PCK, meaning they teach learners to be critical thinkers in order for them to be able to communicate, analyse, interpret, and organise financial information (Ngwenya, 2012:21).

2.4 THE RATIONALE OF PCK IN THE TEACHING OF ACCOUNTING

The study was motivated by the researcher's extensive experience and various concerns as an Accounting teacher. PCK is relevant to the study because it explores the challenges of the lack of PCK in teaching Grade 10 Accounting in rural schools. Much research has been done on the PCK of educators, and it is an expression of the recognition that the practical experience that teachers have gained in their classroom experience is genuine knowledge (Purwoko et al., 2019:1; Schiering et al., 2023:136). Research proves that Accounting teachers, specifically their PCK, is an integral component of the tools they utilise in their classroom because it allows them to be able to act and identify the factors that regulate the stability of their different models of teaching and learning (Kathirveloo et al., 2016:4). This ability to identify factors assist teachers to select appropriate teaching content and methods in teaching Accounting.

The best way to ensure that learners master Accounting content is through direct lived experiences and practices and the use and promotion of active learning (Ngwenya and Maistry 2012:30). Pedagogical content knowledge is equally a critical knowledge base for Accounting teachers for effective teaching (Suh & Park, 2017:246). This domain of knowledge goes beyond knowing the subject. This implies that teachers must have PCK besides other bases of knowledge they acquired in order for them to

teach Accounting in school effectively. Kind (2009) asserts that PCK is a kind of content knowledge teachers display when teaching, hence needed for teaching Accounting.

Knowledge of learners' understanding is essential in pedagogical content knowledge. Driel & Berry (2017:245) believe that if teachers could comprehend how learning occurs in Accounting, they could predict the learners' misconceptions. Teachers would be able to elaborate on accounting concepts, explain how and why the learners think the way they think, and assist them in rectifying those misconceptions. With curricular knowledge, Sæleset and Friedrichsen (2021:1) assert that curricular knowledge includes the knowledge of curriculum materials for teaching a particular topic. Curriculum knowledge reflects a teacher's comprehensive knowledge of how topics are relevant to teachers within the same subject matter and beyond the grade they teach and how they can be included in topics beyond Accounting.

So, possessing this knowledge becomes a basis for teaching Accounting, listing topics for ease of comprehension. In South Africa, this would refer to how well a teacher understands the CAPS Accounting curriculum across all high school grades, not just for the grades he or she teaches.

2.5 PEDAGOGICAL CONTENT KNOWLEDGE IN RELATION TO TEACHING ACCOUNTING

Accounting educators must have knowledge of the content they teach, and this knowledge includes rules and methods used in teaching Accounting (Sithole & Lumadi, 2012:71). Teaching Accounting requires the teacher to make the subject matter accessible for the learners to understand and create meaning for what they are teaching the learners (Modise, 2016:291). The reason for this is to make sure that educators use examples in class to make learning easy. Using teacher examples strengthens the subject matter and enhances teaching and learning. Many examples are used in class by educators to make sure they repeat content knowledge to eliminate any misunderstanding by learners.

The content taught must be related to examples that are mainly used to teach the subject (Gwenya & Maistry, 2012:21). Educators must also know strategies and methods of teaching Accounting (Hlongwane, 2020:30). Knowing strategies and methods of teaching Accounting will enable teachers to select what makes teaching it easy. According to Qhosola (2015:215), a teacher with deeper PCK can understand how learners in Accounting class acquire their skills and construct knowledge. This means that an effective Accounting teacher finds ways to make learners understand Accounting better by using teaching methods that evaluate the learners thinking (Shulman's,1996; Qhosola, 2015:215). This means if the educator can deliver the correct content to the learners, they have proper strategies to teach them and make them understand Accounting better.

2.6 CRITIQUES OF PEDAGOGICAL CONTENT KNOWLEDGE

Critics in research have argued that research in this particular scope of the framework focused mainly on the content knowledge of teachers as individuals and has no proper and substantial role of communities and teaching contexts in teachers' content knowledge (Jing-Jing, 2014:411). The second extensive critique or shortcoming of the PCK framework and the following research has been that it makes knowledge very fixed. This means it treats knowledge as stagnant and stable, so it cannot pay sufficient consideration to teachers' learning processes and' thinking (McNeill et al., 2016:261). The lack of attention to teachers' knowledge has limited researchers' ability to use PCK as a tool that supports and assesses the development of educators openly and led to a research programme that will only concentrate on knowledge of intellectual processes.

These two critiques that go together in this research of PCK pointed to a need to form an idea for sSMK of teachers as active and developing in the different professional contexts in which teachers continuously learn and work (Barrett & Green, 2009:17). This means that a necessity for research that will critically examine PCK of teachers development, rather than in its more form that is unchanging. This research mainly focuses on developing through commitment to professional activities involving teaching practice (Bernal et al., 2013:6).

Unfortunately, “slight research examines PCK from this advanced and existing perspective” (Kirschner et al., 2016:1342). Most research that examines the advancement of PCK in teaching and learning has highlighted the nature of content knowledge advancement. “Many previous studies have stressed the prominence of a sound conceptual framework into which new teacher's comprehensions gained through teaching can be integrated into teaching Accounting“ (Chan, 2022:487).

This conceptual framework is often deficient due to the limited content that is inappropriate that many teachers experienced (Oztay et al., 2023:1). For instance, the division between pedagogy courses and content has presented in so many programmes on teacher education effectively meant that teachers were expected to merge their knowledge of pedagogy, subject and content individually when they enter class. Unfortunately, research has revealed that this combination does not continually happen (Park & Suh, 2021:185)**.** Researchers have discovered that learning from different experiences is neither as inevitable nor as effortless as novice teachers might like to believe (Mavhunga, 2020:960).

The vital construct of PCK and its preceding advancements have urged researchers in education and teachers to consider teachers' knowledge, particularly their SMK (Carlson & Daehler, 2018:1; Grossman, 1990**:**109). The need to examine the development of PCP remains for studies through teaching activities. These studies needed to account for the evolving, active, and contextual nature of PCK of teachers as it initially developed in the preservice education of teachers and crucially as it further developed teachers' constant commitment to the processes of pedagogical reasoning (Fernandez, 2014:79).

These studies may bring readers to the complicated and haphazard processes by which teachers also learn from their classes through experiences. Being able to understand what aspects contribute to and hamper teacher learning can, in turn, notify teacher educators' efforts to prepare teachers and be able to support them in the ongoing development of PCK (Worden, 2015:106).

2.7 CHALLENGES EXPERIENCED BY TEACHERS IN THE THABO MOFUTSANYANA DISTRICT REGARDING TEACHING AND LEARNING ACCOUNTING

2.7.1 The Nature of Accounting as a Subject

Accounting is a subject that demands constant practice from learners in order to comprehend what the subject is really about (Sithole, 2019:20). Teaching and learning in the discipline of Accounting regularly happen through effective and regular practices of different skills by learners (Ngwenya, 2014:177). The more learners practice Accounting daily, the better they will understand its nature (Carpenter & Feroz, 2001:118). The curriculum of Accounting is driven by essential objectives which need to be achieved. According to Panja (2018:3), the objectives of Accounting as a subject are as follows: interpreting financial information, analysing information, and recording financial information to make crucial decisions.

The role of Accountants in the working environment is to present financial information and communicate it effectively by using the Generally Accepted Accounting Principles (GAAP) and International Financial Recording Systems (IFRS) that are used worldwide, and also develop and demonstrate an understanding of essential Accounting concepts. They gain knowledge and financial skills that can contribute indirectly or directly to the increase in our country's standard of living (Umalusi, 2014:30). To teach accounting effectively. A teacher must have a deep understanding of accounting concepts so that learners can acquire all the important and necessary information.

According to the CAPS document (2021:8), Accounting is a subject that *"focuses on assessing performance and processing and communicating financial information about economic sectors"*. This discipline verifies that principles of ethical behaviour and transparency are adhered to. This means that Accounting as a subject deals with the systematic, logical, and accurate selections that record financial transactions and the compiling, analysing, interpreting, and communicating financial statements and reports of management for use by parties that require them. Accounting has three main fields: Financial Accounting, managerial accounting and auditing (Department of Education, 2011).

The main objective of financial accounting is to establish the outcome (net profit or loss for a particular financial year) of a business and to determine the financial position of the business (balance sheet) as of a date at the end of the accounting period (Garg, 2015:7). “The second objective of *Cost accounting* is to find out the expenditure of goods produced or services that were rendered by a business. It also assists the business in controlling costs by demonstrating avoidable losses and deficits” (Gultom et al., 2019:109). Management Accounting supplies shareholders with necessary information at an appropriate time, enabling management to make informed decisions and effect control (Ascani et al., 2021:25). The South African curriculum highlights the importance of teaching Accounting within all three fields because of their relationships and connectedness.

Furthermore, Accounting as a school subject according to CAPS was developed, and it incorporated Accounting concepts that ensure learners are equipped with critical Accounting skills (Ngwenya, 2012:2). Moreover, Diseko and Modiba (2016:346) have explored Financial Accounting and indicated that many factors affect the way a teacher teaches in class. This includes time to prepare, the cost and knowledge of content, the subject matter's nature, curriculum prescription, and recommendations on research on various patterns of teaching and learning experiences of learners.

2.7.2 Change in the South African Curriculum

The transformation in the Accounting curriculum had a massive effect on how Accounting is taught and studied. Implementing what is known as Outcomes Education (OBE) by the government requires learners to memorise the content only to prepare them for assessment. However, implementing CAPS requires learners to thoroughly understand, memorise, analyse and interpret the financial information taught (Qhosola, 2015:216). The South African curriculum has transformed and changed many times in the history of South Africa. These changes and reforms in the curriculum were implemented in all schools as per Policy documents.

The transformation in the Accounting curriculum was implemented across all school subjects and was experienced by teachers teaching Accounting as a subject.

This change also displayed that teachers teaching Accounting welcome the changed curriculum CAPS and implement the change because the change revealed that CAPS was clear on assessment guidelines and content. However, the problem is still educators' pedagogical content (knowledge) in implementing the change, how they teach accounting and how they receive the professional development. The National Curriculum Statement (NCS) analysis showed an overload of content. However, Ngwenya and Hall (2014) indicated that the CAPS documents have tried to solve challenges related to content overload by shifting topics to Grades in the FET band.

Having all these changes in the Accounting curriculum, research revealed that they made the Accounting curriculum very theoretical (Ngwenya & Hall, 2014). Teachers discovered that it was challenging to adapt to changes in a reformed and transformed curriculum to their existing teaching approaches to teach learners according to the current CAPS curriculum, which highlights understanding all basic Accounting concepts (Ngwenya & Hall, 2014:26).

2.7.3 Lack of Pedagogical Content Knowledge in Accounting

The literature revealed that educators' lack of pedagogical content knowledge remains a challenge among accounting teachers (Kathirveloo et al., 2014:3). PCK is specific knowledge about the subject matter that is taught or learned. (Schmidt et al., 2009:125). Pedagogical Content Knowledge includes knowledge of the subject a teacher teaches and its organising structures (Qhosola, 2016:52). Teachers must be adequately equipped with sufficient content they teach and how the nature of knowledge is different for different areas of this content.

Molise (2020:447) argued that many teachers lack inadequate content knowledge and qualifications. He further added that many did not major in accounting. Accounting teachers in rural public schools do not possess content knowledge of their subject content (Madrich et al., 2021:385) because they are not sufficiently supported enough to improve their content knowledge and practice.

This compromises the quality of teaching and learning in accounting (Mohangi et al., 2016). Effective teaching requires teachers to have a sound understanding of the

content and the Accounting concepts they teach, which is not the case. In other schools, teachers are not correctly placed and teach subjects they did not major in, which creates insecurities. (Ngwenya, 2012:22).

Concerning the lack of pedagogical content knowledge, Rossouw and Greeff (2020:40) underline the main challenge of content knowledge. The same challenge applies to other subject fields, not just Accounting. In the learning subject, EMS, for example, was included as one of the learning areas after the transformation of the curriculum in the Revised National Curriculum Statement, which was implemented across different bands in schools (Moloi, 2018.3). These changes in the EMS curriculum impacted how Accounting is taught and studied. These fluctuations in the curriculum started in EMS in the General Education and Training (GET) phase, where the foundation of Accounting takes place.

Teachers who teach EMS in grade 9 are expected to teach business studies, Economics, and Accounting as EMS is an integrated subject, which is a significant challenge because they cannot prepare learners for Grade 10 accounting. They are unable to prepare the learners for Grade 10 Accounting because many educators that are teaching EMS in Grade 9 mainly majored in only two subjects, which could be Business Studies and Economics and do not have Accounting as a major subject (Coetzee, 2016:10). EMS educators in Grade 9 are unable to build a strong foundation of Accounting as Grade 9 is regarded as an exit phase for GET, this means EMS teachers are not confident in their subject field (Moloi, 2018.3).

The content in the Accounting curriculum is developed and created so that teachers must have the adequate acquisition of discipline PCK and be able to combine knowledge that may assist the learners in fitting into a post-school working environment (Mkhize et al., 2022:105). Another issue that is currently facing Accounting teachers is the need to change their teaching and assessment practices and to be able to align them with the requirements of the newly transformed curriculum. Currently, teachers lack the conceptual knowledge to integrate content knowledge effectively with the new curriculum, especially if they have been trained along the old traditional discipline model (Rousseau, 2014:167; Sithole & Lumadi, 2012:71).

After the curriculum transformation, teachers have also voiced their concerns about inadequate training in the CAPS, which seems to add to teachers' lack of content knowledge (Sosibo & Nomlomo, 2014). When CAPS was introduced, one vital recommendation was related to teacher training as it involves a distinctive and clear link between existing teacher's curriculum and their new methodologies (Klapwijk, 2012). Rossouw & Greeff (2020:51) argued for the role of high-learning institutions in teacher training and focused on the importance of content Accounting education in secondary school. Pedagogical content knowledge alone cannot further our deep understanding of the relationship between the knowledge of teachers and teaching. Therefore, there is a clear need to look at the teachers' work through accounting content knowledge for teaching (Ball et al., 2008: 3). The following section discusses insufficient development for Accounting teachers.

2.7.4 Insufficient Development for Accounting Teachers

Professional development is different theories of how teachers learn new teaching strategies and content or development in teaching (Kennedy, 2016:945). There is no continuous professional development for educators currently teaching Accounting in High schools (Widayati, 2017:1), and there is currently a significant gap in professional development for educators in Thabo Mofutsanyane. Educators need continuous development to update them on current teaching trends and other relevant teaching issues and solutions. According to Myanmar (2018:66), there have been insufficient quality educator training programmes because of the lack of qualified teacher trainers.

Draz (2017:44) also argued that continuing professional development plays a vital role in ensuring professional competency is maintained in Accounting academics. Teachers require new technical knowledge about the teaching of Accounting because of the rapid, constant change in literary standards and the high-performance expectations from learners, which require teachers to develop or use modern-age teaching skills (Jan, 2017:50). Therefore, educators must improve themselves professionally and individually to enhance quality education.

Continuing professional development is also important as the principle of lifelong learning for quality educators and teaching. Educators must have knowledge,

awareness and skills related to their professional development to offer quality education and training to their learners. (Çakır, 2018:1).

2.7.5 Predominant Use Of Teacher-Centred Method In Teaching Accounting

According to the DBE (DBE, 2011:10), *"teaching Accounting has not always been an easy job for most teachers, which is clearly shown by the lower pass rate and decline in learner enrolment over the past years"*. The teachers teaching Accounting are supposed to use teaching methods that promote active and critical learning in order to enhance quality teaching.

Tunjera (2019:1) states that instructional strategies are the main principles, teaching and educational philosophy adhered to by teachers. Instructional strategies can also be defined as various techniques teachers employ when teaching learners, provisional on the subject and the topic taught. Susani (2016:24) affirms that Accounting teachers need to employ different instructional methods, such as a learner-centred approach and various technological tools to assist learners in becoming independent, strategic learners and critical thinkers.

The result of poor teaching and learning or incorrect teaching has identified Accounting as one of the subjects with poor learner performance across the grades (Susani, 2016:2). Despite this result many educators still use traditional teaching methods like blackboard, chalk and textbooks. They are still talking for the whole period, and learners are listening (Panja, 2018:3). This means the backwardness of this teaching method makes Accounting less efficient and can rarely meet the demand of the current learners doing Accounting that the economy requires.

Arguably, teachers using the centred method are considered the experts who are in charge of diagnosing the learners' needs and abilities, determining content to be taught, prescribing the learners' learning activities and assessing the learner's achievement (Lak et al., 2017:16). These methods make it challenging to create a classroom environment that is conducive to engaging learners' thoughts and depending solemnly on the educator as the information conveyor. Hence, teachers need to change their teaching beliefs, methods, strategies and ways of teaching,

which, over time, become resistant to change once adopted in class (Cao et al., 2019:126).

Other authors describe the teacher-centred method as a “direct instruction method” known as a method used in the classroom in which the content gets to be delivered to learners faster (Khasawneh, 2022:48:) The recommended way of teachers engaging with the material (LTSM), textbooks and the pace are determined by the teacher only and apply to all learners in the class regardless of if they have progressed learners or not (Baghoussi, 2021:269).

Depending on the individual learner's knowledge, achievement, performance level, interest and motivation, direct instruction or predominant use of the teacher-centeredness method was found to be the most common frequently reported teaching method in Accounting, followed by working in groups and individual work. Hammond et al. (2020:98) direct instruction and predominant use of the teacher-centeredness method is the most frequently used instructional method among Accounting teachers across grade levels and countries.

The pace of instruction is found to be more likely to be too fast for the learners than other teaching methods. As a result, direct instruction or the predominant use of the teacher-centeredness method may limit learners' participation, discernment of choice and the ability to influence the pace of instruction. This means this teaching method negatively impacts learners' emotions relative to more learner-centred approaches to teaching (Chen, 2019:57).

Goosen and Steenkamp (2023:1) argue that corporate learning would be an excellent instructional method to ensure learners understand Accounting. They mentioned that when learners work together and interact with their peers in the classroom and teachers, they can give constructive feedback to each other by explaining and discussing various responses, which will improve learners' performance. This will also improve learners’ understanding of the subject and the performance of Accounting and critical thinking skills.

This means peers would be working together with one other's zones of proximal development, and they are therefore often afforded demonstrations for each other, thus leading to some more advanced and critical thinking (Adendorff et al., 2018:1). Appavoo et al. (2019:12) mentions the collaborative learning exposes or encourages learners to work in groups and teachers should also partake in the formation of groups in order to enhance the performance of Accounting. This involves giving group management roles such as appointing a group leader, an encourager, and a cheerleader.

2.7.5 The Effects of Resources in the Teaching of Accounting (Shortage of Textbooks – LTSM)

Resources such as textbooks provide structure and order in the classroom's teaching Accounting and learning process (Okongo et al., 2015: 134). They are regarded as a handy and most effective tool or instrument whose sole purpose is to facilitate the teacher's work, align the objectives daily and give learners stability and confidence. Textbooks also assist educators by providing security and confidence to inexperienced teachers (Makori & Onderi, 2014:). In education, the term "resources or learning and teaching support material" (LTSM) in the phrase *"teaching refers to all teaching materials utilised to support the smooth processes of teaching and learning, such as the textbooks of learners, teachers, classrooms, chalkboards, learners' furniture and library"* (Rammala, 2009:78). Literature revealed that many schools that are situated in rural areas are poor and lack resources. The shortage of textbooks is a serious challenge affecting academic performance in many subjects, including Accounting (Gaotlhobogwe, 2017:10).

Ngwenya and S'khumbuzo (2020:355) view a textbook as a pool that provides teachers and learners with knowledge, essential concepts and ideas about a particular subject, usually written by education specialists specialising in a particular field. The literature has broadly recognised the shortage of textbooks (LTSM) in the teaching and learning process (Makori & Onderi, 2014). However, Glennerster et al. (2011:1) observe that the average child in South Africa does not benefit from textbooks because many schools in South Africa, especially the ones in rural schools, have a shortage of textbooks, and learners have to share textbooks (Makori & Onderi, 2014:76).

This is another challenge facing South African educators. It is argued by Meier and West (2020:2) that teaching and learning Accounting are affected negatively by a short supply of textbooks and classrooms that are very overcrowded. Morales and Baker (2018:1) affirmed that teaching and learning that is effective and as directed by any curriculum is only possible when necessary resources are there for teaching and learning. According to Lee and Catling (2016:50), many scholars argue that schools with abundant resources have greater chances of successful teaching and learning than schools with a short supply of resources. The textbook shortage in classrooms can cause poor performance and extreme stress on the learners and teachers (Meier & West, 2020:2).

Not only will the students and teachers be in distress, but the learners will be unable to learn and perform to their fullest potential because they will not be given the proper learning materials and resources. Once this issue is considered, solutions can be investigated for this significant problem (Mupa & Chinooneka, 2015:125). In different areas across South Africa, many schools in different provinces are struggling to find enough money to spend on textbooks, and the LTSM are in their schools (Mlachila & Moeletsi, 2019:8). Areas with high poverty rates, marginalised groups are typically affected due to socio-economic issues, and this is areas where the schools are struggling the most. The people living around the school do not pay as much for school fees (Mouton et al., 2013:32). Many schools in high-poverty areas (rural areas) struggle to find enough resources. The shortage of textbooks and LTSM affects the learners in different ways. It means they are not getting the most out of their education (Maffea, 2020:3).

Many schools in rural areas either lack furniture or textbooks (Songbatumis, 2017:58). In some situations, the inadequate supply of textbooks has been described as “acute” (Barrett et al., 2019:8). School furniture in many rural schools was reported as not being in a good state and inadequate to the extent that in some schools furniture shortage was reported as acute and learners had to share chairs and tables or sit on the floor during teaching (Lingam & Lingam, 2013). In Calcutta, India, a study involving teachers in primary schools identified a lack of electricity, furniture and space as a major challenge schools face. In Kenya, many schools situated in Nairobi have a

shortage of furniture that is either broken or lost in space. Makori and Onderi (2014:1) discuss how this broken furniture relates to learning.

Learners, therefore, need comfort when sitting in class, reading and writing. This means furniture plays a vital role in ensuring the comfort of learners. This impacts learning in Thabo Mofutsanyane District as well. From the researcher's interpretation, the availability of relevant resources in teaching and learning Accounting will enable teachers and learners to achieve educational goals such as efficient teaching where learners can accumulate the necessary knowledge and skills to learn Accounting better (Barrett et al., 2019:7).

This is because the unavailability of resources is assertive against ineffective teaching and learning in schools. Resources are essential for improving teaching and learning in the country's education system. However, some studies have disputed the correlation and relationship between academic performance and resources (Munje & Mncube, 2018:81). This section discussed the lack of resources in schools, which is one of the causes of poor performance in Accounting as a subject. Having discussed the challenges in teaching Accounting in Grade 10, the following section discusses possible strategies for addressing the identified challenges.

2.8 INTERVENTIONS IN TEACHING OF ACCOUNTING

2.8.1 Involvement of Professional Bodies

The Department of Basic Education (DBE) has come up with various solutions to the challenges of teaching Accounting and has therefore tried to introduce various intervention strategies to address the issues of poor learner performance and decline in learner enrolment in Accounting but with little success. This triggered the researcher's urge to do this study to examine the challenges of teaching Accounting in Grade 10. The literature revealed that the involvement of professional bodies enhances the teaching of Grade 10 Accounting (Nwosu et al., 2018:1). SAICA has delegated full responsibility for academic education in Accounting, especially in higher institutions that are SAICA accredited, but has reserved considerable control of the curriculum.

The function of SAICA is to contribute to the development of accounting and finance curricula in secondary schools, ensuring that they are aligned with industry standards and requirements (Landsberg & Van den Berg, 2023:1). In South Africa, Professional Accounting Associations (PAAs) are regulatory bodies that solely rely on higher accredited higher education institutions to educate their prospective members, and this was not the case with high school Accounting teachers in Thabo Mofutsanyane. SAICA collaborates with secondary schools to educate students about the accounting and finance profession. This includes organising workshops, seminars, and informational sessions to introduce students to the world of chartered accounting (Van Wyk & Bishop, 2023:2). This means if they rely on universities to educate their members, then many members will miss or not benefit (Wood & Maistry, 2014:198).

SAICA has developed an initiative in secondary schools called the Secondary Education Outreach. It includes initiatives to provide career awareness programmes, business development games and annual development camps (Van Zyl & De Villiers, 2011:56). These initiatives are meant to educate learners about the possible career choices they can follow when choosing Accounting as a subject in high school, but this is not enough to encourage and persuade learners, especially learners in rural schools (Mtemeri, 2017:3).

Every year, SAICA initiates various Business Development Games around the country to teach learners in secondary schools, especially in Grades 10 and 11, about the real world of business and tests their business intelligence in a fun and educational way using the well-known entrepreneurship game (SAICA, 2021:8). In hosting these games annually, SAICA seeks to assist the youth of the country by equipping them with technical business skills, and an understanding of the role chartered accountants. These efforts simulate business dynamics and fast pace in a fun way so that learners can know that the business world is not as dull as often portrayed at school.

These are not implemented by teachers in most schools. Therefore, schools should receive accreditation from Professional bodies so that even learners in secondary schools can start taking part in these initiatives so that when they choose the subject in Grade 10, they have an explicit knowledge of what Accounting is and where they are going with it; or make accounting a better subject for learners (Harvey & Mason,

2014:3). SAIPA has introduced learners to the concept of continuous professional development (CPD) and lifelong learning. Students know the importance of staying updated with industry trends and regulations after completing their formal education (SAPI, 2021:21).

2.8.2 Professional Learning Communities For Schools

In 2011, the DBE, together with the Department of Higher Education and Training, proposed an Integrated Strategic Planning Framework for the education of Teachers and Development (DBE, 2015:2). This was done to support the progress and also address the challenges in improving quality of teachers through the establishment of professional learning communities (PLCs) in being able to strengthen the professionalism of teachers and promote participation collectively in professional activities for professional development (Motsoeneng et al., 2021:21). The primary purpose and objective in building PLC'S are to improve the professionalism of teachers' professionalism and their well-being in order to create a positive impact on student learning (Antinluoma et al., 2018.:5).

PLCs are seen as communities of teachers that offer the support necessary for particular groups of classroom teachers. Principals in schools and subject specialists also actively participate continuously in determining their development courses in order to set up activities that will drive their development (DBE, 2015:5). Brown et al. (2018:53) state that PLC is a group of committed teachers that is actively working collaboratively in an ongoing process of learning and empowering teachers resulting in better learner achievement. In order to create and maintain functional PLCs, teachers must be able to meet in order to improve goals that are already established and to assess their progress using formative data. This structure can assist in improving the results that already exist within what has been identified as PLCs.

It is creating functional PLCs for schools, building relationships that will form a foundation for PLCs and granting teachers access to work together in a manner that can exceed individual achievement. This can also help teach Accounting in Grades 10 and 11 in schools. The school will be used as a suitable place to form a PLC whereby

new knowledge will be formed, and a significant impact on daily classroom practices and learner performance will be made (Steyn, 2013:282).

2.8.3 Sufficient Professional Development For Accounting Teachers

If all Accounting educators receive training and development continuously, it can improve their teaching methods and match their knowledge with the current educational changes. According to Hammond (2017:5), professional development for educators is essential as it will result in changes in teaching practices and improve the learning outcomes of learners. Professional development is a tool to assist Accounting educators to become familiar with new methods or technologies of teaching and learning and to also keep up with the changes in the standard of assessments (Kim et al., 2018:127). The government and Policymakers must adopt criteria for professional development to guide the plan, assessment and funding of professional learning provided to educators.

Therefore, schools must provide teachers with sufficient learning and teaching resources to assist educators in achieving professional development. Schools are encouraged to enrich their magazines-reading library and latest databases because new knowledge is spreading fast. In order to make content in the classroom, affluent schools should train educators to improve their computer operation ability and be able to make use of multimedia classrooms (Kai Liu & Wang, 2019:656).

2.9 CONCLUSION

The review of related literature on a topic combines different ways in which many researchers have tried to deal with the challenges of the study conducted. Therefore, a researcher needs to observe other experimental research that does not involve general opinions on the subject. The literature reviewed in this chapter shows that the teachers' PCK plays a vital role in teaching Grade 10 Accounting. This further meant that if teachers do not have enough content, the teaching and learning of Accounting will be affected and be ineffective. The existing literature also revealed that the lack of resources and LTSM in schools is one of the major factors that prevents effective teaching and learning of Accounting as a subject. Therefore, resources are the most critical tool in improving learner performance in the South African education system.

The researcher also identified the importance of teaching using different methods and strategies that can assist learners in understanding Accounting better in order to improve the performance of learners. Involvement of professional bodies and professional learning communities is also essential in teaching Accounting. Therefore, this study extends the scope of previous studies by recommending functional PLCs in schools. This chapter proved that research has been conducted in the past similar to this study, which means the current study will contribute to existing literature.

According to White (2003:48), “Before a researcher starts to conduct a study that has an impact on existing knowledge, there is a need to have a background of the knowledge of what is known already about it”. The next chapter discusses the research methodology that was employed in this study.

CHAPTER 3
RESEARCH METHODOLOGY

3.1 INTRODUCTION

In the previous chapter, literature was discussed to highlight the existing gaps and justify the need to conduct the research. This chapter discusses the research methodology and the research design. The study explores the teaching of Grade 10 Accounting in Thabo Mofutsanyana District. This chapter further discusses the research methodology followed to achieve the study's main objectives, paradigm, approach, design, and data generation procedures applied. It continues to focus on sampling and selecting the research participants, data analysis, quality criteria and ethical considerations.

3.2 RESEARCH PARADIGM

“The term paradigm in education is derived from the Greek meaning pattern ” (Kivunja & Kuyini, 2017:29) and has been generally defined by many scholars.” A paradigm is often seen as a way we see the world as researchers that scaffolds a research topic. It impacts the way that researchers view and think about the topic “(Ganiyu et al., 2020:2). Other scholars describe a paradigm as a “*set of beliefs about the existence of certain problems and a set of conformities on how such problems can be explored*” (Kamal, 2019:138). A research paradigm's essential elements include epistemology, ontology, methodology and axiology.

Epistemology is trying to understand and explain how we know what we know (Buchsbaum et al. 2012:156). The stance used in this study is interpretivism, where people are intentional and innovative in their actions. They act deliberately and make meaning through their activities (Ahmed, 2008:3). Methodology can be defined as the *“strategy, process, an idea or plan of action lying behind the different choices and use of various research methods and involving the choice and use of methods to the desired outcomes”* (Sileyew, 2019:1). Methodology is*, theoretically informed approach to the production of data*” (Rehman & Alharthi, 2016:51). It refers to the study and essential analysis of data production techniques.

Al-Ababneh (2020:78) states, *"Ontology is the study of being. It is primarily concerned with the kind of world we are investigating, the nature of existence, and the structure of reality."* Ontology in the study answers the question of what can be known. The researcher's study uses ontology as the focus of the study, which essentially describes it as a social world of meanings in human beings who have their thoughts, interpretations, meanings and beliefs in the social construction of multiple realities. This is why the researcher used semi-structured interviews to respond to the challenges of teaching and learning in the Thabo Mofutsanyana District.

Axiology refers to the issues concerning ethics that must be taken into consideration when a researcher is planning a research proposal (Kivunja & Kuyini, 2017:28). It includes being able to define and evaluate the understanding of the concept of right and wrong behaviour relating to the research (Kankam, 2019:87). It considers what value participants and the researcher assigned to the different aspects of research, this includes the participants, the data and the audience to which we result shall be reported to of our research (Cuthbertson et al., 2020:98). This is significant to the researcher's study because the researcher is not going to reveal the real identity of the participants. All participants volunteered to participate in the study for ethical reasons, and the research's purpose was explained to the participants.

Having a solid background and understanding of these elements is essential because they include basic assumptions, different beliefs, and the norms and values each research paradigm holds. Therefore, in locating a research project in a particular research paradigm, the understanding is that this research should uphold and be guided by the research assumptions, beliefs, customs and values of the chosen paradigm. It is, therefore, vital as a researcher to demonstrate knowledge about each of these elements (Kivunja & Kuyini, 2017:29). This study was located in the interpretivism paradigm because it embodied paradigm perspectives that were meant to allow researchers to view the world through the perceptions and experiences of the participants, and in this case, Accounting teachers (Thanh & Thanh, 2018:24).

The interpretive paradigm is initially embedded in the belief that methods gathered and used to understand the knowledge that is related to human beings and social sciences can never be the same as its use in physical sciences because human beings interpret their world and then they act based on their interpretations while the world

does not (Pham, 2018:3; Hammersley, 2013:26). In this study, the interpretive paradigm is used to understand social phenomena in the context of participants. Interpretivists adopt a relativist ontology in which one single incident may have many interpretations rather than the truth established by various measurement processes (Pham, 2018:1).

In this study, the interpretivism perspective requires researchers to understand the phenomenon being studied and its *"complexity in a unique context instead of trying to generalise the base of understanding for the whole human beings"* (Creswell, 2007). Therefore, it was used to gain an understanding of these different teachers' perceptions as a phenomenon of their teaching in Accounting class, which differed. This is because all teachers experience teaching Accounting differently. In the same way, Bacon (2020:5) emphasises that many interpretations are created among relationships of human beings.

Interpretivist researchers aim to try to understand *"the diverse ways of seeing and experiencing the world through different contexts and cultures"* and avoid bias (Sibisi, 2021:113) in studying events and humans with their interpretations. The main benefit of using the interpretivist is the differentiating views into phenomena. Interpretivist researchers can interpret objects, events or humans and profoundly try to understand them in a social context. In addition, researchers can also conduct these types of research in natural settings, and the researcher's natural setting was Thabo Mofutsanyana District through critical methodologies.

The interpretivist paradigm was developed through a *"critique of positivism with subjective perspective"* (Ryan, 2018:41). Similarly, the researcher believed that all these Accounting teachers' experiences are subjective. Interpretivism is concerned with the depth of variables and factors related to aspects of behaviour based on participants' past experiences, and this would greatly assist in describing reality given the assumptions and different beliefs of the interpretive researcher (Alharahsheh & Pius, 2020:40). The researcher chose this paradigm as its purpose is to give an account of the various life experiences of participants in order to give meaning to their lived experiences (Mashele, 2022:40).

This means getting to know participants on their own grounds; thus, this study aimed to establish their perspectives when teaching Grade 10 Accounting. As a result, Accounting teachers communicated with each other and mentioned their experiences with the researcher as an interviewer regarding the challenges affecting Accounting as a subject. Furthermore, the participants expressed their opinions, feelings, thoughts, and different interpretations of the Thabo Mofutsanayna District's issues in teaching Accounting.

"Interpretivism considers cultural differences, prevailing circumstances, and times that lead to the development of various social realities. Interpretivism aims to include richness in the intuition that was gathered instead of attempting to provide definite and various universal laws that are generalised and apply to everyone regardless of some key variables and factors" (Alharahsheh & Pius, 2020:41). Some variations of interpretivism based on Hermeneutics refers to the interpretation and understanding many philosophies (Frechette et al., 202:1). Phenomenology seeks to interpret and to understand the world through direct phenomena experiences (Qutoshi, 2018:1). Symbolic interactionism also considers symbols as social constructed object that provides shared meanings. Based on this consideration, symbols are believed to provide meaning to support the construction of reality (Junjie & Yingxin, 2022:11).

Interpretivism, as discussed, is more sensitive towards the *"meaning of individuals and contribution rather than being compromised through the positivism research philosophy"* (Thanh & Thanh, 2015:24). The adoption of the interpretivism paradigm to my study provided an in-depth understanding of many contexts such as factors that influence certain developments through the collection and interpretations of qualitative data that lead to profound insight and conclusions that may differ from other people as argued by (Alharahsheh & Pius, 2020:39). Adoption of the interpretivism paradigm to this study would also lead to the accumulation and generation of a high level of validity in data as it is based on personal experiences and contributions considering different variables the researcher wanted to get from descriptive interpretations of participants' of their understanding on the teaching of Accounting in Grade 10. Researchers or scholars study how different humans perceive and make sense of their surroundings because humans contribute meaning to their social reality.

3.2.1 Critique of Interpretive Paradigm

Schreuder (2014:78) discovered the critique of this approach regarding research. The interpretive paradigm has its critique and rejects that knowledge established as a base of foundation is shared as a universal law. It questions the validity of research and also needs a different set of criteria from the ones that were adopted in the positivist paradigm (Kaushik & Walsh, 2019:1). Therefore, this can lead to the learner understanding that research participants would not typically provide interpretations (Scotland, 2012:9).

Furthermore, the data collected and analysed would be less likely to be generalised by adopting the interpretive paradigm, given that data collected mainly depended on a peculiar context, perspective, and values (Saunders et al., 2012:235). The other critique is that "*knowledge produced by the interpretive paradigm is limited in transferability."* This means that the interpretive paradigm usually generates contextual qualitative data, and interpretations of the data collected involve subjective and individual constructions. Another critique Scotland identifies is the privacy of participants and participants that may be compromised. Merriam (2002:5) "argues that the researcher should not attempt to eliminate the biases or subjectivities but identify and monitor them."

3.2.2 Ontology

Ontology refers *"to the study of being – the study of the basic building blocks of existence."* It is the *"study of attributes that belong to things because of their very nature"* (Guarini et al., 2014:1). It is therefore concerned with what kind of world we are investigating as researchers. It deals with the nature of existence and includes the structure of reality. Johnson & Christensen (2019:17) state that "the ontological assumptions are those that respond to the question of what is there that can be known or what is the nature of reality." The ontological perspective briefly explains the nature of reality. The reality in interpretivism can be observed and established through the interaction of human beings and meaningful actions (Hiller, 2016:1).

The ontology of the interpretive paradigm holds that reality is relative, meaning it is socially constructed (Devin & Lincoln,2011). Reality is created from individuals' subjective interpretations (Mack, 2010:8). It is established through the different meanings and understandings of humans that were developed socially and

experientially (Willig & Rogers, 2017:193). It seeks a valid explanation from different participants' perspectives rather than objectively observing the action (Ponelis, 2015:538). The interpretivist paradigm recommends the necessity to analyse social actions from the humans or view of the participants. (Tracy, 2013:41). Therefore, ontology is mainly focused and concerned with the phenomenon's nature of existence. It seeks answers and reality to the research questions by indicating an existing type of knowledge that can be found. Ontology enables the researcher to observe belief systems and philosophical assumptions about the nature of participants and their existence and reality through semi-structured interviews.

3.2.3 Epistemology

"Epistemology is a means of understanding and explaining how we know what we know" (Kivunja & Kuyini, 2017:27). Epistemology is also concerned with the provision of a belief for deciding what kinds of knowledge are possible and how the researcher can ensure that the knowledge is adequate and appropriate (James & Busher, 2009:9).

Epistemology is a way of looking at the whole world and trying to make sense of the world as a researcher. It involves knowledge and symbolises understanding what this kind of knowledge entails; the epistemological assumptions humans make or hold about knowledge significantly affect how we unfold knowledge of social behaviours. According to these interpretations, there are various ways of knowing about the world other than through observations, namely, our analysis and interpretations of the world around us. "People use their opinions to interpret what their senses enlighten them; as such, knowledge of the world is supported by our understanding, which develops from our reflection on actions rather than only on lived experiences" (Ritchie et al., 2013: 24).

From an interpretive perspective, knowledge is said to be grounded in our experiences (McChesney & Aldridge, 2019:225). *"It is subjective and assured to the natural contexts in which we recommend our lives and is thus ontologically relativist"* (Levers, 2013:2). Interpretive knowledge is also imparted with our values and is thus not general and in the sense that it may readily apply to other people in different situations.

Researchers can draw from one source of knowledge to reveal the answers to the above questions. The study emphasises that knowledge is best derived from participants' experiences and objective facts. Furthermore, the approach supports empirical epistemology. Epistemology is imperative because it assists the researcher in establishing faith in one's data. It affects how the researcher uncovered knowledge in the social context they investigated.

According to interpretive beliefs, for researchers to understand a situation, they must understand the meanings the situation holds for the participants, not just their behaviour (Hiller, 2016:101:). What makes human beings different from an interpretive point of view and the movement of physical objects is that the former is meaningful. To apprehend a particular social action, the inquirer must understand the meanings that constitute that action. Interpretivists believe knowledge is constructed in the human mind and presented to others differently (Chowdhury, 2014:433).

3.2.4 Axiology

"*Axiology discusses the ethical issues that are required to be taken into consideration when planning a research proposal"* (Tomar, 2014:51). This study will be guided by four norms of ethical conduct, namely, morality, teleology, deontology and fairness (Aliyu et al., 2015:14). (Kivunja & Kuyini, 2017:28) Teology is about morality, meaning doing good by ensuring participants are not forced to take part in the study. Secondly, deontology understands that every action the researcher will undertake during the research process will have consequences. *"It is therefore intended to assist all participants, the researcher, the academic community or the public at large"* (Alexander & Moore, 2007:1). This means this research was undertaken in order to benefit teachers in Thabo Mofutsanyana district, *"The morality principle refers to the intrinsic moral values that will be sustained during the research process. The researcher was consistent in their interpretation of the data, and finally, the principle of fairness describes the researcher's attention to the need to be fair to all research participants and to confirm that their rights are upheld"* (Barrow et al., 2017:1).

3.3 RESEARCH METHODOLOGY

3.3.1 Research Approach

Methodology refers to a precise group of research methods that supplement one another to deliver research data and research findings that will display the research question and indicate the purpose of the research (Sileyew, 2019:27). Three major types of research approaches can be used for collecting and analysing data namely, quantitative, mixed methods and qualitative approaches (Creswell, 2017:173). The qualitative approach is linked with the interpretive paradigm (Sithole, 2019:47). The qualitative approach was used for this purpose. Qualitative research has become a suitable approach in social and behavioural studies by researchers (Nasiru & Kamilu, 2022:90) since the study's main objective is to explore the teaching of Grade 10 Accounting in the Thabo Mofutsanyana district.

The purpose of qualitative research is to interpret data to gain an understanding of the phenomenon (Austin & Sutton, 2014:436). This study has followed qualitative research because it enabled the researcher time to observe the experiences of accounting teachers in detail and use a definite set of research methods (Hennnik et al., 2020:10). Literature shows that many studies that are conducted in PCK use qualitative research approach (Aydin & Boz, 2013:615). Qualitative research is an approach for discovering and considering the meaning of individuals or groups assigned to a social or a human problem (Creswell, 2014:2). So in this study, it is used to explore Accounting teachers' understanding in teaching Accounting in Thabo Mofutsanyana district.

Qualitative research provided the researcher with an advantage in drawing rich data from different participants and teachers because of the close interactions that the researcher has with them (Majaule, 2011:11). This qualitative research approach enabled the researcher to study prejudices, experiences, and value systems of the different participants and Accounting teachers in their natural context and setting (Creswell, 2014:185). Qualitative research attempts to critically understand the behaviour of the real world because it occurs naturally from the participant's perspective regarding their contexts (Sutton & Austin, 2015:226).

Through a qualitative approach, it was possible to understand the challenges Grade 10 Accounting teachers faced. The qualitative approach provided the researcher with an opportunity to gain access to the experiences of Accounting teachers, focusing on the challenges they face. A qualitative approach aims to understand the phenomenon from the participants' perspectives as they define their world (Tenny et al., 2017:1). The objective of using the qualitative approach was to determine the “how, what, and why” of a particular case being studied or the phenomenon and thus, the focus is on the “qualities of the phenomenon” (Schoch, 2020:245). The research questions that guide this study expressed this regard well with this objective, using “what, how and why” in the questions themselves.

There are five approaches to qualitative research: phenomenological Ground theory, Narrative, Ethnography and Case Study (Elkatawneh, 2016:1). This study has also adapted the case study research method and semi-structured interviews to understand the teaching of Accounting in Grade 10. This study used a case study to emphasise the study of a phenomenon within its real-world context. The use of interviews is one of the approaches for qualitative research that assisted the researcher in interacting with the teachers and understanding the teaching of Accounting in Grade 10.

A case study andsemi–structured interviews were used to support the teaching of Grade 10 accounting. This is appropriate for the study because it focuses on Accounting teachers and steadily observes their challenges in their social context, schools. Harrison et al. (2017:10). The Case study allowed the researcher to gain concrete, contextual, in-depth knowledge of challenges in the Thabo Mofutsanyana district. The challenges were defined, and possible solutions to existing challenges and the case study process aims to assist with problem-solving.

3.4 RESEARCH SITE

A research site is where people conducting research are staying (Motsoeneng, 2020:45). This research was conducted in the Thabo Mofutsanyana district located in the Free State Province. There are a lot of marginalised people in the community due to unemployment. Most schools are characterised in quintile one because school fees

are not allowed to be charged, and the Free State Education Department funds them. This type of school lacks infrastructure and resources.

In this study, the research site was chosen because the researcher could identify some connection with the place and culture of teachers. The researcher's teaching experiences influenced their choice of conducting research in a rural school in Thabo Mofutsanyana as an Accounting teacher in a rural school. Although Accounting teachers are qualified to teach the subject, they lack sufficient PCK and are not professionally supported. Through reflecting on these experiences, the researcher conducted their study in a rural school to explore the challenges that Grade 10 Accounting teachers face that lead to poor learner performance.

3.5 SAMPLE AND SAMPLING

Sampling is defined as a procedure that selects a sample from participants or a large group of the population for research purposes (Bhardwaj, 2019:2). The sampling techniques used in this study are known as probability sampling, which include systematic random sampling and non-probability sampling simple random sampling, and stratified random sampling. This study adopted non-probability sampling methods where the sample was chosen based on the researcher's subjective judgment instead of randomly selecting participants (Berndt, 2020:224). Purposive sampling was used because it uses sampling procedures and procedures that rely on the judgement of the researchers for selecting persons (Palinkas et al., 2015:533).

These sampling techniques include typical case expert and maximum variation sampling (Berndt, 2020:224). The study used a smaller sample from a population of schools in the Thabo Mofutsanyana district, where the teachers responsible for teaching Grade 10 accounting were selected. They are chosen to represent characteristics that interest the chosen research topic at a particular time.

The target population for this research includes:

- 5 Accounting teachers that are currently teaching Accounting in Grade 10
- They need to be currently employed as teachers in Freestate

- They must have been teaching Grade 10 Accounting for at least two years.
- The teachers must hold an Education qualification with a specialisation in Accounting, and they will be chosen for this study because they will be able to answer the questions being asked.

The participants involved in this study were chosen from different schools within Thabo Mofutsanyana, and permission was obtained (see Annexure A). A list of all the secondary schools in the Thabo Mofutsanyana district was obtained from the Department of Education, from which the groups of participants were selected within the selected cluster one.

Table 1: Biographic results of teachers

Participants	Gender	Age	Grades	Subjects	Culture	Highest Qualification	Years of teaching experience	Residential Areas
Dora	Female	35	10-12	Accounting	Sotho	B.Ed. Honours	15 years	Bohlokong
Teboho	Male	42	10	Accounting	South Sotho	PGCE	16 years	Bohlokong
Lerato	Male	27	10-12	Accounting	Sesotho	BA. (PGCE)	5 years	Bohlokong
Guru	Female	46	10-12	Accounting	Setswana	B.ED	23 years	Bersig
Nonji	Female	30	10 -12	Accounting	Sesotho	B.ED	6 Years	Bohlokong

This team was used to understand and interpret the teaching of Accounting in Grade 10. All participants were allocated their specific roles and were allocated time frames as well. All sessions were recorded during WhatsApp calls and Zoom sessions.

3.6 ROLE OF THE RESEARCHER AND RELATIONSHIP WITH THE PARTICIPANTS

The role of the researcher was to select the participants to explore the teaching and learning of Grade 10 Accounting in Thabo Mofutsanyana District. Transparency was needed to all the participants regarding the purpose of the study and to obtain consent from the principals of the schools and the Department of Education. Participants needed to be enlightened that they could withdraw from the study at any time. Leading

and guiding participants through the semi–structured interviews professionally was another role the researcher played.

Permission was obtained to record and transcribe the interviews needed from the participants. The role of the researchers was to ensure that every participant participated willingly. The researcher was also responsible for interpreting their findings. Participants also need to be given ample opportunities to reflect on their experiences and be allocated sufficient time to reflect on their experiences. Using the interpretive paradigm allowed the researcher to explore subjective meanings and interpretations that people attach to their experiences, interactions and actions. Participants could also voice their opinions on challenges affecting the teaching of Grade 10 Accounting.

3.7 RESEARCH DESIGN

A research design refers to *"set-up to decide on, among other issues, how to collect more data, analyze and interpret them, and finally, to provide an answer to the research questions"* (Rezigalla, 2020:1). It is the plan for linking the conceptual research problems within the appropriate experiential research. Research design arranges the procedures for the data that is required, the research methods to be used to collect and analyse this data, and how all of this will answer the research question (Gravetter & Forzano, 2018:2). Qualitative research is discussed as an approach; the design is an exploratory case study because there is no single set of outcome. Exploratory case study research is conducted when not a lot of data is known about a particular phenomenon and a problem that has not been clearly defined (Gravetter & Forzano, 2018:2). It explores the research topic with different levels of depth and does not aim to provide final and conclusive answers to research questions.

"Exploratory research seeks to explore the research questions of this study and does not anticipate to offer final and conclusive solutions to existing problems" (Sibisi,2021:115). According to Bryman (2016:39), exploratory research is conducted to determine the real nature and the specific purpose of the problem and is not intended to provide concluding evidence. Furthermore, it provides a better and more understanding of a research problem and challenges that may already have been explored in the past research.

Instead, it provides a better and more in-depth understanding of a problem that may already have been explored in the past (Barroga & Matanguihan, 2022:16). Explanatory research indicates the evolution in the process of investigating as it attempts to explain a particular phenomenon in terms of the presence or the absence and nature of specific research method such as the case study research design which was used in this study because it focuses on a single unit of analysis (Gay et al., 2006:1).

3.7.1 Exploratory Case Study

The research design for the intended study is an exploratory case study because there is no single set of outcomes (Seaton & Schwier, 2014:4). “Exploratory case study is used to explain presumed causal links that are too complex for surveys or experimentation” (Chong et al., 2014:155). This study used an exploratory case study due to its need to solve existing challenges and its ability to explore solutions for teaching Grade 10 Accounting. The study's objective is to explore the teaching of Grade 10 Accounting in the Thabo Mofutsanyana district. Therefore, the case study assisted the researcher with understanding the matter in real-life settings and recommended answering the study's research questions. The exploratory case study methodology uses many sources of evidence to examine the phenomenon within their contexts (Swedberg, 2020:17) and, in this study, the teaching of Grade 10 Accounting.

One of the principles of case study design is that examining the context is as important as examining the phenomena (Rashid et al., 2019:1). Furthermore, this approach is not limited to qualitative or quantitative data only. However, it can lead to suggestions and theories of a building where none exist (Makri & Neely, 2021:3). The advantage of this research approach is its ability to examine the following: the context in addition to the phenomena, meaning lived experiences of participants, various series of activities over given time and several other different essential participants. The approach can also examine the complex outcomes beyond the competencies of single-factor analyses (Creswell & Clark, 2017:1).

3.8 DATA GENERATION METHODS SEMI-STRUCTURED INTERVIEWS

A researcher must be able to choose the correct research method for collecting data. Cohen et al. (2007) assert that the researcher's decision on which research methods to use is guided by the earlier assessment about which research strategy the researcher used for the research purpose. The Data generation method used to collect data from participants was thesemi–structured interviews. They involve an interview, defined by Creswell et al. (2014:87) as a dialogue or conversation between two or more individuals in which the researcher asks participants questions to collect data and learn about their ideas, views, beliefs, opinions, and behaviour patterns.

Creswell (2014: 87) identifies the three forms of research interviews: open-ended, structured, and semi-structured. Semi-structured interviews were used for the study because they assisted the researcher in answering the research questions being investigated. *"Qualitative researchers believe in a more detailed description of the event or phenomenon in their natural setting; this means that the qualitative researcher mostly uses interviews. Interviews are interactive in nature, where a researcher can interact with different participants and clarify questions to obtain clear answers; hence, the interview was used in this study"*.

3.8.1 Individual semi-structured interviews

According to Cohen and Crabtree. (2006:1), semi-structured interviews are utilised when the researcher wants to get more than one chance to interview participants when one is sending more than a few interviewers out into the field to collect data. The semi-structured interviews will also provide a set of instructions that are clear for the researcher and participants and provide reliable data. Other methods, such as observation, often follow semi-structured interviews. Therefore, they can either be informal or unstructured in order to enable the researcher to develop a perception of the topic of interest that is imperative for developing relevant and semi-structured questions that are meaningful; open-ended questions will be asked (Kabir, 2016:77).

Qualitative semi-structured interviews are the most dominant form of collecting data and are widely used methods within the social sciences (Blandford, 2013:3). They are important because they allow researchers to explore subjective viewpoints (Ryan et al., 2009:310). They collect in-depth accounts of people's lived experiences (Evans &

Lewis, 2018:2). The study used semi-structured interviews to understand the challenges that Grade 10 Accounting teachers experience daily in teaching, and this is used because semi-structured interviews assist the researcher in collecting data that is open-ended by exploring the thoughts of participants, their feelings and ideas about a certain topic and to research deeply into personal issues of participants (DeJonckheere & Vaughn, 2019:1).

An interview schedule was prepared to guide the interview questions. The participants elaborated and provided the researcher with further information on the teaching of Grade 10 Accounting. The interviews were conducted in convenient venues for the participants, each lasting between forty and fifty minutes, depending on how much information was forthcoming. This research was conducted in the community of Thabo Mofutsanyana, where the participants had a wide range of thoughts and experiences about critical issues affecting the daily teaching of Grade 10 accounting.

The semi-structured interviews were conducted with the chosen teachers and one-on-one with the researcher. Before starting each interview session with participants, The researcher held informal discussions about issues that may arise outside the research topic to make the participants feel comfortable. According to Jamshed (2014:87), the interviews were conducted in the schools of selected participants because they were convenient for the participants, and each interview lasted between thirty minutes and forty-five minutes, depending on how much information the researcher and participant shared.

3.9 DATA ANALYSIS

Data analysis in qualitative research can be defined as the *"process of thoroughly searching and placing the interview transcripts, observation notes, or other non-textual materials that the researcher collected to increase the understanding of the phenomenon"* (Jackson & Bazeley, 2019:1). For this study, thematic analysis is a qualitative method adopted for identifying, analysing data, and reporting patterns within a data amount (Scharp & Sanders,2019:117). *"Thematic analysis is an open way of directing content analysis, which is from a group of analyses that are designed for non-numerical data. It is a form of procedure recognition used in content analysis*

whereby themes or codes that emerge from the collected data become the classifications for analysis" (Roberts et al., 2019).

Thematic analysis was used, together with pedagogical content knowledge, as their role is to ensure teachers can share their pedagogical knowledge with their subject matter knowledge. According to Castleberry and Nolen (2018:808), qualitative data analysis can be delineated in five steps: compiling data, disassembling data, reassembling data, and interpreting and concluding data.

3.9.1 Compiling

Compiling the data collected into a functional form is the first opportunity to find meaningful responses to research questions. Compiling data means writing out the information so researchers can find data easily. Data was compiled by applying various themes and codes to define conceptual categories by sorting out data and classifying the codes or data into thematic groups. (Castleberry & Nolen 2018:808) The researcher had to read, explain, group and code the data according to emerging themes.

3.9.2 Disassembling

After compiling and organising the data, data must be divided. This is called disassembling the data, including dividing the data and creating important groupings. This process is done through coding the data. Coding, in qualitative research, is the qualitative data analysis process by taking texts apart to see what they provide before meaningfully gathering the data (Elliott, 2018:2851). Data was divided by the researcher over and over, and more themes emerged, allowing the researcher to get a sense of the interviews.

3.9.3 Reassembling

Reassembling the codes and classes to which each concept and text is mapped, texts were then allocated into context with each other to generate multiple themes. A theme apprehends something vital about the data concerning the research questions of this study. It also entails patterned response and meaning within the data that is set.

3.9.4 Interpreting

Interpreting is important; this serious stage in the research process includes the ability of the researcher to make rational conclusions from the presented data as emerging codes and then various themes. The researcher had to interpret data that was analysed to search for emerging patterns, concepts, explanations, and associations (Ritchie et al., 2013:270).

3.9.5 Concluding

The conclusion of raw data formed codes, and these codes formed themes and what are known as thematic maps. The capability of the researcher to identify and define various themes led to creating interpretations by the researcher. Conclusions are the final response to the research questions proposed by the study. All research should start with a sound research question, and analysis should always answer research questions (Castleberry & Nolen, 2018:807). Using thematic analysis in the study permitted the search for more profound issues of interpreting and exploring the subjective meaning of participants' opinions (Keevash et al., 2018:651).

3.10 QUALITY CRITERIA

Maree (2016:123) describes the reliability of the research findings. Mason (2017:140) indicates that the person researching to overcome untrustworthiness and inaccurate data must have adequate information about the issue they are researching and take necessary ethical measures to avoid it. The main objective of any tool is to obtain credible and trustworthy data so that the researcher can read the situation accurately and reach conclusions to suggest possible solutions. Furthermore, using adequate, appropriate and replicable methods, the researcher reports correct and reliable findings (Letshwene, 2014:61). In this study, credibility was applied, and the research findings are believable and trustworthy. Hence, the researcher used semi-structured interviews as a method of collecting data.

3.10.1 Trustworthiness

Trustworthiness or consistency of a study refers to the *"degree of confidence in data, interpretation and methods used to ensure the quality of a study"* (Connelly, 2016:435). This study's data were generated from semi-structured interviews using a smartphone

to record the participants' conversations. In all the interviews, both English interviews and Sesotho were used to communicate with the participants. This allowed all the chosen participants to participate in the interviews. The researcher wrote down the recordings before the data analysis process began, and the participants were contacted to confirm word-for-word accuracy and representation. Later, when the data were interpreted, the participants were contacted again to allow the verification of the data obtained and validation of the interpretations provided. These criteria include confirmability, dependability, credibility, and transferability (Connelly, 2015:435).

3.10.2 Credibility

Credibility is the criteria for evaluating qualitative research's truth and internal validity. A qualitative study is credible when the results presented are within acceptable descriptions of the context and are recognisable to people who share their experiences(Elo et al., 2014:500). For credibility to be obtained. The researcher used research questions and a literature review so that participants could use valid recommendations and arguments. This allowed participants to express themselves and prompted challenges they faced in Grade 10.

3.10.3 Dependability

Dependability refers to data that is stable over a given period and certain conditions of the study (Gunawan, 2015:10). It includes certain aspects of consistency, which means one needs to evaluate whether the analysis process of data is in agreement with the acceptable standards for a particular design (Korstjensa & Moser, 2018:122). Detailed analysis of the research approach and methods will enable the reader to evaluate the extent to which correct research practices have been adhered to (Shenton 2004). Researchers provided evidence of the research design and implementation, including the methodology and methods used and the details of collecting and analysing data.

Reflexiveness, such as self-assessment of bias, can reduce prejudice and improve dependability by increasing transparency of the research process (Moon et al., 2016:17). The researcher followed this process by reporting in detail how data was collected and analysed, and this enabled external researchers to be able to repeat the inquiry and achieve similar results.

3.10.4 Confirmability

Maree (2016:125) defines confirmability as the degree of being neutral or the extent to which the research study's findings were formed by the participants, not by the researcher's bias, interest or i. Strategies used to increase confirmability contain triangulation, which means reducing the effect of the researcher's bias. This means the researcher must admit to their predispositions. The researcher's supervisors ensured the study was reliable by going through the transcripts and the steps taken by a researcher of data analysis as a means of triangulation. The questions of this study were stated, and some participants wrote using their own hands instead of typing, which assisted the researcher's confirmability and guarantee. Furthermore, when finishing, transcribing and participants' responses provided them with information so they could confirm that they were not quoted out of context.

3.10.5 Transferability

Stahl and King (2020:27) assert that qualitative research generally rejects generalising as a goal as it seldom aims to draw samples that are selected randomly. This means that transferability should be used in conducting a qualitative research study. Adler's (2022:588) transferability allows the reader to make connections between study elements and their own experience or research. The findings of this study can be conveyed through the pertinency of research findings in other frameworks. Transferability was ensured in this study by obtaining and improving the exact findings of this study; for example (teaching methods used by teachers teaching Accounting) are helpful and can also be applied in other similar contexts as this study.

3.11 ETHICAL CONSIDERATIONS

The importance of ethical considerations in educational research projects involves human beings (McMillan & Schumacher, 2010:1). The research adhered to the following ethical guidelines to confirm that research participants are not put at risk in any way by participating in my study.

There was transparency in ensuring that all participants were enlightened about the purpose of the study, the procedures to be followed and their rights to participate in

the study that they were allowed to withdraw from participating at any time (Moravcsik, 2020:2).

Informed consent to conduct research and that participation is voluntary and no benefits would be given to Accounting teachers. Ethical requirements indicate that all participants confirm study participation (De Vos et al., 2017:113). Participants were informed in advance about the purpose of the study (King et al., 2018). Written informed consent was granted by the Department of Education in Freestate. The researcher also applied for ethical clearance from The Ethics Board of the Faculty of Education, which granted ethical clearance for the study, and the clearance certificate for this study is number UFS-UFS-HSD2021/1183/22 (see Appendix B).

The researcher promised to maintain confidentiality and ensured the participants would keep their names anonymous and could not be linked throughout the research process. Data generated through interviews was stored according to the Data Protection Act. Per the Data Protection Act, participants were promised their conversations would be kept safe and the transcripts destroyed after five years.

3.12 CONCLUSION

Chapter 3 discussed the research paradigm, approach, design, and data generation procedures applied. It also focused on the sampling and selection of the participants, the data analysis, ethical considerations and quality criteria. The next chapter will present the data analysis, using thematic analysis, and discuss the findings on teaching Grade 10 accounting in Thabo Mofutsanyana district.

CHAPTER 4
DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.1 INTRODUCTION

Chapter 3 contains the research methodology, paradigm, research approach and design, sampling method, ethical considerations and data-generating techniques. An instrument used to analyse data was also discussed. Thematic analysis was also discussed as an instrument to analyse the data, thus allowing the researcher to identify and organise qualitative data whereby patterns of shared meaning and experiences were revealed across the data set.

This chapter will present, analyse and discuss the data generated from semi-structured interviews with five Grade 10 accounting teachers from the Thabo Mofutsanyana district who participated in the study. The focus was placed on recording the constructed realities as displayed by the participants, and field notes were utilised to build significant ideas and themes, allowing the researcher to reflect on the data collected. The data generated from this study was meant to address the following research questions:

Primary Questions:

- How do Grade 10 teachers teach accounting in the Thabo Mofutsanyana District?

Secondary Questions:

- What are the challenges experienced by teachers in the Thabo Mofutsanyana District regarding teaching and learning Accounting?
- What methods or strategies are adopted to teach Grade 10 Accounting concepts in the Thabo Mofutsanyana District?
- What interventions can be provided to Grade 10 teachers to assist learners to understand and perform better in Accounting?

In response to the challenges of teaching Grade 10 Accounting in the Thabo Mofutsanyana District, data was collected from teachers through semi-structured

interviews. Emerging themes from the data collected were developed and analysed, which will be further analysed in this chapter. The following pseudonyms for the teachers' names were used below to ensure the anonymity of the participants: Dora, Teboho, Lerato, Guru and Nonji.

The data collected was meant to respond to the following objectives outlined in Chapter 2: the nature of accounting as a subject, content pedagogical knowledge of the Accounting teachers, Professional development of teachers, the predominant use of teacher-centred methods in teaching accounting, and shortage of resources.

4.2 CHALLENGES IN TEACHING GRADE 10 ACCOUNTING IN THABO MOFUTSANYANA DISTRICT

4.2.1 The Nature of Accounting as a Subject

Literature reveals that the Accounting curriculum is driven by essential goals which need to be accomplished. To better the curriculum of Accounting, some of these goals in the Accounting subject include analysing financial transactions, recording and interpreting financial information and other data that is significant to make informed decisions (Panja, 2018:3). In section 2.7.1, all five participants who took part in this study were concerned about the content of Accounting which has become too theoretical after the curriculum reform. These curriculum changes ensured that the prescribed content prepares Accounting learners for the financial world of work because it has been infused with skills that enable them to make informed financial decisions.

For example, the Grade 12 curriculum in Accounting now includes three audit reports, which demand learners to identify the kind of audit report and how the audit report affects a share price on the Johannesburg Stock Exchange (JSE). The following themes emerged under the nature of accounting from these semi–structured interviews with research participants: the changes in Accounting curriculum and Accounting as a theoretical subject.

4.2.2 Changes in the Accounting Curriculum

Teachers found the curriculum changes challenging as they were not afforded sufficient training to prepare them for Grade 10 Accounting. A change in curriculum means a shift from the previous curriculum, and this means curriculum change impacts the existing teaching and learning practices (Maimela, 2015:38). When CAPS was introduced, the content of Accounting changed, and both learners and teachers started to face some difficulties (Velasco, 2019:157). Teachers found the curriculum change challenging as they faced a lack of skills and knowledge in implementing the new curriculum and the unavailability of instructional materials and support from the DBE (Maimela, 2015,17; Jansen & Sayed, 2001:106).

This meant that learners faced adapting to the change in curriculum by being more active in class instead of passively involved. Teachers were asked if they have experienced any challenges in implementing the CAPS curriculum in Grade 10, and they gave similar challenges on how the change in curriculum has impacted changes in the Accounting curriculum. Teachers were asked the following question: What impact has the change in the curriculum had on the teaching of Accounting?

Three teachers mentioned the following about changes in the Accounting Curriculum.

> ***Teboho****: The changes in the Accounting curriculum have had negatives and positives in teaching Accounting Grade 10. The new curriculum is confusing. I think it is too content-heavy, and it doesn't allow us teachers to be creative because we have to teach according to the annual teaching plan, and it puts teachers under pressure.*
>
> **Dora**: *The changes in the Accounting curriculum has had a negative impact on us as educators. We did not receive training, and changes in curriculum made things worse, especially with the introduction of assessment styles.*
>
> ***Lerato:*** *We, as teachers, have gained a lot from the changed content. A changed curriculum* required us as teachers to enrich our knowledge further by learning more in order for us to have sufficient content knowledge.

Drawing on the comments made by participants under the theme of the changes in the Accounting curriculum, both negative and positive statements were made in teaching Accounting, which is confirmed by literature as these experiences were indicated in (Letshwene & du Plessis, 2021:7; Qhosola, 2015:216). These changes in

Accounting have had an impact on how Accounting is taught. Tebogo mentioned that the changes in the Accounting curriculum have had negatives and positives in teaching Accounting in Grade 10. He mentioned that the curriculum changes are confusing and content-heavy because it does not allow them as teachers to be creative.

After all, they have to teach according to the annual teaching plan, which can be supported by Dora's statement, which indicates that the changes in the Accounting curriculum have negatively impacted them as teachers because they did not receive any training on the changes. Literature indicates that the problem with the change in curriculum is the pedagogical content of educators in implementing the change in how they teach accounting and how they receive professional development is of importance (Ngwenya & Hall, 2014). Section 2.7.1, contrary to Dora's statement, Lerato commented positively, indicating they had gained much from the changed content. The assertions by Lerato mean that the curriculum changes also assisted them as educators. This displays that as much as there were challenges, there were also benefits.

Malema (2023:17) proved that the changes in the Accounting curriculum revealed that teachers welcomed the Accounting curriculum and implemented this change because this change meant that CAPS was clear on content and assessment guidelines. The responses reflect that a change in curriculum takes years for teachers to adjust. This means that change is a lifelong process similar to learning. It is, therefore, continuous and ongoing. In South Africa, teachers' content knowledge is of vital importance in teaching Accounting (Letshwene & du Plessis, 2021:3). One of the principles of PCK is that it is a substantial knowledge base for teachers who are teaching Accounting (Suh & Park, 2017:246).

This domain of content knowledge goes beyond the teacher knowing the subject. This means that teachers must have PCK besides other forms of knowledge. Drawing from the participants' narrations, teachers find it hard to adapt to change easily, and they believe that a change in curriculum had both a negative and a positive impact on them. This meant that a change in the curriculum required them to enrich their knowledge further by learning more in order for them to have sufficient content knowledge. Change is there to identify that learning in a school setting is a dynamic

shaped by the interaction of the teacher and their pedagogy (Nzuza et al., 2022:353). The teacher has to adjust to the circumstances, which means accepting change as fundamental to being the best possible teacher.

4.2.3 Accounting as a theoretical subject

For several years, many have understood accounting as dealing with financial calculations and memorising financial information (Velasco, 2019:157). In section 2.7.1, the nature of Accounting as a subject is tricky because of the change in the Content of Accounting. Content in Accounting has had a significant change, and all teachers were concerned about the content which has become too theoretical for them (Letshwene & du Plessis, 2021:10). The nature and Curriculum of Accounting have also changed, and it had an impact on how Accounting is taught as a subject. Therefore, the nature of Accounting was seen as theoretical, and participants saw accounting as very theoretical today.

Commenting on Accounting as a theoretical subject, the participants share the following views:

> ***Nonji:*** *stated that "the change in the curriculum has made the nature of Accounting very theoretical, it feels like I am teaching auditing 101 in university.*
>
> ***Guru:*** *The content of Accounting has become too theoretical than what is use to be. I don't think the changes in Accounting bring include inclusivity in the classroom.*
>
> ***Dora:*** *the national curriculum statement had learning standards, while CAPS doesn't have learning standards. Another thing, questions in Accounting questions has become too theoretical, especially in paper two. GAAP concepts have been added as part of the new Grade 10 content*

Drawing from the comments by Dora and Guru, there is a consensus that Accounting has changed and is too theoretical. Dora's response indicates that accounting has become so theoretical due to curriculum changes, and it feels like one is being taught Auditing 101 at university. This was confirmed by literature (Ngwenya & Hall, 2014) that after all these curriculum changes, the changes made Accounting very theoretical, and teachers found it challenging to adapt changes in curriculum to their teaching strategies. This response by Dora confirms that teachers are not coping with the

changes in Accounting, and this can be seen with Dora when she mentioned that the national curriculum statement had learning standards while CAPS does not have learning standards.

This statement suggests that teachers struggle even though some topics were added when the curriculum changed. Dora's response is comprehensive as a statement also saying that Accounting questions have become too theoretical, especially in paper two. She mentioned changes such as adding GAAP principles, suggesting that all participants are concerned about Accounting as too theoretical. However, Guru only worries that the changes may not bring inclusivity in the classrooms. The participants' responses expressed the teacher's view regarding a shift in the Accounting curriculum. According to them, it is as if they preferred when Accounting was more about numbers and not so much about theory.

One of the Principles of PCK is inclusion. Inclusion in the context of PCK means responding to the diversity of learners is the chief cornerstone of successful teaching learning in an inclusive classroom setting (Lancaster &Bain, 2019:51). This principle Indicates that PCK is an idea that is rooted in a belief that teaching needs more than just being able to deliver the subject content knowledge to the learners and that learning is more than just absorbing information for later accurate repetition but including learners in their classroom (Dyches & Boyd, 2017:476). Drawing from the narrations of the participants, they are identical to the principle of PCK, as teachers mentioned that they believe in having subject matter knowledge, which focuses on the content knowledge, and they also possess good fundamentals of teaching Accounting.

However, they are unsure if the changes will bring inclusivity in the classroom. The teachers are mainly concerned about the nature of Accounting as becoming too theoretical instead of practical like before and the changes in the curriculum.

4.3 THE ACCOUNTING TEACHERS LEVEL OF PEDAGOGICAL CONTENT KNOWLEDGE (PCK)

In this study, the lack of pedagogical content knowledge was discussed. The literature revealed that the lack of content knowledge is still a challenge amongst teachers

(Kathirveloo et al., 2014:3). In section 2.7.2, authors have argued that many teachers have inadequate content knowledge. They are also not professionally supported to improve their content knowledge (Modise, 2020:447). The following themes yielded under the lack of pedagogical content knowledge from the literature study and the semi–structured interviews with research participants and teachers' understanding of PCK. The researcher asked teachers the following questions:

- What do you understand by the concept of content knowledge?

4.3.1 Teachers' Understanding of PCK

> **Dora:** *Pedagogical Content Knowledge refers to facts, concepts, theories and principles that are taught and learned in specific courses rather than" reading and writing.*
>
> **Tebogo:** *Through knowledge of the content within the field in question.*
>
> **Lerato:** *Basic skills and knowledge expertise to teach; it ensures quality teaching where teachers master the content and have curriculum knowledge.*

Drawing from the participants' responses regarding pedagogical content knowledge, teachers perceive content knowledge as a skill and information that educators must have and be in a position to share with the learners. Dora mentioned that pedagogical content knowledge refers to facts, concepts, theories and principles taught and learned in specific courses rather than reading and writing.

Tebogo supported Dora's statement: *"Pedagogical content knowledge is through knowledge of the content within the field in question"*. There is a general understanding of what the pedagogical content knowledge is for teachers, and this assertion explains that teachers understand that they must have PCK and proper knowledge for them to be good Accounting teachers. The literature revealed that teachers need to know about the content they will teach and how they teach (Qhosola, 2016:52).

Lerato defined Pedagogical Content Knowledge as a *"basic skills and knowledge expertise to teach".* He mentioned that it ensures quality teaching where teachers

master the content and have curriculum knowledge (Mohd et al., 2021:6). Teachers must have a sufficient level of PCK since this knowledge will influence learners' learning and lead to better performance. Essentially, the responses by participants indicate a clear understanding of PCK, which creates a need to learn and understand the concept further. This means that teachers understand that they must develop knowledge over time about what to teach to enhance the teaching of Grade 10 Accounting.

Knowledge is the third domain of PCK, and according to (Shing et al., 2018:43), the knowledge of teachers used in the classroom must be context-specific, meaning that what the teacher knows must be adapted to suit the specific learners' needs and other contextual factors. This study found that teachers must know PCK before starting teaching. The narrations by teachers implied that they all know and understand what content knowledge is. They also know the importance of having PCK in the teaching of Accounting. The newly reviewed curriculum for Accounting in schools demands that accounting teachers have the knowledge and skills to build their competencies in teaching Accounting, achieve the appropriate PCK level, and help learners perform better.

4.4.1 Grade 10 Teachers' Level of PCK

The literature revealed that the content in the Accounting curriculum is such that educators should attain discipline of content knowledge and be able to integrate knowledge that may assist the learners in fitting into a post-school working environment (Modise, 2016:296). Section 2.7.2 means that teachers must have sufficient content knowledge that will assist learners in fitting into a post–school environment. Therefore, the teachers were asked if they thought that teachers lacked pedagogical content knowledge; the following responses were from those educators:

> ***Lerato**: yes, some teachers lack pedagogical content knowledge, but many educators have pedagogical content knowledge, especially when it comes to sharing and transferring knowledge to the learners.*

> ***Guru:*** *added by saying all teachers have content knowledge, but there is a challenge of strategy in imparting knowledge to learners, e.g., the difference between knowing Accounting and the ability to make another person understand Accounting.*
>
> ***Nonji****: said in terms of pedagogical content knowledge, I will say teachers have enough because I have been teaching Accounting for over a decade, and every year, I acquire new skills and knowledge because of the type of learners I get and the ever-changing curriculum. But I think the problem could be new teachers are complaining that they don't receive enough support from the school itself and the department of education.*
>
> ***Teboho:*** *further added that I will speak for myself, I have enough knowledge currently because I have taught EMS in Grade 9 and Accounting from Grade 10-12. The curriculum is continuously changing, and departmental workshops assist us a lot in terms of adapting.*

From the above responses, all teachers indicated they have enough pedagogical content knowledge to teach Accounting in Grade 10**.** Lerato's response demonstrates that teachers have content knowledge, but some educators lack pedagogical content knowledge, especially when sharing and transferring knowledge to the learners. Additionally, Guru mentions that all teachers have content knowledge, but there is a strategy challenge in imparting knowledge to learners, e.g., the difference between knowing Accounting and the ability to make another person understand Accounting. These two responses assert that other people know content for themselves and struggle to share it with others and make them understand it better, leading to poor performances in Accounting.

In continuing with the discussion, Nonji mentioned that in terms of pedagogical content knowledge, teachers have enough because, for example, she has been teaching Accounting for over a decade, and every year, she acquires new skills and knowledge because of the type of learners she gets and the ever-changing curriculum. However, she surmises that the problem could be new teachers constantly complaining that they do not receive enough support. This also implies that having extensive experience also contributes to PCK knowledge. The responses from participants neglect to mention that teachers lack content knowledge. In addition, Teboho further asserts that he has enough knowledge currently because he taught EMS in Grade 9 and Accounting from Grade 10 -12. He mentioned that the curriculum is continuously

changing, and departmental workshops assist them greatly in adapting. Here, the teachers ascertain they have the knowledge to teach and need more support from the school and DBE. The participants' responses point out that teachers have inadequate knowledge, and they acquired the necessary skills to teach accounting over the years because they have been teaching accounting for some time.

Discussing the first component of PCK (subject matter knowledge), various research studies (Yendi, 2019:1) have revealed that teachers need a strong body of pedagogical and subject matter knowledge to structure their lessons and motivate their learners. Drawing from the narrations, teachers mentioned that they have the knowledge to teach and only require enough support from the Department of Education and schools to assist them with the ever-changing curriculum. This is because, over the years, the learners have changed, and the type of learners we have now requires a change in delivering pedagogy. PCK is a topic specific to construct that is developed through experiences in teaching. Even though experience may not always give rise to enhancing PCK, a teacher needs professional development activities.

4.4.2 Factors that Affect Accounting Teachers' Development of PCK

Pedagogical Content knowledge is a constant element across the different theories of the content – expertise is needed in teaching, and it is further believed to be a prerequisite for teaching a particular subject (Andyani et al., 2020:127). A teacher's academic degrees, qualifications, experience, and more years in practice and content knowledge were assumed to influence the teacher's academic knowledge. Teachers are complaining about the inadequate training and the lack of support.

> ***Teboho:*** *further went on to say that Insufficient teacher development, is a challenge because learners pose very hard questions in class, and because of the lack of teacher training, we are unable to always answer the difficult questions asked by learners in class.*

> ***Nonji**: Many teachers are not supported through training to teach accounting better, and they make Accounting very difficult for learners and don't use practical examples to help learners understand better.*
>
> ***Lerato**: Since I've been teaching for a long some time, I never really use practical examples to engage learners in class. This is because I don't really know how to because I have been trained to use examples in class.*

Drawing from the above responses, Teboho mentioned that insufficient teacher development is a challenge because learners pose tough questions in class, and because of the lack of teacher training, they cannot always answer the problematic questions learners ask. This is confirmed by literature research (Sosibo & Nomloo, 2014). Teachers voiced their concerns about inadequate training in the CAPS, which adds to the lack of content knowledge. This further indicated that teaching Accounting required a dedicated teacher. All teachers in this study alluded that they were very dedicated to enhancing the content knowledge even though some learners posed difficult questions in class.

Nonji's response indicates that many teachers make accounting very difficult for learners and do not use practical examples to help learners understand better. Additionally, Lerato mentioned that he has been teaching for quite some time but has never used practical examples to engage learners in class. According to the responses, many teachers argued that they do not lack content knowledge. The only problem they face is insufficient support and the continuously changing Accounting curriculum. In continuing with the discussions:

> ***Nonji:** I doubt there is any teacher who lacks pedagogical content knowledge and skill to teach; the problem could arise from Grade 9 because many educators who teach Ems in Grade 9 did not major in Accounting; most of them only majored in business studies.*
>
> ***Lerato:** Even though the Department of Education still gives teachers bursaries to further their studies and enrich their knowledge, it is still a problem for teachers to enrich their PCK due to extra classes and not having time.*

Drawing from the above responses, all teachers alluded that despite having content knowledge, they find it taxing to make Accounting easy for the learners because they receive insufficient professional development. Nonji mentioned that she doubts any

teacher who lacks pedagogical content knowledge and teaching skills. The problem could arise from Grade 9 because many educators who teach EMS did not major in Accounting; most only majored in two subjects. This is confirmed by literature as Coetzee (2016:10) argued that teachers who teach EMS in Grade 9 are expected to teach Business Studies, Economics and Accounting as these subjects are integrated.

This can be seen as a major challenge because teachers cannot teach all three subjects well. Lerato concluded that even though the Department of Education still gives teachers bursaries to further their studies and enrich their knowledge, it is still a problem for teachers to enrich their PCK due to extra classes and not having time. The participants' response indicates that teachers need continuous professional development and support. According to the responses of teachers interviewed, the teachers seldom attend departmental workshops, and many struggle with teaching Accounting in Grade 10.

PCK seeks to build teachers and recommends that teachers have a rich conceptual understanding of the specific subject content knowledge they teach (Tondeur et al., 2020:340). One of the critical elements of PCK is understanding learners' conceptions of the subject and the learning. This rich concrete understanding should comprise the expertise in adapting the teaching combination of knowledge of content and pedagogy known as PCK (Berry & Mulhall, 2012:7). However, as seen by the narratives, teachers mentioned that they have sufficient content knowledge but still fail to integrate practical examples in their classroom when teaching learners. This does not support the principle of PCK that clearly states that teachers must understand conceptions of the subject and learning. Teachers mentioned the lack of support by schools and respective departments.

Furthermore, participation in professional development to encourage learning would strengthen teachers' knowledge.

4.5 LIMITED PROFESSIONAL DEVELOPMENT (LPD)

The literature revealed that one of the challenges affecting Accounting teachers in Grade 10 is the lack of professional development, which has led to a significant gap in teacher's professional development (Otten et al., 2022:23). Section 2.7.3 highlights

that teachers must receive training so that they are up to date with the current teaching trends. Teacher development is effective for improving student learning, and research has proved that teachers may learn new practices during professional development (Germuth, 2018:77). The following themes appeared under the Limited Professional Development from the literature study data collected from the semi-structured interviews with research participants: Time and Developmental Workshops.

Teachers were very concerned about the amount of time allocated for the developmental workshops by the DBE; they felt it was insufficient to cover the purpose of the workshops. Teachers were then asked the following questions:

- Do you think teachers are professionally supported to improve their content knowledge?

They had this to say:

4.5.1Time

> ***Nonji****: Yes, there is many content Workshops from the department; it's just that for me there wasn't sufficient time to grasp every chapter we did at the workshop, which ended up making subject specialists not to explain everything in detail.*
>
> ***Lerato:*** *said yes, teachers did have content workshops but we were mostly focused on the changes incorporated in new ATPS Subject advisors were doing the talking and to tell us about the error analysis. I had to teach myself some topics but the rest the workshops that were conducted were very fruitful informative and they were done maybe three or four times in a year sometimes, so that was a major challenge for us.*
>
> ***Tebogo****: Yes, we do get some training even though it is not enough but it helped me because I was new in the teaching industry about 4 years ago. This workshops are only conducted two or three times a year.*
>
> ***Nonji:*** *stated: the time allocated for workshops is not enough and this is because of Unions interference. Lack of teacher development in Accounting as a practical subject is a huge risk for Grade 10 teachers as they lay foundation for Grade 11 and Grad 12*.
>
> ***Guru:*** Yes, two and not more than four times in a year. On normal working days they will start from 12:00 to 16:00 at the *beginning of the year.* Unions came with a mandate that teachers must attend workshops from 12:00 to 14:00 only during their working hours

> ***Dora:*** *Yes there were workshops on development and I think we had two workshops on changes enacted in the curriculum s. these workshops were informative but time for the workshops was not enough. Two workshops to the change in curriculum is not enough. They take take place at the beginning of the year.*

All teachers were very bothered about the times which were allocated for the departmental workshops to be conducted. Nonji mentioned insufficient time to grasp every chapter they did at the workshop, and subject advisors did not explain everything in detail. Thus, they were left confused at some points. Lerato added that they received some training but were mostly told about changes implemented in the new ATPS. Subject advisors were the ones talking and telling teachers about the error analysis. She further explained that she had to self-educate with other topics, but the rest of the workshops they had assisted them a lot, and they were conducted maybe two, three or four times a year, so that was a huge concern for them.

Furthermore, Tebogo's response specifies that they receive some training. Although it was not enough, it assisted him. Nonji mentioned that the time allocated for workshops is insufficient, and this is because of union interference. Lack of teacher development in Accounting as a practical subject is a considerable risk for Grade 10 teachers as they lay a foundation for Grade 11 and Grade 12. Another concern from the teachers is the interference of Unions. Unions came with a mandate that teachers attend workshops from 12:00 to 14:00 only during working hours. Guru added that departmental workshops were only conducted two and not more than four times a year, teaching them content from 12:00 to 16:00, and these departmental workshops took place on a normal working day. This made facilitators not to cover all the content aspects regarding Accounting and curriculum changes in detail.

The discussion of teachers regarding workshops clearly shows that workshops are very beneficial to educators as they tend to learn a lot during those workshops. This can be seen from Dora's narration that there were development workshops, and she thought they had two curriculum change workshops. She mentioned that all workshops were informative, but time was insufficient. Two workshops to implement such a colossal task were not enough. These workshops took place at the beginning of the year.

PCK explores the challenges of teaching Accounting in schools, which considers professional teacher development (Jones & Moreland, 2015:70). Drawing from the narrations of teachers, they mentioned that development is vital for teachers' growth. Departmental workshops were informative, but the time was not enough, meaning they still needed more support. Furthermore, participation in professional activities encourages PCK, strengthening the teachers' knowledge in teaching and learning. Time is a crucial factor that contributes towards successful and effective professional development. This means PCK is an important goal to focus on in professional development. (Van Driel & Berry, 2012:26). Research literature indicates that professional development (workshops) is aimed at the development of teachers.

4.4.2 Development Workshops

The Department of Education tends to have development workshops conducted by subject advisors in assisting and developing educators, especially novice educators, so they know the content better to promote better performance in schools. The literature revealed that the continuation of professional development is a basic fundamental element that is in line with the principle of lifelong learning for quality educators (Mlambo et al., 2021:2). Teachers were asked if workshops were conducted in their respective districts and circuits, and how many times they attended developmental workshops on development for Grade 10 and if the workshops were adding value and making a contribution as far as PCK is involved and this is the responses from the teachers.

> ***Lerato**: Yes, there were workshops they were conducted and we are very happy, however they were informing us about changes in the Annual teaching plan especially since 2020 because of covid.*
>
> ***Nonji**: I am not happy about how the workshops are conducted. she further mentioned that those subject specialised who conduct departmental workshops seemed not have insufficient knowledge. Time for the workshops was not enough for us as teachers to grasp all the information to be given to learners.*
>
> ***Guru:** Yes, I did not really see the benefits of departmental workshops, in one workshop we were taking to Kroonstad for teacher training for a three days and it was all about Grade 12 content, actually its always about Grade 12 content. There is nothing practical that was done on the workshops, we were only told what to do when teaching by the subject advisors.*

> ***Tebogo:*** *Yes, I did attend four departmental workshops on Accounting the first workshop was starter workshop on discussion of the previous year's NCS results (performance) and error analysis, the third workshop we had was on Grade 12 content only, where the subject specialists main focus was solemly on what are the changes in Grade 12 content and being able to prepare learners to master the content of Accounting and the last workshops was on strengthening content and there was nothing about Grade 10 content in Accounting.*

Drawing on the teachers' responses, they explained that in the workshop, nothing practical was done; they were only told how to teach what to do when teaching without further explaining and giving practical examples that will apply to teachers on how to teach the particular topics in class. Lerato thus mentioned that workshops were conducted, and they were delighted. However, they informed them about changes in the Annual Teaching Plan (ATP), especially since 2020 because of COVID-19. Nonjis's response does not support Lerato's response. She mentioned that she is not happy about how these workshops are conducted. She further stated that subject specialists who conduct these workshops seemed to have insufficient knowledge of the content. She added that the time for the workshops was insufficient to grasp all the information given to learners.

In essence, this means that even though workshops were conducted, subject specialists were also considered to have insufficient knowledge about Accounting. According to the teachers' response, even the time for conducting workshops was insufficient. This can be supported by Guru's response when he mentioned that nothing practical was done in the workshops. He said the subject advisors only told him what to do when teaching. All teachers noticed that even subject specialists who conducted these workshops were confused about some information regarding the content because they had not been in the classroom for a while and intervened in schools after quite some time.

Most teachers indicated that the workshops were beneficial and aligned with the current teaching trends. Literature states, *"workshops that are frequently used formats for faculty development, characterised by their formal nature and short-term activities"* (De Grave et al., 2014:181). Teachers were asked if they learned anything new from the content workshops, and they all agreed that they did learn new things that were challenging to them, and most of the questions they were sure of were answered. The

participants' narrations indicate that it was necessary to attend departmental workshops for teachers to receive support and development on content and Pedagogy Content of Accounting in Grade 10.

PCK is the *"special integration of content and pedagogy that is uniquely the domain of teachers, their special form of professional understanding"* (Nazari et al., 2019:1). The knowledge which brings together the content knowledge of a specific subject and the PCK for teaching that particular subject (Brant, 2006:63). Drawing from the narrations of the participants, developmental workshops were necessary to enhance their knowledge as this is in ideology with the principles of PCK. Participation in professional development would strengthen the teachers' PCK. As a result, teachers will continue to learn and be lifelong learners. Furthermore, participation in professional development would promote content knowledge that would strengthen the teachers' progress in the teaching and learning environment.

4.5 PREDOMINANT USE OF TEACHER-CENTERED METHOD IN TEACHING ACCOUNTING

Research has proven that teachers are still using the traditional teaching method where teachers are the only ones talking, and the learners are listening. This means it is difficult for teachers to create a classroom environment that engages the thoughts of learners (Sivarajah et al., 2019:101). Sekwena (2014:97) stated, "*In a traditional teacher-centred teaching and learning environment, the teacher seems to be a powerful figure in control and a decision-maker in the classroom, with the learners only playing a passive role in knowledge acquisition"*. The following themes emerged under the predominant use of the teacher-centred method in teaching accounting from the literature study and the semi–structured interviews with research participants, Reasons for the dominant use of the teacher-centred method and teaching general education and training (GET) for far too long.

Teachers were asked the following questions:

- Are you aware of the predominant use of teachers' teacher-centred method in teaching accounting?

- What are the reasons for the use of this method?

4.5.1 Reasons for the dominant use of the teacher-centred method

> ***Dora:*** *mentioned that causes of the teacher-centred method in Accounting is because of lack of commitment by educators and skills and the lack of preparation by teachers and to fully understand or interpret adjustments. And another reason is Accounting is only allocated 4 hours in a week.*
>
> ***Guru:*** *believes that the predominant use of teaching methods is due to the fact that rural schools teachers are faced with the lack of resources.*
>
> ***Tebogo:*** *Time is one of the reasons why teachers use the teaching-centred method.*

Drawing on teachers' responses, Dora mentioned that teachers use the teacher-centred method in Accounting due to educators' lack of commitment and skills. She added that teachers' lack of preparation to understand or interpret adjustments entirely is the reason for using the teacher-centred method. She elaborated further that CAPS Accounting is only allocated four hours, meaning teachers rely on teaching-centred methods to deliver the content to cover the time. In addition to what she said, Guru mentioned that the predominant use of the centred method is due to the lack of resources in rural. Schools in rural areas do not have resources, so rural schools cannot use teaching methods promoting active and critical learning. Drawing from experiences indicated in literature (Tunjera,2019:1), accounting teachers are not using teaching methods that promote active and critical learning.

Tebogo's narration indicates that time is of the essence and valuable in teaching Accounting because he mentioned that teachers use teacher-centred methods because they are not allocated enough time to teach accounting, and this can be seen by Dora's response when she mentioned that Accounting is allocated only four hours a week. The CAPS document stipulated the total time available for teaching for teachers.

In continuing with the discussion, Tebogo added by mentioning:

***Teboho**: Many of us in rural schools are still using the predominant use of the teacher-centred method of teaching because we don't feel comfortable using other methods of teaching. But I sometimes use other methods when I have time.*

***Lerato**: I am still using the predominant use of the teacher-centred method because I am way too used to it as a teacher.*

Tebogo's response clearly shows that teachers are still using the dominant teaching method when he mentioned that he still uses the traditional teaching method because he still feels comfortable using it. This shows that teachers hardly use other constructive methods to teach Accounting in Grade 10, only when they have time because Accounting is only allocated four hours a week, according to the CAPS document. All teachers acknowledge that they use the teacher-centred teaching method, whereby they are the only ones teaching and talking, and learners do not participate in teaching, which can be seen in Lerato's response.

PCK asserts that curricular knowledge includes the knowledge of curriculum materials for teaching and Conceptual Teaching Strategies. General pedagogical knowledge is the teacher's knowledge of and skill in using teaching methods and other pedagogical strategies that are not subject-specific. The teacher-centred method is still used and preferred by many educators despite them having curriculum knowledge (PCK) and attending workshops. They blame the time allocated for Accounting for their use of teachers-centred methods, and unfortunately, this still leads to poor Accounting performance across all grades.

4.6 EFFECT OF RESOURCES IN TEACHING ACCOUNTING (SHORTAGE OF TEXTBOOKS)

Literature in Chapter 2 revealed that many schools in rural areas lacked resources such as textbooks, furniture, and learner-teacher support material (LTSM) (see section 2.7.5; Rammala, 2009:78). This shortage of resources poses a severe challenge in schools as it leads to poor learner performance. The following themes emerged under the effect of resources in teaching accounting (shortage of textbooks) from the literature study and the semi–structured interviews with research participants regarding the shortage of textbooks and conditions.

Teachers were asked a question if they had enough textbooks/resources (LTSM) in the classroom when teaching Accounting in Grade 10. Only one teacher agreed they had enough textbooks/resources to teach Accounting in Grade 10, which was enough for the learners.

4.6.1 Shortage of Textbooks

> ***Tebogo:*** *said they have enough resources such as the learner textbooks, study guides and are able to make copies because he only has 20 learners in his classroom.*

In contrast, two teachers were concerned about the shortage of textbooks:

> ***Nonji****: My class is very overcrowded and therefore I have shortage of textbooks.*

> ***Dora****: Because of overcrowding in our class, textbooks are not enough, we have to rely on making copies as teachers for the learners and loadshedding is making things worse for us.*

Drawing from teachers' responses, Tebogo mentioned that they had enough resources, such as textbooks and study guides, because he did not have many learners doing Accounting. Contrary to his response, Nonji and Dora mentioned that their classrooms were overcrowded and had a textbook shortage, which meant they relied on making copies for the learners. These two teachers also stated that the printers sometimes were not working in their school and could not make copies for the learners. They stated that the hectic load-shedding schedules made it even more difficult for them to make copies for the learners. Sufficient resources give teachers clear instructions and directions on which topics to assess, teach, and when. This means that no matter how good teachers and learners may be, the lack of resources prevents the successful teaching of Grade 10 Accounting.

One of the elements of PCK is knowledge of education contexts. These teachers are teaching accounting, and learners can use essential resources that are efficient and effective in acquiring helpful critical accounting knowledge (Watermeyer, 2012:1). Drawing from the participants' responses, learners share textbooks. There is a shortage of textbooks in schools; this disallows learners to gain knowledge of

education contexts and does not promote understanding of the Grade 10 accounting content.

4.7 STRATEGIES FOR ADDRESSING THE CHALLENGES OF TEACHING ACCOUNTING IN GRADE 10

What interventions can be provided to Grade 10 teachers to assist learners to understand and perform better in Accounting?

- Involvement of professional bodies
- Sufficient professional development
- Creation of PLCs

This section discusses interventions that can be provided to enhance the performance of Grade 10 Accounting. The information relating to interventions can be provided to Grade 10 teachers to assist learners to understand and perform better in Accounting.

4.7.1 Involvement of Professional Bodies (SAICA & SAIPA)

Literature in Chapter 2 revealed that SAICA, as an Accounting body in South Africa, largely influences the South African accounting academic in universities. Professional-identifying academics, such as SAICA and SAIPA, maintain and create specific rules and structures within academia (see section 2.8.1).

Professional bodies see curriculum and examinations as important instruments to define and regulate the boundaries of the professions In Universities. The accounting profession follows the rules based on compliance philosophy rules and structures (Venter & de Villiers, 2013:10). This means that SAICA supports universities. For example, SAICA's accreditation criteria require a sufficient number of suitably qualified staff members to teach at certain universities to equip learners with the necessary Accounting skills to teach Accounting, but in secondary schools, this is not the case. The involvement of professional bodies in school will ensure that SAICA collaborates with secondary schools to educate learners about the accounting profession.

This will include organising workshops to introduce learners to the world of chartered accountancy and also offer educational materials such as study guides and resources related to Accounting that can benefit both students and educators in secondary schools. SAIPA can collaborate with secondary schools in South Africa to promote the importance of accounting education (Jackling et al., 2007:928; Professional Associations, 2006:1). This will involve raising awareness about the benefits of pursuing a career in professional Accounting and providing information about the educational pathways to becoming a professional accountant. Therefore, SAICA and SAIPA can collaborate with educational authorities to update and align the accounting curriculum with real-world industry practices (Shaukat,2021:143). This would ensure that learners learn relevant and practical accounting concepts. Teachers were asked if they knew what SAICA is and the role of SAICA in schools. Teachers responded by saying:

> **Lerato**: *SAICA is there to ensure that professional conduct is consistent and Accountants follows the principles of integrity.*
>
> **Guru:** *the role of SAICA in school is to Motivate learners to take Accounting as a subject.*
>
> ***Nonji:*** *The role of SAICA in school is unknown*
>
> ***Teboho:*** *Not many educators know what SAICA is and the purpose of SAICA towards Accounting as a subject. This proves that in schools, many educators don't know the role of SAICA in school.*

Reflecting on the participants' responses, they demonstrated that teachers knew little about SAICA and the role of professional bodies in schools. Lerato believed that SAICA is there only to ensure that professional conduct is consistent and that Accountants follow the principles of integrity. Guru supported Lerato's statement by mentioning that SAICA is there to facilitate and deliver entry-level Accountants. He further mentioned that its role in school is to motivate learners to take Accounting as a subject. Nevertheless, these two teachers understand the role of SAICA in universities and not schools. This means they do not see the importance of SAICA in schools.

Nonji further mentioned that many learners up to Grade 12 have no clue about their career opportunities and choices regarding the Accounting stream. She believes many learners choose subjects based on how easy they think it is and some based on what they have heard worse, even from peers and the people in the field. This shows that the role of SAICA cannot be seen in schools as learners still struggle with career choices even though SAICA is meant to support them. Teachers think SAICA is only there to facilitate and support entry-level Accountants in the work environment, and they do not see its role in schools.

Contrary to other teachers' responses, Tebogo mentioned that he thinks not many teachers know what SAICA is because they do not even know the purpose of SAICA towards accounting as a subject. He thinks that since SAICA assists universities with material, it must also assist schools with SAICA-accredited textbooks at the school level. According to the teachers' responses, some teachers do not even know what SAICA is, and this means schools must now start working with universities to ensure enough support to both accounting learners and their teachers.

4.7.2 Creating functional professional learning communities

The literature revealed that the teaching profession is vast and needs consistent and adequate support to improve teachers' content and pedagogical knowledge. The DBE (2022:2) identifies PLCs as an essential contributor to the teachers' content improvement to bring about school transformation. Furthermore, the DBE identifies the district, teacher organisations and subject-based professionals as the key role players in the formation and foundation of the PLCs. The following subsection below reports on the findings of the discussions and interaction with the participants about using PLCs to enhance the teaching and learning of Grade 10 in Accounting. The themes that emerged were the creation of professional bodies and the functionality of professional bodies.

> **Lerato:** *Every year, professional learning communities are formed. However, they are not functional. Training for PLCs was only done when this strategy was introduced to educators. No continuous training in relation to PLCS.*

> **Teboho:** *There are PLCS in place, but they are not functional and required too much (administration) from the teachers' side, and teachers have too much admin already. It becomes hard for them to function, especially for educators teaching Grades 10 until 12. It would have been better if there were specific teachers for grade 10 only and Grade 12 only.*
>
> ***Nonji:*** *PLCs would be of great assistance, especially to "novice" educators, because this is where they will be able to learn good teaching practices from educators who have experience. This enables teachers to work collaboratively, implement new ideas and share teaching methods that would improve the results of Accounting for Grade 10 learners.*

In the participants' responses, Lerato commented that PLCs are formed yearly but are not functional. This meant that training for PLC was only done when they were introduced to teachers. Furthermore, Tebogo's narration specifies that there are PLCs in place, but they are not functional because they require too much administration. This assertion explains that PLCs are in place, but they are not serving the purpose in schools. Literature also verified that PLCs are necessary because they support teachers and allow them to engage with each other and participate collectively in determining their development (DBE, 2015:5).

The responses from the participants indicate the importance of forming functional PLCs that would assist Grade 10 accounting teachers in addressing any content, pedagogical and technological knowledge-related challenges. In creating functional PLCs, teachers could work collaboratively towards implementing relevant and appropriate teaching methods to improve accounting results. The literature revealed that the creation of functional PLCs for schools would build solid relationships that will form a foundation for PLCs and grant teachers access to work together in a manner by which they will be able to exceed individual achievement (Admiraal et al., 2021:684).

In creating functional PLCs, teachers could work collaboratively towards implementing relevant and appropriate teaching methods to improve accounting results.

***Guru**: The creation of PLC's is very helpful for us as teachers because I for one was struggling with method marking because I have never been to the marking centered and there are no departmental workshops to assist us with centralised marking.*

***Dora:** The creation of PLC's really helps us with content knowledge, we learn from each other.*

***Teboho:** PLC's helps teachers to work collaboratively and implement different teaching methods that will assist learners to perform better in class.*

Drawing on the participants' responses, the importance of forming functional PLCs would assist Grade 10 accounting teachers in addressing any content and pedagogical knowledge-related challenges. Guru mentioned that creating PLCs is beneficial for them as teachers because they struggle with method marking because they have never been to the marking centre, and there are no departmental workshops to assist them with centralised marking. Furthermore, the participants argued that the more training offered for professional development and growth, the better the opportunities for the learners to learn Accounting and adopt effective learning methods that are meaningful to their lives. This can be seen from Dora's narration when she mentioned that creating PLCs helps teachers with content knowledge, and they can learn from each other.

Teachers believe that when successfully instituted by subject specialists, professional learning communities have been proven to improve learner achievement as well as the perception of teachers about Accounting. Tebogo's narration indicated that PLCs help them work collaboratively and implement different teaching methods that will assist learners to perform better in class. An understanding from the literature of what PLCs are and what contributed to facilitating their creation will allow more educators to implement their productive use of PLCs smoothly.

4.7.3 Continuous Professional Development

The literature revealed that teachers have to receive continuous training and development so that they can improve their teaching methods and match their content knowledge with the current changes in education (see section 2.8.3; Sancar et al., 2021:1). Therefore, professional development is crucial for teaching because it will

align teachers with the current technological changes and also keep up with the continuously changing standard of assessments. Only one theme emerged from this: the importance of professional development. Teachers were asked what is the effect and importance of professional teacher development.

4.7.4 Importance of professional development

> ***Lerato:*** *This is for teachers to comprehend that learning does not stop when youget appointed as a teacher. Continuous professional development results in professionals excelling in their fields as they are equipped with new skills and knowledge.*
>
> ***Teboho:*** *Professional development is for teachers to comprehend that learning does not stop when you get appointed as a teacher. This means that continuous professional development results in professionals excelling in their fields as they are equipped with new skills and knowledge.*
>
> ***Dora:*** *It allows teachers to improve their current skills and to adapt to changes as to build content confidence.*

Drawing from participants' responses, teachers mentioned that professional development is crucial for them. Tebogo and Lerato's responses indicate that professional development was anticipated for teachers to comprehend that learning does not stop when one gets appointed. This means that professional development results in professionals excelling in their field as they will be equipped with new skills and knowledge, allowing teachers to improve their skills and build confidence. Dora also mentioned that professional development enables Accounting teachers to improve their skills and to adapt to changes. Professional development is there for teachers; it is continuous and will lead to educators excelling in their field.

PCK is a conceptual framework that educators develop over time and through experience and how to teach and assess specific content in particular ways to enhance student understanding (Schiering et al., 2023:137). The knowledge of the five constituent components of PCK rooted in Shulman's theory provided a framework that could be used for teaching various topics. This PCK framework would lead to imperative PCK that would be common across all contexts and lead to continuous

development. Each teacher utilises the PCK framework by considering particular learners and learning contexts (Jacobs et al., 2019:1212).

Drawing from the narration of the participants, accredited bodies like SAICA are not popular in secondary schools, and teachers do not even know the role of professional bodies in schools. According to teachers, PLC allows teachers to continue learning, enhancing their PCK. This means the purpose of professional development is development of teachers' PCK and cannot be limited to supplying teachers with subject matter knowledge only; instead, professional development should be closely aligned to teachers' professional practice and, in addition to providing teachers with specific pedagogy (Van Driel & Berry, 2012:26).

4.8 CONCLUSION

This chapter was able to provide a deep understanding of how findings unfolded from the data that was collected using the semi-structured interviews. This chapter illustrated data from research instruments, semi–structured interviews with teachers. The responses received from participants indicated that Accounting is no longer just a numerical subject and has become very theoretical. PCK was the second contributor to challenges identified with teaching Accounting. This required teachers to be professionally developed to enhance the teaching of Grade 10 Accounting. The predominant use of the teacher-centred method is seen as a major contributor towards poor learner performance in Accounting Grade 10. This displays that teachers do not want to use teaching methods that engage learners and promote active learning. According to the responses, the shortage of resources proves that the shortage of textbooks will lead to poor learner performance in Grade 10 Accounting. This means that for effective learning to occur, learners should be supported with essential resources like textbooks and other learning materials to promote effective teaching.

CHAPTER 5
SYNTHESIS OF FINDINGS, RECOMMENDATIONS, AND CONCLUSIONS

5.1. INTRODUCTION

In the previous chapter, the researcher presented, analysed, and discussed the data generated from the individual semi-structured interviews conducted and the interventions with five Grade 10 Accounting teachers from the Thabo Mofutsanyana district in the Free State Province who participated in this study. This chapter summarises the findings, recommendations, and suggestions for future research and reflections.

The study's objective was to explore the teaching of Grade 10 Accounting in Thabo Mofutsanyana district. The following primary and secondary questions guided the researcher in reaching their objective:

PRIMARY QUESTION

- How is Accounting taught in Grade 10 Learners in the Thabo Mofutsanyana District?

SECONDARY RESEARCH QUESTIONS

1. What are the challenges experienced by teachers in the Thabo Mofutsanyana District regarding teaching Accounting?
2. Which conditions do teachers present Accounting lessons to Grade 10 learners in the Thabo Mofutsanyana District?
3. What methods or strategies are adopted to teach Grade 10 Accounting concepts in the Thabo Mofutsanyana District?
4. What interventions can be provided to Grade 10 teachers to assist them in teaching Accounting better?

The objectives of the study were:

- To explore the teaching methods or strategies that Grade 10 Accounting teachers use in teaching the subject.
- To identify the possible challenges that hamper the teaching and learning of Grade 10 Accounting in the Thabo Mofutsanyane District.

- To determine the interventions provided to Grade 10 teachers to assist in teaching Accounting better.

5.2 OVERVIEW OF THE STUDY

The researcher used a qualitative research method to collect and analyse data. According to McMillan and Schumacher (2006:50), "*Qualitative research is the study of the nature of phenomena, which includes their quality, different manifestations, the context in which they appear, or the perspectives from which they can be perceived, but excludes their range, frequency, and place in an objectively determined chain of cause and effect"*. The choice of using this approach was informed by the nature of the research topic which is "Exploring the teaching of Grade 10 Accounting in Thabo Mofutsanyana District.

This study used an exploratory case study research design, primarily qualitative. The researcher used a case study methodology to provide the researcher with tools to study the complex phenomena within their contexts. When the researcher correctly applies this approach, it becomes a valuable method used in research for education (Carter, 2020:301). A case study research design is a form of qualitative research mainly focused on offering readers a detailed account of one or more cases. This study adopted purposive sampling techniques.

One of this study's objectives was to identify the possible challenges in teaching and learning Grade 10 Accounting in the Thabo Mofutsanyane District. In response to this objective, the findings emanating from interviews with participants and document analysis revealed the lack of pedagogical content knowledge, insufficient development for Accounting teachers, the predominant use of teacher-centred methods in teaching Accounting, and the effects of resources in the teaching of Accounting (shortage of textbooks - LTSM).

5.3 DISCUSSION OF FINDINGS

In the section below, the researcher discusses the findings and, with possible recommendations, demonstrates how their research questions were answered.

5.3.1 What are the challenges experienced by teachers in the Thabo Mofutsanyana District regarding teaching Accounting?

As expounded in Chapter 2, section 2.7.1, the literature revealed that changes in the Accounting curriculum impacted how teachers teach Accounting in Class. Nevertheless, in an analysis of data generated from interviews, it was discovered that teachers are not satisfied with the changes in the Accounting curriculum. Furthermore, data generated from semi-structured interviews revealed that ever since the curriculum changed from NCS to CAPS, they feel the content is heavy and does not enable them to be creative, and they also find it difficult to adjust to the changes in the curriculum.

The Department of Education has tried to offer departmental workshops to the teachers, but teachers feel they are not enough and adequate. As mentioned in Chapter 1, the researcher's study focused on factors contributing to poor learner performance in Grade 10. The study mainly focused on working inclusively with teachers in a rural context who faced pedagogy challenges. The responses to these curriculum changes show that teachers need continuous professional development to implement the new curriculum. If there is a change in curriculum curriculum, for as long as things are changing, even the needs of teachers will no longer be the same. This means that the curriculum will inevitably be transformed to accommodate new developments and address the needs of learners at that particular time.

Teachers' lack of pedagogical content knowledge is another challenge in teaching Accounting. In response to this challenge, the findings from interviews with participants and document analysis revealed that teachers believed they had sufficient content knowledge and that only a few lacked PCK. It was discovered that teachers knew content for themselves and struggled to share the knowledge with the learners, leading to poor learner performance in Grade 10. In addition, the training of teachers for support and development is organised to improve content knowledge. However, teachers are inadequately supported by the DBE.

Moreover, content workshops mainly focus on Grade 12 teachers and not Grade 10 (see Chapter 2, section 2.7.3), clearly showing that teachers need professional support.

The inability of DBE to support Grade 10 teachers with continuous professional development in terms of content workshops means there is no continuous professional development for educators who teach Grade 10 Accounting. According to the data generated during interviews, it was revealed that teachers complained that workshops are not professionally supporting them because, in most cases, people who conduct the workshops themselves seem to be inadequately knowledgeable. That time for the workshops is insufficient to grasp all the information in one day. This shows a need for continuous intervention to develop Grade 10 Accounting teachers' creation abilities.

5.3.2 What methods or strategies are adopted to teach Grade 10 Accounting concepts in the Thabo Mofutsanyana District?

As expounded in Chapter 2, the literature revealed that teachers, specifically those in South Africa, are still using the dominant method of teacher-centeredness instead of the learner-centred method. Nevertheless, in an analysis of the data generated from interviews, it was discovered that teachers do not use teaching methods promoting active and critical learning. The result of poor teaching and incorrect teaching methods has identified Accounting as one of the subjects with poor learner performance across the Grades. Furthermore, the data generated from the semi-structured interviews revealed that the use of the teacher-centred method in Accounting is because of the lack of commitment by educators and skills and the overcrowded classrooms.

It was also revealed that the predominant use of teaching methods is because rural school teachers face socio–economic issues such as the lack of learning material and no electricity, which make teachers resort to teaching using the teacher-centred approach. Therefore, in attempting to complete the curriculum, the accounting teachers use the teacher-centered approach, which assumes the role of authority and control, while the learners remain passive, receiving rote learning. As a result of the above, it can be concluded that the predominant use of the teacher-centred method does foster deep learning in accounting classrooms. The main reason is that learners are often passive and demotivated, intrinsically to the extent that they do not see any value in what they learned since that was far removed from their lives. Learning became more of a passive and transmission process.

5.3.3 Which conditions do teachers present Accounting lessons to Grade 10 learners in the Thabo Mofutsanyana District?

Chapter 2 literature revealed that many schools in rural areas are poor and lack resources. It has been said that textbooks are a pool of knowledge, and the shortage of textbooks in the teaching and learning process hinders effective learning. Many South African schools have a shortage of textbooks, and learners share textbooks. According to the data analysis, teachers revealed that because of the large number of learners in their classes, there is a shortage of textbooks, and they mostly rely on making copies. Another problem is due to pressure to admit more learners by their respective district offices,

Founding revealed that the schools admitted many learners at the beginning of the year, and the allocation of the school funds does not fund these learners. Therefore, these admitted that the school allocation funds do not cover learners, which puts extreme pressure on the school's constrained budget and worsens textbook shortages in schools in rural areas.

5.3.4 What interventions can be provided to Grade 10 teachers to assist them in teaching Accounting better?

Involvement of professional bodies such as SAICA and SAIPA would be of great assistance in schools. Currently, their main focus is only in universities, and when it comes to the school level, they only assist by identifying learners who can write the Accounting Olympiad.

The data from semi-structured interviews revealed that it is important to form functional PLCs to assist the Grade 10 accounting teachers in addressing the challenges related to pedagogical content knowledge. In creating functional PLCs, the teachers can work collaboratively toward implementing relevant and appropriate teaching methods.

Creating functional professional communities would also assist novice and experienced teachers and equip them with more content knowledge. This will allow teachers to share good practices and work collaboratively. They would also be able to practice peer teaching.

5.4 RECOMMENDATIONS

A critical recommendation would be to support and monitor teachers on new changes in the curriculum. This means the Department of Education offers continuous support to teachers to equip them with more pedagogical skills regarding the changed curriculum. Teachers will need resources, material and human capacity to support curriculum change. Training principals would greatly assist so that they have the idea of how to support teachers on issues related to curriculum in their school.

This recommendation was drawn from a question during data collection (Do you think teachers have sufficient pedagogical content knowledge?). All participants in this study agreed that they had sufficient pedagogical content knowledge. This means that teachers have content knowledge, but teacher upgrading is of necessity. The Department of Education should, however, make bursaries available to all Accounting teachers teaching Grade 10 Accounting to further their Accounting studies in tertiary institutions where they could upgrade their current teaching qualifications in Accounting and where PCK of teaching Accounting could be learned and studied.

It is recommended that the Accounting teachers in Grade 10 prepare appropriately for their classes and receive continuous professional development from the Department of Education. A crucial recommendation is that teachers have different professional development needs. It is recommended that continuous professional development and support to teachers by the department in the form of Grade 10 monthly workshops is crucial to developing new methodologies and innovative ways of supporting teachers who are teaching Accounting and allowing them to be better at teaching and addressing their challenges. Empowerment of teachers will address interests and needs in the education of Accounting learners. Subject specialists can facilitate this plan for Accounting to empower Accounting teachers.

This study recommends that the use of the learner-centred method can ensure learners actively take part in teaching instead of being passive. In a classroom where a learner-centred method is used, the teacher can use a previous knowledge activity as the base to introduce new accounting concepts and topics. Previous knowledge of different activities should be done by forming groups in class so that the ideas from existing knowledge of learners' are shared and linked to new knowledge through peer teaching in their particular groups.

Therefore, through their engagements with other peers, they will be able to develop an inner drive to engage deeper in learning and learn more about different activities in Accounting. Discussions in class enable learners to develop an interest in the subject and have control. Learners will then have the will to learn Accounting daily, which is an intrinsic motivation obtained from interactive learning where they are actively engaged (meaning they were active instead of passive) with the task at hand.

The researcher recommends that schools use proper retrieval systems when collecting textbooks at the end of the year. Many schools must, therefore, ensure they check the learners' textbooks quarterly against their records to ensure learners do not lose their textbooks and prevent the textbook shortage. It is suggested that SMTs in schools and DBE should work together to ensure a prompt and adequate supply of resources (LTSM) in all the schools. It is also recommended that each learner be given their textbooks and that no learner should share a textbook in class.

SAICA and SAIPA can assist by developing material for secondary schools to ensure that many learners taking Accounting in high school are ready to do Accounting in University. This would close the gap between universities and high school content and thus make it easy for learners to pass Accounting in their first year of study. This means that SAICA may offer educational materials, study guides, and resources related to accounting that can benefit both students and educators in secondary schools.

The researcher recommends that a dedicated PLC be created to support teachers in imparting knowledge on how to teach the Grade 10 Accounting content to other teachers. The district, schools, subject-based professional teacher associations, and teachers play a crucial role in establishing PLCs. Thus, a relationship between tertiary institutions and schools should be established to allow the effectiveness of PLCs in schools. The Department of Education can develop content activities for accounting teachers and training manuals that can help stimulate the work of PLCs.

5.5 LIMITATIONS OF THE STUDY

The study was limited to only three schools and five Grade 10 teachers teaching Accounting in rural schools in Thabo Mofutsanyana District. Including more teachers was difficult. Participants may have felt uncomfortable sharing their unique teaching experiences with the researcher regarding teaching Grade 10 Accounting. The study used people's narratives to generate data and valued participants' perspectives. This study was limited to only three rural schools in Thabo Mofutsanyana District and five Grade 10 Accounting teachers. Trying to include other schools was challenging even though the researcher believed that if a few more schools participated in the study, it could have been an advantage to supplement the findings; however, qualitative research focuses on seeking in-depth information from participants.

Several Grade 10 accounting teachers working in the Thabo Mofutsanyana district were approached, but they refused to participate in the study due to time and the lack of trust. One Accounting specialist could not participate in the study as she was primarily busy with Grade 12 teachers. This occurred despite the researcher reassuring them of their anonymity and confidentiality regarding using pseudonyms and adhering to the Data Protection Act. There might have been several challenges and strategies that were not discussed in the study; however, the participants considered the identified challenges and strategies significant. Regardless of the limitations mentioned above, the researcher collected and analysed the data to the best of their ability and continued with the study.

5.6 REFLECTIONS

During the researcher's eight-year journey as a high school Accounting teacher, the researcher attended many departmental content workshops that enhanced their pedagogical content knowledge, but the workshops were held once a year. The DBE mostly focused on start-up workshops at the beginning of the year for inducting novice teachers. Unfortunately, teachers who have been teaching Accounting for some time complained about not being offered more support to enhance the quality of teaching.

Regardless of the challenges the researcher experienced, she was able to investigate the teaching of Grade 10 Accounting in Thabo Mofutsanyana District. The researcher's

objective was achieved using the selected Thabo Mofutsanyana district participants. Moreover, the generated data represented the reality of the experience of Grade 10 Accounting teachers; thus, this valuable information can be used to inform further research in the field of study.

5.7 CONCLUSION

This chapter presented the synthesis of recommendations and findings recommendations. It also responded to the main research question primary and secondary research questions that guided the study. The participants who took part in the study were made up of five Grade 10 Accounting teachers from three rural schools within the Thabo Mofutsanyana District. Analysis of the study findings identified the lack of pedagogical content knowledge as a problem and teachers using teacher-centred methods to teach. This identified the learner-centred method as a point of departure in teaching Accounting. Furthermore, teachers are encouraged to use teaching methods that promote active and critical learning.

Additionally, it was discovered that the teaching of Accounting had some difficulties due to the lack of resources, such as a textbook shortage. Accounting teachers must ensure that they adapt to the socio-economic matters of the learners by ordering textbooks according to the number of learners they have in Accounting as a school subject. In closing, this chapter discussed the findings, summary, and conclusions and offered recommendations for further research.

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APPENDICES

APPENDIX A

UNIVERSITY OF THE FREE STATE
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28 June 2021

APPLICATION FOR TITLE REGISTRATION

Applicant: Sebusi, MB
Student Number: 2007038280
Discipline: Curriculum Studies
Study Code: Masters (EDCI8900)

Dear Ms Sebusi

Your registered title is: **"EXPLORING THE TEACHING AND LEARNING OF GRADE 10 ACCOUNTING IN THABO MOFUTSANYANA DISTRICT"**

All of the best with your studies.

Yours sincerely,

Prof Patrick Mafora
Chair: CTR committee

Ms CS Duvenhage
Secretary: CTR committee

APPENDIX B

UNIVERSITY OF THE FREE STATE
UNIVERSITEIT VAN DIE VRYSTAAT
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UFS UV

GENERAL/HUMAN RESEARCH ETHICS COMMITTEE (GHREC)

15-Mar-2022

Dear Ms Mmabatho Sebusi

Application Approved

Research Project Title:
EXPLORING THE TEACHING OF GRADE 10 ACCOUNTING IN THABO MOFUTSANYANA DISTRICT

Ethical Clearance number:
UFS-HSD2021/1183/22

We are pleased to inform you that your application for ethical clearance has been approved. Your ethical clearance is valid for twelve (12) months from the date of issue. We request that any changes that may take place during the course of your study/research project be submitted to the ethics office to ensure ethical transparency. furthermore, you are requested to submit the final report of your study/research project to the ethics office. Should you require more time to complete this research, please apply for an extension. Thank you for submitting your proposal for ethical clearance; we wish you the best of luck and success with your research.

Yours sincerely
Dr Adri Du Plessis
Chairperson: General/Human Research Ethics Committee

Dr Adri du Plessis
Digitally signed by Dr Adri du Plessis
Date: 2022.03.15 18:56:47 +02'00'

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APPENDIX C

CONSENT BY TEACHER

Date: July 2022
Exploring the teaching of Grade 10 Accounting in Thabo Mofutsanyana District

Researcher:

Mmabatho Boitumelo Sebusi
2007038280

Study Leader:

Dr Sekwena
SekwenaGL@ufs.ac.za

082 736 1146

Faculty and Department:

Faculty of Education
University of the Free State
Qwaqwa Campus
9866

I am currently doing research with the University of the Free State exploring the teaching of Grade 10 Accounting in Thabo Mofutsanyana District., you are therefore humbly requested to take part in this research in order to give it credibility.

The aim of this study is to explore teaching of Grade 10 Accounting in Thabo Mofutsanyana District. There is currently a poor performance of Accounting in Grade 10 and there is a decline in the number of who enrol in Accounting as a subject in Grade 10. The knowledge that teachers have (content knowledge) is important in ensuring that the that learners perfom well in Accounting.

Your contribution will add value to the field of teaching and learning, and assist to provide insightful understanding of educational value teaching Accounting in Grade 10. Your participation is completely voluntary and you are under no obligation to take part in this study. If you feel that you are experiencing any discomfort or unhappiness please feel free to contact me directly to Real names will not be used in my publications or reports on the study.

Yours sincerely
Mmabatho Boitumelo Sebusi

Please fill in and return the page below. Keep the letter above for future reference.

PLEASE RETURN

CONSENT TO PARTICIPATE IN THIS STUDY

I, _____ (full names), confirm that the person asking my consent to take part in this research has told me about the nature, procedure and anticipated inconvenience of participation.

I have read and understood the study as explained in the information sheet. I have had sufficient time to ask questions and I am prepared to participate in the study. I understand that my participation is voluntary and that I am free to withdraw at any time. I am aware that the findings of this study will be anonymously processed into the research report, journal publications and/or conference proceedings.

I agree to the recording of the insert specific data collection method.
I have received a signed copy of the informed consent agreement.
Full Name of Participant: _____
Date: July 2022
Exploring the teaching of Grade 10 Accounting in Thabo Mofutsanyana District.

Researcher:	**Study Leader:**
Mmabatho Boitumelo Sebusi	Dr Gailele

APPENDIX D

Gender :

Age :

School :

Grade level :

Teacher's experience:

Highest qualification:

Home Language:

INTERVIEW QUESTIONS

Nature of Accounting

1. what impact has the change in curriculum had in teaching accounting?

_____

2. Do you think Accounting is a theoretical subject?

_____

Shortage of textbook

Do you have enough textbooks/resources in classroom when teaching Accounting in Grade 10?

_____

TEACHING OF ACCOUNTING

3. What is your understanding of the effective teaching of Accounting?

_____

4. How is the teaching of Accounting (in) effective in Grade 10 in the Thabo

_____

How do you involve your learners in the process of EFFECTIVE TEACHING?

_____

__

5. What are the challenges experienced by teachers in the Thabo Mofutsanyana district regarding teaching of accounting?

_____

CONTENT KNOWLEDGE

6. What do you understand by the concept content knowledge?

_____

__

_____

__

7. Do you think teachers lack content knowledge?

_____

8. Do you think teachers are professionally supported to improve their content knowledge?

_____

9. How do you ensure that teacher training is effectively implemented?

_____

LESSON PREPARATION AND FACILITATION

10. In your opinion, do the teachers understand the purpose of lesson preparation and facilitation?

_____

__

_____

__

11. In planning and preparing for your Accounting lesson, how are lessons structured?

    Normally start by marking the previous lesson's work, teach and then give class work to learners.

    _____

    __

    _____

__

ACADEMIC PERFOMANCE IN ACCOUNTING

12. Are you aware of the causes of poor performance in Accounting? Identify and discuss

    _____

    _____

13. Do you think there is a decline in the numbers of learners that choose Accounting as a subject in Grade 10 and what could be causing the decline according to you?

    _____

    __

    _____

    __

14. How do you think Accounting is taught in Grade 10 in the Thabo Mofutsanyana District?

    _____

    __

    _____

    __

CURRENT STRATEGIES

15. Which strategies can teachers use that will assist them with teaching of Accounting?

    _____

    __

_____
__

16. What methods or strategies are adopted to teach Grade 10 Accounting concepts in the Thabo Mofutsanyana District?

_____
__
_____
__

17. : Are you aware of the predominant use of the teacher centred method that is used by teachers in teaching accounting? What are the reason for the use of this method?

_____
__
_____
__

18. Are you still using the predominant use of teacher centered method?

_____
__
_____
__

INTERVENTIONS

19. What interventions can be provided to Grade 10 teachers to assist learners to understand accounting better and improve performance?

_____
__
_____
__

20. What is continuous professional development?

_____
__

_____
__

_____
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_____
__

21. What is the importance of continuous professional development?

_____
__
_____
__

22. Do you think teachers are professionally supported to improve their content knowledge?

_____
__
_____
__

23. Have you ever heard of SAICA? And what do you think SAICA is all about?

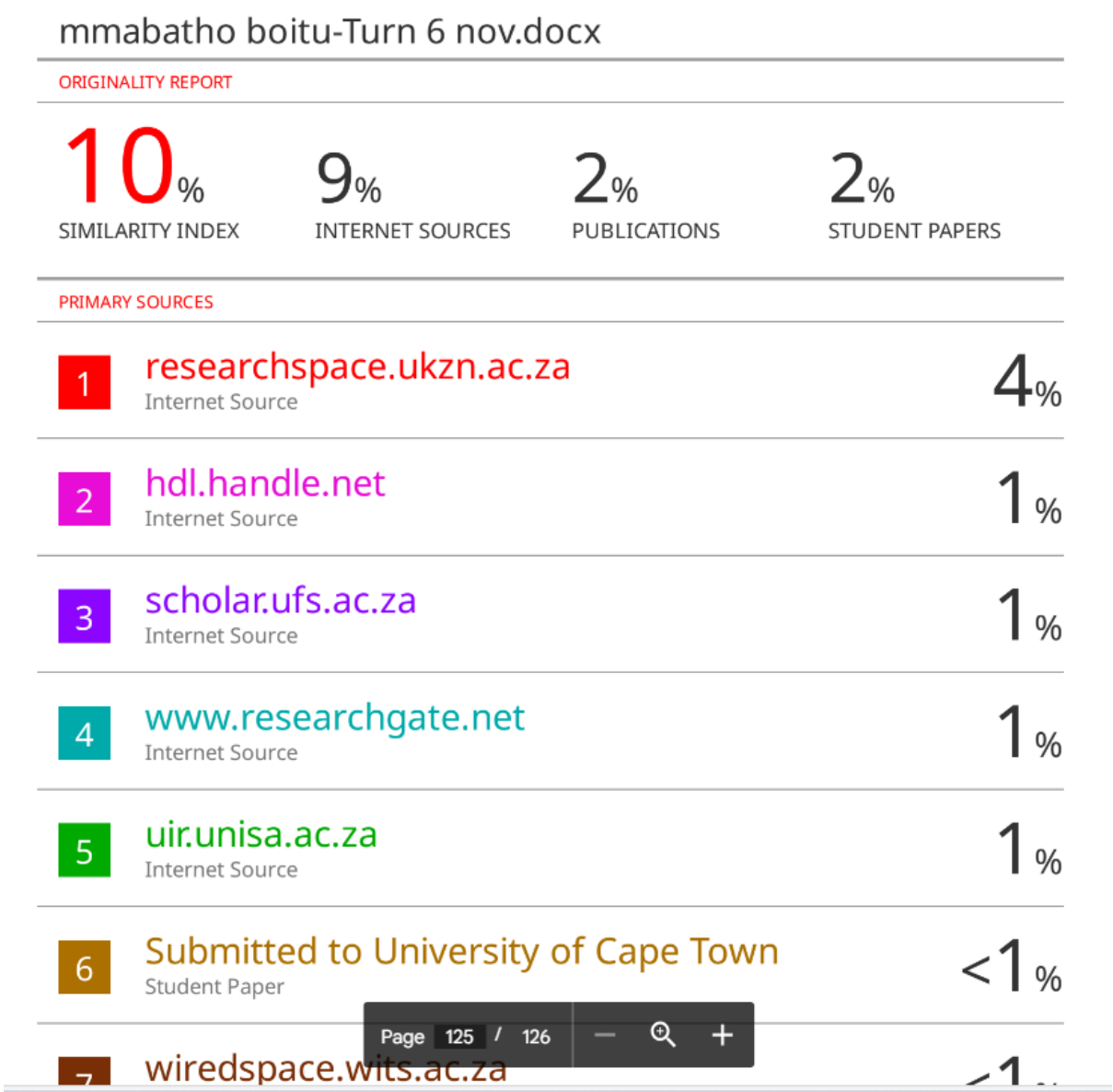
_____
__

24. Do you think the involvement of professional bodies in Schools such as SAICA could perhaps motivate learners to take Accounting as a subject?

_____
__

25. Does the Department of Basic Education offer trainings for accounting teachers in form of Professional Learning Communities and Subject Specialists?

APPENDIX E



mmabatho boitu-Turn 6 nov.docx

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APPENDIX F

Mi-PA
The Professional Office Asst

Editors Certificate

This certifies that the proposal titled:

EXPLORING THE TEACHING OF GRADE 10 ACCOUNTING IN THABO MOFUTSANYANA DISTRICT

Commissioned to us by:

MMABATHO BOITUMELO SEBUSI

BCOM (UFS); PGCE; B.Ed. Hons (UFS)

Has been edited for the following:

- English language: grammar, punctuation, vocabulary enhancement, sentence structure, phrasing and spelling, syntax, paraphrasing and summarising
- Coherence and Structure
- Proofreading
- Technical Editing – referencing, alignment, table of contents, formatting and paragraphing

Mrs Deshnee Chetty-Sherief

Editor and Transcriptionist

Mi-PA (Pty) Ltd

Date: 13/11/2023

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