

The transition from grade 9 Economic and
Management Sciences (GET-phase) to grade 10
Accounting (FET-phase): An evaluative study

E.M. COETZEE

The transition from grade 9 Economic and Management Sciences
(GET-phase) to grade 10 Accounting (FET-phase): An evaluative
study

by

ERIK MARIUS COETZEE

Thesis presented according to the prescriptions for the degree

MASTER EDUCATIONIS

in the

Department Curriculum Studies
Faculty of Humanities
University of the Free State
Bloemfontein

Promotor: Prof. L.P. Louw

July 2016

DECLARATION

Declaration: E.M. Coetzee (2002 032 551)
Handing in of M. Ed (2 publishable articles)

I, _____, declare that the Masters Degree (publishable articles) that I herewith submit for the Master Degree qualification in Education at the University of the Free State is my independent work, and that I have not previously submitted it for a qualification at another institution of higher education.

I, _____ hereby declare that I am aware that the copyright is vested in the University of the Free State.

I, _____, hereby declare that all royalties as regards intellectual property that was developed during the course of and/or in connection with the study at the University of the Free State, will accrue to the University.

E.M. COETZEE (STUDENT NUMBER: 2002 032 551)

Date: 1 June 2016

RECOGNITION

My sincere gratitude goes to:

- The headmistress, Mrs. Zinette de Wet, and staff (with special mention of Dr. Don Paine) of Eunice Girls High School for their continuous support and interest throughout my studies.
- Prof. L.P. Louw for his patience and guidance for the past two years.
- My family for their support and especially to my late father, Dr. D.J. Coetzee, whose passion for academics inspired me to further my studies.
- My wife, Maryke, and sons, Marko and Darius, for being my inspiration and motivation through all my studies.

SOLI DEO GLORIA

The transition from grade 9 Economic and Management Sciences (GET-phase) to grade 10 Accounting (FET-phase): An evaluative study

As an Accounting and EMS teacher myself I found learners transitioning from grade 9 EMS to grade 10 Accounting experience challenges adjusting to the demands of Accounting as a stand alone subject coming from EMS, an integrated subject. My observation regarding these challenges have been confirmed by means of conversations with colleagues teaching the same subjects. This led me to the main research question: *What are the challenges of, and possible solutions facing teachers and learners regarding the transition from grade 9 EMS (GET-phase) to grade 10 Accounting (FET-phase), and how it might be improved/enhanced in the future?*

The study was conducted in the form of two academic articles. The first article focused on teachers and how they experienced the transition in their classes and in the second article the emphases fell on the learners and their experience transitioning from grade 9 EMS to grade 10 Accounting. Five grade 10 Accounting teachers took part in the study of article one and 110 grade 10 Accounting learners participated in the research conducted for article two. Four schools in the Motheo district (the school district where I am currently a teacher and have a particular interest in) were identified, which constituted the sample of the study. During article one recorded face-to-face interviews were used to collect the data from grade 10 Accounting teachers. Questionnaires were used to collect data from the grade 10 Accounting learners for the purposes of the second article.

The collected data for both articles were analysed and classified under themes and enhanced by means of my conceptual framework which was based on the six elements of curriculum design which needs to be incorporated during the successful design of a curriculum. Other related literature were also included in

both articles. Ethical considerations ensured anonymity, confidentiality and privacy. Data was also verified in various ways to ensure its reliability and validity. For article one a qualitative approach was used to analyse the data whereas for article two a quantitative approach were followed.

The data obtained from both articles confirmed my assumption that teachers as well as learners do find the transition from grade 9 EMS to grade 10 Accounting challenging. Recommendations were made by teachers on how this gap between the two subjects can be improved in order to benefit the learners. Data collected from the questionnaires in article two also provided reasons from learners on why they find the transition challenging as well as suggestions from them on how these challenges might be overcome.

Keywords: Transition, Economic and Management Sciences (EMS), General Education and Training (GET-phase), Accounting and Further Education and Training (FET-Phase).

Die oorgang vanaf graad 9 Ekonomiese en Bestuurswetenskappe (AOO-fase) na graad 10 Rekeningkunde (VOO-fase): 'n Evaluerende studie

Uit my eie ondervinding as Rekeningkunde en EBW onderwyser het ek gevind dat leerders wat Rekeningkunde as vak kies die aanpassing vanaf graad 9 EBW, 'n geïntegreerde vak, na graad 10 Rekeningkunde, 'n selfstandige vak, dit moeilik vind om aan te pas by die uitdagings wat Rekeningkunde as vak bied. My observasies rakende hierdie uitdagings was verder bevestig deur gesprekke met kollegas wat dieselfde vakke as ek aanbied. Dit het aanleiding gegee tot my hoof navorsingsvraag naamlik: *Wat is die uitdagings van, en moontlike oplossings, wat leerders sowel as onderwysers in die gesig staar tydens die oorgang vanaf graad 9 EBW (AOO-fase) na graad 10 Rekeningkunde (VOO-fase) en hoe kan hierdie uitdagings verbeter en verminder word in die toekoms?*

Navorsing is uitgevoer in die vorm van twee akademiese artikels. Die fokus tydens die eerste artikel was op die onderwyser en hoe hulle die oorgang in hul klasse ervaar terwyl die klem van die tweede artikel geval het op die leerders en hulle ervarings tydens die oorgang van graad 9 EBW na graad 10 Rekeningkunde. Vyf Rekeningkunde onderwysers het deelgeneem aan die studie vir artikel een en 110 graad 10 Rekeningkunde leerders het deelgeneem aan die navorsing van artikel twee. Vier skole van die Motheo distrik (die skooldistrik waarin ek as onderwyser skoolgee en dus 'n besondere belangstelling in toon) was geïdentifiseer wat dan as die steekproef vir die studie gedien het. Data vir artikel een was ingesamel by wyse van een-tot-een onderhoude wat met die graad 10 Rekeningkunde onderwysers gevoer is terwyl vraelyste gebruik was vir die insameling van data vanaf die graad 10 Rekeningkunde leerders vir die doeleindes van artikel twee.

Die ingesamelde data vir beide artikels was geanaliseer en geklassifiseer onder sekere temas en versterk met behulp van die konseptuele raamwerk wat gebaseer is op die ses elemente van kurrikulum ontwerp wat geïmplimenteer behoort te word tydens die suksesvolle ontwerp van 'n kurrikulum. Ander toepaslike literatuur is ook ingesluit in beide artikels. Etiese kwessies is in ag geneem om die anonimiteit, vertroulikheid sowel as die privaatheid van die deelnemers te verseker. 'n Kwalitatiewe benadering is gevolg tydens die data analise van artikel een en 'n kwantitatiewe benadering is gevolg tydens die uitvoer van artikel twee.

Die data wat verkry is tydens die navorsing van beide artikels het my verdenking bevestig dat nie net onderwysers nie, maar ook die leerders, wesenlike uitdagings ervaar met die oorgang van graad 9 EBW na graad 10 Rekeningkunde. Aanbevelings is deur onderwysers gemaak oor hoe hierdie gaping verbeter en verklein kan word tussen die twee vakke om sodoende die leerders te bevoordeel. Data verkry tydens die invul van die vraelyste van artikel twee het ook aanbevelings verskaf vanaf die leerders oor hoe die oorgang tussen die twee vakke kan verbeter sowel as redes waarom hulle die oorgang as so uitdagend ervaar.

Keywords: Oorgang, Ekonomiese en Bestuurswetenskappe (EBW), Algemene-Onderwys-en-Opleidingsfase (AOO-fase), Rekeningkunde en Verdere-Onderwys-en-Opleidingsfase (VOO-fase).

ORIENTATION.....11

Article 1: A teacher perspective on the challenges and solutions in the transition from grade 9 Economic and Management Sciences to grade 10 Accounting.....22

1.1. INTRODUCTION.....	22
1.2. HISTORY AND BACKGROUND OF THE EMS CURRICULUM	23
1.3. AIM.....	25
1.4. THE IMPORTANCE OF ACCOUNTING AS A SCHOOL SUBJECT	25
1.5. THE TEACHERS' ROLE IN THE DELIVERY OF A CURRICULUM.....	27
1.6. CONCEPTUAL FRAMEWORK	28
1.7. RESEARCH METHODOLOGY	29
1.8. RESULTS.....	30
1.8.1. Background of participant teachers	31
1.8.2. Background of the school environment and learners of the participant schools	32
1.8.3.1. Learner challenges in the adjustment from grade 9 EMS to grade 10 Accounting.....	32
1.8.3.2. Suggestions from teachers to make the transition from grade 9 EMS to grade 10 Accounting easier	36
1.8.4. General remarks made by teachers	38
1.9. CONCLUSION AND RECOMMENDATIONS.....	38
REFERENCES.....	41

ARTICLE 2: Grade 10 Accounting learners' perspectives on the transitions from grade 9 Economic and Management Sciences to grade 10 Accounting.....44

2.1. INTRODUCTION.....	44
2.2. HISTORY AND BACKGROUND OF THE EMS CURRICULUM	45
2.3. AIM.....	47
2.4. THE RELEVANCE OF ACCOUNTING AS A SCHOOL SUBJECT	47
2.5. THE INFLUENCE OF EMS ON ACCOUNTING.....	48
2.6. LEARNING APPROACHES	49
2.7. CONCEPTUAL FRAMEWORK	50
2.8. RESEARCH METHODOLOGY	51
2.9. RESULTS.....	52
2.10. CONCLUSION AND RECOMMENDATION	59
REFERENCES.....	61

FINDINGS, SUMMARY AND RECOMMENDATIONS	64
---	----

APPENDICES

APPENDIX A: Letter to grade 10 teachers

APPENDIX B: Letter to grade 10 Accounting learners and parents/guardians

APPENDIX C: Letter to school principals

APPENDIX D: Letter to Free State Department of Education

APPENDIX E: Example of permission letter from grade 10 teacher

APPENDIX F: Example of permission letter from grade 10 Accounting learners
and parents/guardians

APPENDIX G: Example of permission letter from school principals

APPENDIX H: Example of permission letter from the Free State Department of
Education

APPENDIX I: Concept interview questions

APPENDIX J: Declaration from language editor

APPENDIX K: Questionnaire for learners

APPENDIX L: Ethical clearance application form from the UFS

APPENDIX M: Approval letter from the Free State Department of Education to
conduct research

APPENDIX N: CD with interview recordings

1. Introduction

With the introduction of Economic and Management Sciences (EMS) in the GET-phase during the phasing in of Curriculum 2005 (C2005), the subject Accounting in grade 8 and 9 was replaced with EMS as an integrated subject. EMS is an integrated subject with the aim of introducing learners to Accounting, also referred to as Financial Literacy, Economics and Business Studies. Financial Literacy, which now only formed part of EMS, introduced learners to the basic concepts of Accounting, unlike the previous subject, Accounting, which focused solely on Accounting. This led to the development of certain challenges regarding the transition from grade 9 EMS to grade 10 Accounting. The C2005 for EMS stated that only 25% of the learning area be dedicated to Accounting, whereas the rest of the learning area was equally divided between entrepreneurship, the economic cycle, and sustainable growth, reconstruction, and development. (Department of Education: 2003). These were called the four learning outcomes (LO's) of EMS.

To improve implementation, the National Curriculum Statement was amended. A single comprehensive Curriculum and Assessment Policy document was developed for each subject to replace Subject Statements, Learning Programme Guidelines, and Subject Assessment Guidelines in Grades R - 12. (Department of Education: 2012a)

With the introduction of the Curriculum and Assessment Policy Statement (CAPS) in January 2012, the percentage dedicated to Accounting in grade 9 EMS was increased from 25% to 40%. The four LO's of the C2005 curriculum were reduced to three areas called "topics". The three topics for EMS, according to the CAPS, are Accounting (40%), Entrepreneurship (30%), and The Economy (30%) (Department of Education: 2012a).

In addition, the Accounting curriculum for grade 10 became more loaded when topics such as Financial Accounting, Management Accounting, and Managing Resources

were added (Department of Education: 2012b). This overload of topics together with the gap between EMS and Accounting may have impacted on the pass rate in grade 12. According to the 2014 grade 12 (final school year in South Africa) results, 6653 learners wrote Accounting in the grade 12 final exam in the Free State province (one of the nine provinces in South Africa). Of the learners who wrote, 79% passed with more than 30%. Although this might sound promising, the average percentage obtained, was only 45%, and only 391 distinctions were obtained. Thus, only 6% of the total learners who wrote grade 12 obtained more than 80%. To put these results even more into perspective it is worthwhile mentioning that the Free State province was the top achieving province for Accounting in 2014 in South Africa. (Free State Department of Education: 2014).

Since I am a teacher of both subjects, grade 9 EMS and grade 10 Accounting, I deal with the challenges regarding the transition from the one subject to the other on a daily basis. My observation is that the gap between the two subjects seems too big for some learners and can lead to a major decrease in performance from grade 9 EMS to grade 10 Accounting. A consequence seems to be that some learners drop Accounting completely as a subject as they may not have received a proper basic introduction to Accounting in grades 8 and 9 due to the small percentage allocation dedicated to Accounting in EMS during grade 8 and 9. The negative and positive implications from the viewpoint of both the teachers and learners of these observations were investigated further in this research that was conducted in the form of two academic articles.

2. Theoretical framework

According to Taylor, Kermode and Roberts (2007), a paradigm can be defined as a broad overview or perspective of something. The term 'paradigm' may also be defined as "a loose collection of logically related assumptions, concepts, or propositions that orientate thinking and research" (Bogdan & Biklen 1998: 22) or the philosophical intent or motivation for undertaking a study (Cohen & Manion 1994: 38). The motivation for this particular study is formed by my main research question, namely, "What are the challenges and solutions facing teachers and learners regarding the transition from grade 9 EMS (GET-phase) to grade 10 Accounting (FET-phase), and how might it be improved/enhanced in the future?". Thus, whilst

my study is aimed at answering questions like “What is the nature and importance of grade 9 EMS and grade 10 Accounting?” and “How can the challenges regarding the transition from grade 9 EMS to grade 10 Accounting be overcome?”, I am particularly interested in the ‘what’ and ‘how’ of my research problem (Creswell 2003: 11). As the latter resonates strong with pragmatism, this study will be framed within a *pragmatic paradigm*. According to Goldkuhl (2007) a pragmatic paradigm can be described as a paradigm which relates action, intervention, and constructive knowledge. Whilst pragmatism is not committed to any specific system of philosophy or reality, it centralizes the research problem, and encourages the application of various approaches to understanding the problem (Creswell 2003: 11). Since my study are, therefore, not committed to any specific philosophy, but will centralise around the main research problem, pragmatism fits in well as a framework for my research. Whilst the study is framed within a pragmatic paradigm, a *mixed-method approach* was used as my research methodology (refer to number 4 below for more detail).

In addition, six elements of curriculum design, i.e. balance, articulation, integration, continuity, sequence, and scope, was used as a conceptual framework (Ornstein and Hunkins: 2013).

3. Research questions, aim, and objectives

Based on the exposition of the ‘how’, the replacement of one curriculum by another feeds into a required transition, for many learners, from grade 9 EMS to grade 10 Accounting, my primary research question is: *What are the challenges of, and possible solutions facing teachers and learners regarding the transition from grade 9 EMS (GET-phase) to grade 10 Accounting (FET-phase), and how they might be improved/enhanced in the future?* The aim of the research was to investigate the challenges and possible solutions facing teachers and learners regarding the transition from grade 9 EMS (GET-phase) to grade 10 Accounting (FET-phase).

Derived from the main research question, the following questions were asked, whilst simultaneously constituting the research objectives:

- What is the perspective of both learners and teachers regarding the challenges facing the transition between grade 9 EMS to grade 10 Accounting?
- What possible solutions can be considered to address these challenges?
- What recommendations can be made to improve/enhance these challenges in the future?
- What is the nature and importance of grade 9 EMS and grade 10 Accounting as school subjects?
- To what extent do the grade 9 EMS and grade 10 Accounting curriculums meet the requirements of the curriculum design elements of balance, articulation, integration, continuity, sequence, and scope?

4. Research design, and research methodology

Research has been described as an inquiry whereby data is collected, analyzed, and interpreted in some way in an effort to “understand, describe, predict or control an educational or psychological phenomenon, or to empower individuals in such contexts” (Mertens 2005: 2). As mentioned earlier, this study followed a *pragmatic paradigm*, and mixed-method approach. The decision for a mixed-method approach was motivated by Creswell’s (2003: 12) statement that a pragmatic paradigm provides an opportunity for “multiple methods, different worldviews, and different assumptions, as well as different forms of data collection and analysis in the mixed methods study”. A mixed-method approach to research is one that involves “gathering both numeric information (e.g. on instruments), as well as text information (e.g. on interviews), so that the final database represents both quantitative and qualitative information (Creswell 2003: 20). It seems that the definition of a pragmatic paradigm resonates strongly with this study since research was conducted with two target groups in mind (teachers and learners) whom provided different viewpoints and although data was analysed from the answers provided by the questionnaires, interviews were also done, therefore a mixed-method approach was applied.

According to McMillan and Schumacher (2006: 12), quantitative and qualitative refers to distinctions about the nature of knowledge: how one understands the world, and the ultimate purpose of the research. On another level of discourse, the term refers to research methods – how data is collected and analysed – and the types of generalizations and representations derived from the data.

This study is presented in the form of two articles, and particular research methods as discussed above were used to suit the objectives of the articles. In addition, these objectives should contribute to answering the primary research question.

Four different schools were selected to ensure representation of different school compositions. Therefore I made use of *purposive sampling*. The main goal of purposive sampling is to focus on particular characteristics of a population that are of interest, which enabled me to answer the research questions (<http://dissertation.laerd.com>). One girls' school, one boys' school, one co-ed multi-cultural school, and one previously disadvantage school in the Motheo district (I am a teacher in the Motheo district, one of four school districts in the Free State, therefore I have a particular interest in this specific district) were included in the sample. The schools were selected to ensure a wide variety of school compositions. I targeted grade 10 Accounting learners and teachers. Five grade 10 Accounting teachers were interviewed (one from each school, except at one school where two teachers were interviewed) and a 110 grade 10 Accounting learners completed the questionnaires.

The choice to make use of *interviews* for the purpose of article 1 was motivated by the fact that only five participants took part in the research. Kumar (1999: 109) describes interviews as any person-to-person interaction between two or more individuals with a specific purpose in mind. The opinions of teachers by means of interviews can be powerful in eliciting reflection and discussion. Semi-structured interviews, as used in this study, lie somewhere between unstructured and structured interviews. Although a pre-determined set of questions (see appendix) was drafted, the questions provided a degree of flexibility for the interviewer to explain anything unclear during the interview. In order to ensure flexibility open

ended questions were used. All the interviews were done face-to-face and recorded. (Recordings attached in the appendix).

Questionnaires were used for article two since 110 participants took part in this study. All the data was summarised on Microsoft Excel spreadsheets and formulas were used to confirm the accuracy of the calculations. Although most questions were closed-ended questions, space were provided for comments. (See questionnaire attached in the appendix).

Triangulation is described by De Vos *et al.* (2002:341) as the process of observing something from different angles or viewpoint in order to understand its true position. Therefore, when you observe or measure something in more than one way; you are more likely to see all facets of it. For the purpose of this study a variety of methods, namely interviews, questionnaires and literature were used in order to increase the reliability of data obtained. Learners as well as teachers viewpoints were taken into consideration to ensure a variety of inputs. Since different methods and viewpoints were used and considered it allowed me to have more confidence in the findings of the research.

Article 1

Topic: A teacher perspective on the challenges and solutions in the transition from grade 9 Economic and Management Sciences to grade 10 Accounting

This article is based on literature study in order to unpack the purpose and characteristics of the grade 9 EMS and grade 10 Accounting. The literature study includes a discussion on the importance of Accounting as a school subject, the teachers' role in the delivery of a curriculum as well as my conceptual framework where the curriculum design elements as well as the relationships among these elements, according to Ornstein and Hunkins (2013) of scope, sequence, continuity, integration, articulation, and balance formed the foundation.

In addition to a literature study, interviews were conducted with grade 10 Accounting teachers. As mentioned above, four schools in the Motheo district were selected to ensure representation of different school compositions. Thus, one girls' school, one

boys' school, one co-ed multi-cultural school, and one previously disadvantaged school, were included in the sample. The intention was to foreground the challenges experienced by teachers during this transitional period. The results of the grade 9 EMS and grade 10 Accounting curricula, as evaluated against the six curriculum design elements, as well as a discussion on statistics regarding applicable exam results, were also included.

Article 2

Topic: Grade 10 Accounting learners' perspectives on the transition from grade 9 Economic and Management Sciences to grade 10 Accounting

Article two is based on article one. Whilst the emphasis in article one was on the teachers' perspectives regarding the transition between the two subjects, article two shifts the focus to the learners' perspectives regarding the challenges and solutions identified in article one.

The literature study for this article includes a discussion on the relevance of Accounting as a school subject, the influence of EMS on Accounting, learning approaches applicable to learners as well as my conceptual framework where the curriculum design relationships among the curriculum's components according to Ornstein and Hunkins (2013) of scope, sequence, continuity, integration, articulation, and balance formed the foundation.

In order to reach the objective of this article, data was generated by means of questionnaires completed by grade 10 Accounting learners. Learners' grade 9 Economic and Management Sciences results was quantitatively analysed and compared to their grade 10 Accounting results.

Data obtained from my questionnaires was reworked into presentable quantitative information on Microsoft Excel spreadsheets with the use of formulas to ensure accuracy. The validity of the questionnaire was also tested and considered. The curriculum for grade 9 EMS and grade 10 Accounting were also evaluated against the curriculum design elements of balance, articulation, integration, continuity,

sequence, and scope, in order to determine to what extent the curriculum meets the requirements of these elements.

5. Value of the research

In South Africa, like most Third World countries, we have an oversupply of unskilled workers and a shortage of skilled workers (Bounds: 2011). Accountants, especially Chartered Accountants, are in great demand in South Africa (Mail& Guardian: 5 Nov. 2008). By providing future Accountants with a proper Accounting foundation at school will, I believe, contribute to the alleviation of this shortage.

This study subsequently has the potential to therefore contribute towards:

- The improvement of Accounting and EMS as school subjects.
- Helping both teachers and learners to overcome the challenges regarding the transition from grade 9 EMS to grade 10 Accounting.
- Closing the gap between grade 9 EMS and grade 10 Accounting.
- Finding solutions to the challenges regarding the transition from grade 9 EMS to grade 10 Accounting.
- Improve the quality of Accounting as a school-subject to ensure the training of more future Accountants.

Ethical considerations

Since human beings, including minors (grade 10 learners) were involved in the research; certain ethical and legal considerations are applicable. As participation was on a voluntary basis, participants were not compelled, coerced, or required to participate. (McMillan 2010: 118). In addition, informed consent was sought from participants after they had been provided with a full explanation of the research. The necessary consent forms were provided and their privacy were protected by ensuring confidentiality. An application for ethical clearance through the University of the Free State was successfully made. Permission was also obtained from the Department of Education to conduct the research.

Definitions of key concepts

Transition:

The process or a period of changing from one state or condition to another.

(Example: "learners **in transition** from one grade to another")

Economic and Management Sciences:

For the purpose of this study EMS is an integrated subject which forms part of the GET-phase and aims to introduce learners to Accounting, Economics and Business Studies.

GET-phase:

General Education and Training (GET) is a school phase referred to in the South African school system which includes grade 0 plus grades 1 to 9.

Accounting

For the purpose of this study Accounting is a choice subject offered in the FET-phase and can be defined as a subject who focuses on measuring performance, processing, and communicating financial information about economic sectors. It deals with the logical, systematic, accurate selection, recording, and communication of financial information, and transactions, as well as the compilation, analysis, interpretation, and communication of financial statements, and managerial reports for use by interested parties. (Department of Basic Education: 2012b).

FET-Phase:

Further Education and Training (FET) is a school phase referred to in the South African school system which includes grades 10-12 as well as non-higher education vocational training facilities.

References

Bogdan, R.C. & Biklin, S.K. (1998). *Qualitative research for education: An introduction to theory and methods*. (3rd ed.) Boston: Allyn and Bacon

Bounds, M., Malgee, R., Mayhew, W. & van Deventer, L. (2011). *Business Studies Learner's Book. Grade 10 (Focus)*. (1st ed.) Maskew, Miller & Longman.

Cohan, L. & Manion, L. (1994). *Research methods in education*. (4th ed.) London: Routledge

Creswell, J.W. (2003). *Research design: A qualitative, quantitative, and mixed methods approach*. (2nd ed.) Thousand Oaks: Sage

Department of Education. (2003). *Teachers guide for the development of learning programmes (Economic and Management Sciences)*. Pretoria: Tirisano.

Department of Education. (2012a). *National curriculum and assessment policy statement (CAPS) - Economic and Management Sciences*.

Department of Education. (2012b). *National curriculum and assessment policy statement (CAPS) - Accounting*.

De Vos, A.S., Strydom, H., Fouche, C.B. & Delport, C.S.L. (2002). *Research at grass roots: For the social sciences and human service professions*. Hatfield: Van Schaik Publishers.

Göran Goldkuhl, Pragmatism vs interpretivism in qualitative information systems research, 2012, *European Journal of Information Systems*, (21), 2, 135-146.
<http://dx.doi.org/10.1057/ejis.2011.54>

Grade 12 matric results as provided to schools by the Department of Education, Free State.

<http://dissertation.laerd.com/purposive-sampling.php#explained>

Kumar, R. (1999). *Research methodology: A step-by-step guide for beginners*. London: Sage publications.

McMillan, J. H. & Schumacher, S. (2006). *Research in Education*. (6th ed.) Boston: Pearson Education Inc.

McMillan, J. H. & Schumacher, S. (2010). *Research in Education*. (7th ed.) New Jersey: Pearson Education Inc.

Mertens, D.M. (2005). *Research methods in education and psychology: Integrating diversity with quantitative and qualitative approaches*. (2nd ed.) Thousand Oaks: Sage.

Ornstein A.C. & Hunkins, F.P. (2013). *Curriculum Foundations, principles and issues*. Upper Saddle River: Pearson Education.

Staff reporter. (2008). SA faces shortage of qualified accountants: Mail&Guardian

Taylor, B., Kermode, S. & Roberts, K. (2007). *Research in nursing and health care: evidence of practice*. (3rd ed). Thompson: Australia.

Article 1:

A teacher perspective on the challenges and solutions in the transition from grade 9 Economic and Management Sciences to grade 10 Accounting in the Motheo district

E.M. Coetzee
University of the Free State

Abstract

This study aimed to prove the existence of challenges in the transition from grade 9 Economic and Management Sciences (EMS), an integrated subject, to grade 10 Accounting due to the fact that only 40% of the grade 9 EMS curriculum is dedicated to Accounting as set out by the Curriculum and Assessment Policy Statement (CAPS). The causes of these challenges were researched, as well as any recommendations on how to improve the transition from grade 9 EMS to grade 10 Accounting. A literature study was conducted, giving background on the changes in curricula in South Africa regarding the two applicable subjects, as well as other theory, related to the topic. Empirical research was completed by means of interviews interviewing five grade 10 Accounting teachers. All of the participant teachers agreed that there are definite challenges, regarding the transition from grade 9 EMS to grade 10 Accounting, that need to be addressed. The research also discovered that all the participant teachers are compromising the prescriptions in the CAPS, in order to eliminate some of the challenges.

1.1. Introduction

Teachers of both subjects, grade 9 Economic and Management Sciences (EMS), and grade 10 Accounting in South African schools deal with the challenges regarding the transition from the one subject to the other, on a daily basis. It seems that the gap between the two subjects seems too big for some learners, and can lead to a major decrease in performance from grade 9 EMS to grade 10 Accounting. A consequence seems to be that some learners drop Accounting completely as a subject, as they may not have received a proper basic introduction to Accounting in grades 8 and 9, due to the small percentage allocation dedicated to Accounting in

EMS during grades 8 and 9. EMS is an integrated subject with the aim of introducing learners to Accounting, Business Studies and Economics. The negative and positive implications of these observations were investigated further in this study. This study proves the existence of challenges regarding the transition, and also provides recommendations derived from the interviews on how these challenges can be improved.

According to the 2014 grade 12 (final school year in South Africa) results, 6653 learners wrote Accounting in the grade 12 final exam in the Free State province (one of the nine provinces in South Africa). Of the learners who wrote, 79% passed with results above 30%. Although this might sound promising, the average percentage obtained was only 45%, and only 391 distinctions were obtained. Thus, only 6% of the total learners who wrote grade 12 obtained results above 80%. To put these results even further into perspective, it is worthwhile mentioning that the Free State province was the top achieving province for Accounting in 2014 in South Africa. (Free State Department of Basic Education: 2014).

In my opinion it is possible to improve these results if learners receive a proper basic Accounting foundation during grade 8 and 9, and this study aimed to prove that the gap from grade 9 EMS to grade 10 Accounting had a negative influence on the learners grade 10 Accounting marks which might cause a ripple effect and therefore consequently cause a negative effect on their results in grade 12, due to a lack of basic Accounting principles that needs to be addressed as early as grade 8 and 9.

1.2. History and background of the EMS curriculum

Before 1998 and during the introduction of Outcome-based Education (OBE) the provision of business related education was limited to only senior standards (now referred to as grades) in schools and to higher education. Commercial subjects were only introduced from grade 8 (often as a choice subject) at the earliest and in many cases only from grade 10. Commercial subjects like Accounting, Business Economics and Economics were choice subjects where learners could exercise an option to do these subjects. Therefore not all learners had access to economic knowledge and ultimately economic empowerment (Schreuder, 2009: 25).

As part of the Curriculum 2005 (C2005) program in South Africa, Outcome-based Education (OBE) was introduced progressively from 1998. According to Spady (1994), OBE can be viewed as an educational approach that bases each part of an educational system around its goals, called outcomes. The intended effects of OBE were not visible, and by 2006, no new proposals to change the system had been approved by the government (Allais: 2007). In 2000 a Ministerial Committee was appointed by the National Department of Education to review the Curriculum 2005. The OBE program came to be viewed as a failure, and a curriculum improvement process was announced in 2010 (Mouton, Louw and Strydom: 2012).

During the review in 2000 by the Ministerial Committee the existence of EMS in the curriculum was questioned. One proposal made by the review committee was that the number of learning areas be rationalised. Therefore, they proposed that EMS be removed from the curriculum for the following reasons: lack of teacher education and training in EMS, unsuitable content for the GET and the overcrowding the curriculum. (Department of Basic Education: 2000) However, the response from different sectors of the community supported the inclusion of EMS in the curriculum and as a result EMS was included as part of the curriculum.

To improve the implementation, the National Curriculum Statement was amended. A single comprehensive Curriculum and Assessment Policy document was developed for each subject to replace Subject Statements, Learning Programme Guidelines, and Subject Assessment Guidelines, in Grades R - 12 (Department of Basic Education: 2012a). As a result OBE was replaced with the Curriculum and Assessment Policy Statement (CAPS), which was implemented stepwise from January 2012 to 2014.

In both the initial OBE curriculum, and CAPS curriculum, EMS forms part of the General Education and Training Phase (GET-phase) which includes grades 0 to 9. EMS is an integrated subject, one of nine compulsory subjects, and introduces learners to the basic concepts of Accounting, Economics and Business Studies, which are elective subjects for grades 10 – 12 in the Further Education and Training Phase (FET-phase).

With the introduction of the Curriculum and Assessment Policy Statement (CAPS) in January 2012, the percentage of the curriculum dedicated to Accounting in grade 9 EMS was increased from 25% (as in the OBE curriculum) to 40%. This increase in percentage is a clear indication from the Department of Basic Education's side that Accounting had to be prioritised since challenges were already experienced regarding the transition to Accounting. The four learning outcomes (LO's) of the OBE curriculum were reduced to three areas called "topics". The three topics for EMS (with the weighting indicated in brackets) according to the CAPS, are Accounting/Financial Literacy (40%), Entrepreneurship (30%), and The Economy (30%) (Department of Education: 2012a). The gap only became bigger between grade 9 EMS and grade 10 Accounting when the Accounting curriculum for grade 10 became more loaded with its three fields, Financial Accounting, Management Accounting, and Managing Resources. (Referred to as topics in the CAPS) (Department of Basic Education: 2012b).

1.3. Aim

The aim of the research was to investigate the challenges, and possible solutions from a teacher perspective regarding the transition from grade 9 EMS to grade 10 Accounting. Based on the exposition of how the replacement of one curriculum by another feeds into a required transition, my primary research question is: what are the challenges of, and possible solutions facing teachers and learners regarding the transition from grade 9 EMS and grade 10 Accounting, and how the effect of these challenges might be eliminated in the future?

1.4. The importance of Accounting as a school subject

The curriculum defines Accounting, as follows: "Accounting focuses on measuring performance, processing, and communicating financial information about economic sectors. The discipline ensures that principles such as ethical behaviour, transparency, and accountability are adhered to. It deals with the logical, systematic, accurate selection, recording, and communication of financial information, and transactions, as well as the compilation, analysis, interpretation, and communication

of financial statements, and managerial reports for use by interested parties.” (Department of Basic Education: 2012b). Accounting can also be defined as a constant calculation of figures to add to the gathering of information. (Bourne, 2005:3).

Schreuder states that the subject Accounting develops learners’ knowledge, skills, values and ability to make informed personal and collaborative financial decisions. She further said that by engaging with this subject learners will be equipped with a host of valuable skills including organisation, financial management, problem solving skills, critical, logical and analytical abilities, presentation and communication of financial information, ethical judgement, orderliness and integration of theory and practice. According to her, the subject also aims to equip learners to deal confidently with the demands of an Accounting profession. (Schreuder, 2009: 32).

A survey which was conducted by the South African Institute of Chartered Accountants (SAICA) during 2014, indicated that of all the directorships held by companies listed on the Johannesburg Stock Exchange (JSE), 23.8% are held by Chartered Accountants of South Africa (CAs (SA)) indicating that the CA qualification is the most predominant business qualification represented. 21% of CEO’s or Managing Directors in South Africa are CAs (SA), and almost two thirds of the companies under the top 200 listed companies, are those run by CAs (SA) indicating that CAs (SA) is, on average, better at running companies (www.saica.co.za). This clearly indicates the importance of Accounting as a school subject which forms the foundation of any future CA (SA)’s training. The foundation for a career as an Accountant is, as with many other careers, already laid during a person’s school years.

Accountants, especially Chartered Accountants, are in great demand in South Africa (Mail & Guardian: 5 Nov. 2008). By providing future Accountants with a proper Accounting foundation at school, I believe, may contribute to the alleviation of this shortage.

The technical demand of Accounting as a subject has often led to discouragement, failure, and poor overall student perceptions of the Accounting profession, and

curriculum (Jones & Fields, 2001: 532). A study performed by Eiselen and Geyers (2003: 128) found that as far as cognitive skills are concerned, achievers in Accounting have, on average, better cognitive skills, and obtain higher school marks than students who are at risk of failing. Eskew and Faley (1998), Koh and Koh (1999), and Mitchell et al (1997), found that prior academic performance is a determinant of future academic performance, emphasising once again the importance of the foundation that Accounting, as a school subject, lays for future Accountants.

1.5. The teachers' role in the delivery of a curriculum

According to Taylor and Vinjevoll (1999: 21), teachers are the key to interpreting policy visions. Taylor and Vinjevoll caution that teachers never only implements policy, but instead they shape policy and deliver their interpretation of it to their learners.

Loewenberg Ball and Cohan (1996: 7) states that there are five possible factors that might influence and shape the way in which teachers deliver a curriculum:

- Teachers are influenced by what they think of their learners, what their learners bring to the learning experience and what learners know about the content being taught.
- Teachers work within their understanding and interpretation of the content, what they see as important.
- Teachers fashion the material by choosing tasks and resources.
- Teachers are influenced by the intellectual and social environment of the class.
- Teachers are influenced by their views expressed by parents, administrators and other professional bodies.

Schreuder (2009:18) states that the NCS is based on a high level of knowledge and skills as well as on higher order thinking including problem-solving and critical thinking. According to her this implies that teachers need a high command of their subject content and they also need to be competent in both the execution of higher order thinking skills, as well as the development of these skills in their learners. It can

therefore be argued that teachers play a critical role in the effective delivery of the curriculum. According to Mason (1999: 143) the quality of a teacher is what matters in the classroom.

Although policy is clear about what is expected from teachers as the implementers of a curriculum, the question is whether policy takes into account the realities that teachers face in their respective contexts. School context had a considerable influence on how teachers were able to prioritise and practice their roles in schools (Harley, Barasa, Bertram, Mattson and Pillay, 2000: 297). An example might be schools offering Accounting as a subject with resources such as computers and data-projectors versus a school who still makes use of a chalkboard and chalk.

1.6. Conceptual framework

In order to design a successful curriculum there are certain curriculum design relationships among the curriculum's components that need to be present. These components or elements, according to Ornstein and Hunkins (2013) are scope, sequence, continuity, integration, articulation, and balance.

Scope refers to the content that is covered, as well as the depth and detail at which it is covered.

Sequence refers to the order in which the content and learning experiences are organised and delivered through instruction.

The repetition of learning objectives and other curriculum components to ensure learners revisit crucial concepts and skills are known as *continuity*. Within the context of the research, continuity would address the following questions asked to participant teachers: Is the basic introduction of grade 9 EMS sufficient to continue Accounting in grade 10 successfully? Or is the gap between the two subjects too big?

Integration asks the question whether the curriculum components are connected in such a way that students or learners can understand how the different components are interrelated.

For *articulation*, a distinction is made between vertical articulation and horizontal articulation. Vertical articulation is about arranging curriculum components so that they provide prerequisite knowledge for the next level up whereas horizontal integration refers to the integration of curriculum components of related subject areas. Articulation forms the core of the research conducted, and whether articulation is successfully achieved in the curriculum design of grade 9 EMS to transition successfully to grade 10 Accounting will be determined through interviewing the participant grade 10 teachers.

Lastly, for a curriculum to be successfully designed there must be *balance*. Balance should attempt to distribute equal importance to the different design components. Since EMS introduces learners to the basics of three subjects (Accounting, Business Studies, and Economics) the question can be asked to teachers as to whether they think this introduction is sufficient for future success in these subjects? Do the teachers think a learner might be disadvantaged, for example, if he or she is not introduced to Business Studies as part of grade 9 EMS, but more time is rather spent on Accounting, since Accounting in grade 10 acquires higher cognitive skills than Business Studies in grade 10?

1.7. Research methodology

The research, which was framed within a *pragmatic paradigm*, was based on a combination of a literature study, and an empirical study.

Four different urban schools were selected by means of *purposive sampling* to ensure representation of different school compositions. The main goal of purposive sampling is to focus on particular characteristics of a population that are of interest, which will best enable me to answer the research questions. Since I am a teacher in the Motheo district (one of the four school districts in the Free State province) I selected one girls' school, one boys' school, one co-ed multi-cultural school, and one school with learners coming from a previously disadvantaged background from the Motheo district to be included in the sample. The choice of the four schools was

done to ensure a wide variety of different school compositions were included in the sample.

Face-to-face interviews were conducted with grade 10 Accounting teachers of the selected schools and recorded. (Recordings attached in the appendix). The choice to make use of *interviews* was motivated by the fact that only five participants took part in the research. Kumar (1999: 109) describes interviews as any person-to-person interaction between two or more individuals with a specific purpose in mind. Therefore, the opinions of teachers by means of interviews can be powerful in eliciting reflection and discussion. I made use of semi-structured interviews for the purpose of the study. Although a pre-determined set of questions (see appendix) was drafted, the questions provided a degree of flexibility for the interviewer to explain anything unclear during the interview. In order to ensure flexibility open ended questions were also allowed. Since interviews were used the data was analyzed qualitatively.

Data analysis can be described as the process of systematically searching and arranging data or information collected in order to increase your own understanding of the information and also to be able to present the information to others (Bogdan and Biklen, 1999:157). For the purpose of the study data were collected in the form of recorded interviews with qualified grade 10 Accounting teachers. Verbatim quotes were included to increase the *trustworthiness* of the data and the data were discussed and compared to the six elements of curriculum design.

According to De Vos *et al.* (2002:169) the more reliable the instruments are, the more consistent and dependable the results will be. Therefore, *validity and reliability* of results was considered throughout the study. The interviews were recorded and part quoted as part of the results. Recordings are included in the appendix for verification purposes and in order to enhance the reliability of the research.

1.8. Results

Although structured questions were asked to all the participant teachers during face-to-face interviews, non-structured questions were also asked in an open-ended

format using open-ended questions. The questions asked were of a descriptive, exploratory, and evaluative nature. The questions were structured to provide answers in shedding light on the main problem statement, and also to obtain possible solutions to the problem. All the teachers who were interviewed are currently teaching grade 10 Accounting, and are from four different schools in the Motheo-district, Bloemfontein (Free State Province, South Africa). All the interviews were conducted in Afrikaans and translated to English. All interviews were recorded and the duration of interviews varied between 10 – 20 minutes each. Pseudonyms were used to protect the identity of the teachers. Two male teachers (Riaan Smith* and Mpho Mokoena*) and three female teachers (Magda Pretorius*, Boitumelo Masala* and Bettie Piek*) were interviewed.

*Pseudonyms

1.8.1. Background of participant teachers

All the teachers interviewed confirmed that they were *academically qualified* as Accounting teachers. Their qualifications mostly included a B. Com-degree followed by a teaching qualification. It was a *highly experienced* group of teachers with 111 years combined teaching experience. The teachers' experience varied between 32 years and 10 years. It is clear from the information above that the teacher qualifications and experience cannot be considered as a negative factor regarding the possible challenges arising from the transition from grade 9 EMS to grade 10 Accounting, and that their opinion regarding the topic of the research can be highly valued. Therefore, Schreuder's (2009:18) statement that the NCS is based on a high level of knowledge and skills as well as on higher order thinking including problem-solving and critical thinking as mentioned earlier as well as the statement made by her that teachers need a high command of their subject content and they also need to be competent in both the execution of higher order thinking skills, as well as the development of these skills in their learners were all boxes to be ticked with regards to the participant teachers interviewed. The experience and qualifications of all the teachers interviewed refers back to Mason's (1999: 143) statement that the quality of a teacher is what matters in the classroom.

1.8.2. Background of the school environment and learners of the participant teachers

Four of the five teachers interviewed had classrooms equipped with the necessary teaching media to insure the effective teaching of Accounting. (This includes a data-projector and computer). Only Boitumelo Masala said that she makes use of a white board to write on, and uses an over-head projector due to the school struggling financially. This refers back to the statement mentioned earlier that school context had a considerable influence on how teachers were able to prioritise and practice their roles in schools (Harley, Barasa, Bertram, Mattson and Pillay, 2000: 297).

According to the teachers, their learners did not give any of them disciplinary problems. Their class sizes ranged from the biggest class being 39 learners, and the smallest class being 16. Some classes were instructed in English and others in Afrikaans. Three of the teachers regarded their schools to be highly privileged with learners coming from mostly privileged backgrounds, whereas Boitumelo Masala and Riaan Smith said that their learners mostly came from financially struggling backgrounds. Although all the schools are multi-cultural, some schools had more learners from disadvantaged backgrounds than others, and the school's ethnic compositions were all very different. Barriers to learning can include instruction in English or Afrikaans to learners whose home language is neither English nor Afrikaans. A lack of motivation is a cause for concern for learners coming from less privileged socio-economic backgrounds due to fewer opportunities in furthering their studies after school.

1.8.3. Responses from teachers regarding the challenges and their suggested solutions:

1.8.3.1. Learner challenges in the adjustment from grade 9 EMS to grade 10 Accounting

When asked if the teachers experienced learners to have challenges adjusting to grade 10 Accounting coming from grade 9 EMS, three of the five teachers agreed that they do find their learners struggling to adjust to the demands of grade 10 Accounting coming from grade 9 EMS.

Magda Pretorius answered by saying: “The main thing is that the grade 10 Accounting *curriculum is too packed* and if the learner in grade 9 does not absolutely practice a CRJ (Cash Receipts Journal) and CPJ (Cash Payments Journal) fifty times as well as the posting of those journals and also practice the other journals such as the DJ (Debtors Journal), CJ (Creditors Journal), DAJ (Debtors Allowances Journal) and CAJ (Creditors Allowances Journal) then they do not feel as comfortable and self-confident as they should”. Magda also said: “In the past when we only did Accounting, it helped us a lot, because we were able to dedicate the three or four periods allocated to the subject completely to Accounting, but now, because it is split up, you cannot dedicate as much time to Accounting. Therefore it does feel to me like a gap”. She also continued by saying: “The learner who did well in grade 9 continues to perform in grade 10, but the learner who struggled in grade 9 continues to struggle in grade 10. The positive from this is the fact that a learner are being exposed to not only Accounting, but also to Business Studies and those things.”

She did however say that she thinks it is good for learners to get exposed to Business Studies and Economics as part of grade 9 EMS, but that she thinks you don't need a background for those subjects, like you do for Accounting, in order to continue taking the subjects in senior grades. She also highlighted the fact that *only being introduced to Accounting in grade 9 is not sufficient*, but that a lot of practice by means of exercises is necessary to lay the foundation for taking Accounting in senior grades. She also specifically highlighted the fact that “posting to the ledgers” must be practiced as often as possible in grade 9.

This confirms the fact that at least three of the curriculum design principles are not successfully applied. *Continuity*, which refers to the repetition of learning objectives, and other curriculum components to ensure students revisit crucial concepts and skills and also *articulation*, specifically *vertical articulation*, which is about arranging curriculum components so that they provide prerequisite knowledge for the next level up. It also refers back to *scope*, another curriculum design principle that needs to be present in order to design a curriculum successfully. *Scope* refers to the content that is covered, as well as the depth and detail at which it is covered.

Riaan Smith answered by saying: “If I think back when I use to teach grade 8 and 9 we had a little exercise book, but people make the mistake of thinking if you only practiced two CRJ’s that you can then do a CRJ, or if you did two CPJ’s then you can do a CPJ, or if you posted twice to the GJ (General Ledger) then you can do posting and it just does not work like that.” He said: “The posting of the learners are not very pure.” He also said that interpreting Accounting becomes more important in the senior grades than just being able to do the exercises, something that he seems to disagree with. He said: “If your basics are in order, then only can you build interpretations into the basics.”

He also agreed with Magda by saying that in grade 9 there are *not enough basics covered*, and also agreed that the *grade 10 Accounting curriculum is too packed*, which makes it difficult for learners to adjust to. He stressed the fact that a sufficient Accounting foundation in grade 9 is necessary for further success in Accounting and that the foundation is not good enough in the current grade 9 curriculum. This, according to Riaan, makes it difficult for learners since they have nothing to fall back onto when they struggle. He agreed that learners do find the transition more difficult than in the past. He said that it takes time to practice Accounting in grade 9 thoroughly. He agreed that for subjects such as Business Studies and Economics a background is not necessary for future academic success, but that this was not the case for Accounting. He used the example of when he studied B.Com at university, and took Business Studies for the first time as a first year, that he did not feel that he had such a disadvantage. He said that the foundation laid for Accounting in grade 9 is much worse than what it used to be due to the current curriculum, and that he experiences a *high-drop-out rate* for Accounting in grade 10. He also struggles to get all the learners in grade 10 to do their homework regularly.

This again proves that “*scope*” was not successfully implemented when designing the curriculum.

Boitumelo Masala said: “The content of the EMS syllabi destroys the subject Accounting, so they should split the subject in order to only do Accounting from grade 8 to 12 and then create another subject based on Entrepreneurship.” On the question on whether she experienced challenges with her grade 10 Accounting

learners coming from grade 9 EMS she said: “Serious, very serious problems, because first of all they never had the time in grade 8 and 9 to properly understand the basic concepts. They still don’t know the difference between a CRJ and CPJ, DJ and DAJ, not even speaking about source documents. There is no focus in grade 8 and 9 on the basics of Accounting.” She also said they do not understand the flow of the Accounting cycle. She confirmed with a definite “no” that she does not think learners obtain a proper Accounting foundation in grade 9 EMS to continue successfully with Accounting in grade 10, and that this will “obviously” have an influence on the learners’ grade 10 Accounting results.

She stated that she spends at least the first 6 months in grade 10 Accounting trying to make up for the fact that the learners did not receive a proper basic Accounting education in previous grades. She said that sometimes she feels that only during September in grade 11, some learners start to understand the work for the first time. She also said that she *struggles to complete the grade 10 Accounting curriculum*, and that she arranges at least two workshops on Fridays and Saturdays to ensure that she finishes all the work. She said that she does *have many learners dropping the subject* at the end of grade 10 because they find Accounting too challenging.

This refers back to *scope, continuity and vertical articulation* as curriculum design principles not successfully implemented.

Mpho Mokoena and Bettie Piek are both teachers at the same school. Mpho Mokoena said: “In grade 9 we do 75% Accounting and 25% EMS. I’ve summarised the EMS from my Business Studies textbooks and there is almost no Economics included in my summaries.” Bettie Piek said: “I have to tell you that we still mostly do Accounting as we did in the past. We have EMS notes, but it takes us about two days to finish explaining them.”

They both said that they did not experience a challenge regarding their learners coming to grade 10 Accounting from grade 9 EMS, due to the fact that they mostly *concentrate on Accounting* as part of grade 9 EMS, and do not follow the guidelines prescribed by CAPS due to the reason that they feel it will definitely disadvantage their learners if they only spend 40% on Accounting as part of grade 9 EMS.

Therefore, the fact that the learners at Mpho and Bettie's school are exposed to more Accounting in grade 9 resulting in almost no challenges regarding the transition to grade 10 Accounting is clear proof that the transition becomes easier for them when Accounting is the focus of grade 9 EMS. Both of these teachers agreed that if they were to only spend 40% during grade 9 EMS on Accounting, it would have a *negative impact on their grade 10 Accounting results.*

It seems like these teachers, although ignoring the principles as prescribed in CAPS, were more successful in implementing *scope, continuity and vertical articulation.*

1.8.3.2. Suggestions from teachers on how to make the transition easier from grade 9 EMS to grade 10 Accounting

On the question of what can be done to make this transition easier to grade 10 Accounting, Magda Pretorius suggested: "The ideal would be to take the Business Studies out of EMS, but you cannot do that. I think that the periods allocated for EMS must be divided in such a way that you spent at least 60-70% on Accounting and the rest on the other topics."

She said Accounting is a subject on which a foundation is being built on each year, which stresses the importance of an Accounting foundation in the grades preceding grade 10. She also said: "The learners must be *exposed to a lot of homework* in grade 9 otherwise the amount of homework in grade 10 Accounting might come as a shock to them". Regarding the grade 10 Accounting curriculum she said there is not too much that can be changed since most of the work done in grade 10 is necessary for grades 11 and 12. She did say that there are small chapters in grade 10 which can be left out, for example "Indigenous bookkeeping".

Riaan Smith advised: "I really think it is not necessary for the grade 10 syllabus to be as packed. Even in grade 11 and 12 they can take out some of the content. For the grade 9 EMS curriculum it will help if more time can be spent on practicing the basics."

In conclusion he said that to make the transition easier for learners from grade 9 EMS to grade 10 Accounting that more Accounting must be done in grade 9, and that the grade 10 Accounting curriculum should not be as packed.

Boitumelo Masala answered the question as to what would make the transition easier by saying: "I would prefer to not start with the basics in grade 10 Accounting." She said: "All grade 8 and 9 EMS learners need an answer book for Accounting, which is not supplied by the Department of Education."

She said that during *grade 8 and 9 EMS, the curriculum must focus on Accounting skills, as well as the identity of Accounting*. She explained this by saying that learners need to understand the identity of basic terms like "assets", and understand how they function. She also advised the possibility of splitting Accounting and the other two topics in grade 9 EMS into different subjects.

Bettie Piek said that to make the transition easier: "It is important for learners to focus in grade 9 on the posting to the ledgers since this plays an important role in Accounting as a subject".

She did agree that the grade 10 Accounting curriculum is packed, which is a challenge. When asked how they treat departmental exams, since they do not follow the required weighting as prescribed in the CAPS, she said they provided learners with a short summary regarding Economics and Entrepreneurship, and if they have the option, they do not write the departmental exams.

Mpho Mokoena said: "They can *reduce the volume of work for grade 10 Accounting*, for example, taking out "Indigenous bookkeeping" as part of the curriculum since it won't be used in further grades."

He suggested closing the gap between grade 9 EMS and grade 10 Accounting by determining exactly how much Accounting is necessary in order to successfully continue with Accounting in grade 10. He also said an option might be, to make the grade 10 Accounting curriculum much easier.

1.8.4. General remarks made by teachers

It is clear from the above, that all teachers are in agreement that the *weighting dedicated to Accounting as part of grade 9 EMS is not sufficient* to successfully continue with Accounting in grade 10, and that it can *influence their marks negatively*. Most interviews confirmed the fact that the curriculum designers *did not take most of the curriculum design principles into consideration* when designing either the grade 9 EMS, or grade 10 Accounting curricula. Especially three curriculum design principles, *scope, continuity, and vertical articulation*, were not successfully taken into consideration as curriculum design tools. Two of the five teachers said that they experience a *high drop-out rate* from their Accounting learners. Teachers also in general complained about the volume of work for grade 10 Accounting, and one teacher said that she arranges at least two workshops on Fridays and Saturdays per year to ensure that she completes all the work.

1.9. Conclusion and recommendations

Referring back to the main research problem, asking what the challenges, and possible solutions facing teachers and learners, with regard to the transition from grade 9 EMS to grade 10 Accounting are, and how it might be improved/enhanced in the future, it is clear from the interviews conducted, that *problems do exist* regarding the transition.

All the teachers interviewed agreed that the amount of Accounting prescribed as part of the grade 9 EMS curriculum is not sufficient to successfully continue with Accounting in grade 10.

All the teachers interviewed agreed that Accounting needs to be practiced on a regular basis, and the basics of Accounting needs to be well-understood before a learner can successfully adjust to grade 10 Accounting.

All the teachers agreed that if only 40% of grade 9 EMS will be dedicated to Accounting as prescribed by CAPS, this will have a negative effect on the learners' marks at grade 10 Accounting-level.

It was interesting to note that the teachers, who do not follow the prescribed 40% dedication for Accounting in their schools, but focus more on Accounting as part of grade 9 EMS, experienced a much lower drop-out rate for Accounting in grade 10 than those who follow the CAPS guidelines. A possible reason might be the fact that learners who were exposed to more Accounting as part of grade 9 EMS had a better basic foundation of Accounting, which made the transition easier for them.

Some teachers also said that their Accounting classes decreased in numbers during the past few years.

A limitation to study was the fact that only five teachers from one district was interviewed. However, with the sixth interview a point of saturation seemed to have been reached, with no new information emanating. Therefore, only the data of five interviews were utilised in this research. All the teachers interviewed were also highly qualified and experienced and therefore their opinions can be highly valued.

The conceptual framework, based on the six elements of curriculum design namely scope, sequence, continuity, integration, articulation, and balance were discussed as part of the interview results and the shortcomings in the grade 9 EMS curriculum were clearly identified by comparing whether the six elements of curriculum design were successfully applied during the design of the grade 9 EMS curriculum.

Recommendations made by teachers

- Dedicate more time to Accounting as part of grade 9 EMS. A 40% dedication is not sufficient. Accounting concepts need to be practiced, and it takes time.
- Focus on “posting”, and “the General Ledger” in grade 9 EMS. This is crucial for understanding Accounting, and to continue with Accounting as a subject in senior grades.
- Decrease the volume of work in the grade 10 Accounting curriculum by taking out chapters that won’t be used during grades 11 and 12, for example “Indigenous bookkeeping”.

- Decrease the amount of time spent on “Entrepreneurship” and “The Economy” in grade 9 EMS. This can be done by means of summarising these topics, and standardising these summaries countrywide, so that learners are only introduced to these topics, and do not spend a combined 60% of the grade 9 EMS curriculum on these topics.
- One teacher suggested the possibility of splitting EMS into different subjects. (One being Accounting, and the other two topics into another subject.)
- Grade 9 EMS textbooks must include an “answer book” for Accounting exercises, and needs to be written in such a way that it assists unqualified teachers in explaining Accounting.
- One teacher suggested that a study needs to be done to analyze exactly what percentage dedicated to Accounting during grade 9 EMS is necessary to be able to continue successfully with Accounting in grade 10.

As stated before, Accounting is a very important subject, and the decrease in the numbers of learners who take Accounting as a subject, as stated by some of the teachers, is reason for great concern since South Africa has a great demand for future Accountants.

The fundamentals of Accounting are supposed to be laid as early as in grades 8 and 9 EMS, and if this does not happen, it will have a negative ripple-effect for the Accounting profession.

Qualified teachers are the key to the success of Accounting as a school subject, and although all the Accounting teachers interviewed were highly experienced and qualified, it seemed according to them that not all grade 9 EMS teachers were qualified for teaching the Accounting topic of EMS, which causes a disadvantage to learners who continue with Accounting in grade 10.

Unemployment is probably South Africa’s biggest socio-economic problem, and therefore, the understandable inclusion of Entrepreneurship as part of the grade 9 EMS syllabus is important, but it is also important to remember, that behind every good business is a great Accountant.

References

- Allais, S. (2007). Education service delivery: the disastrous case of outcomes-based qualifications frameworks. *Progress in Development Studies* 7 (1): 65–78.
- Bogdan, R.C. & Biklen, S.K. (1998). *Qualitative research education. An introduction to theory methods*. Boston: Allyn and Bacon.
- Bourne, P.A. (2005). The A-Level accounting debacle in Jamaica – 15 January 2005. Available from: <http://www.able2know.com/forums/about43321.html>
- Department of Basic Education. (2000). Report of the Review Committee on Curriculum 2005. Pretoria.
- Department of Basic Education. (2003). Teachers guide for the development of learning programmes. (Economic and Management Sciences). Pretoria: Tirisano.
- Department of Basic Education. (2012a). National curriculum and assessment policy statement (CAPS) - Economic and Management Sciences. Pretoria.
- Department of Basic Education. (2012b). National curriculum and assessment policy statement (CAPS) - Accounting. Pretoria.
- De Vos, A.S., Strydom, H., Fouche, C.B. & Delpont, C.S.L. (2002). *Research at grass roots: For the social sciences and human service professions*. Hatfield: Van Schaik Publishers.
- Eiselen, R. & Geysers, H. (2003). Factors distinguishing between achievers and at risk students: a qualitative and quantitative synthesis. *South African Journal of Higher Education* 17(2): 118-30.
- Eskew, R.K. & Faley, R.H. (1988). Some determinants of student performance in the first college-level financial accounting course. *The Accounting Review* 63(1): 137-47.

Grade 12 matric results as provided to schools by the Department of Education, Free State.

Harley, K., Barasa, F., Bertram, C., Mattson, E. & Pillay, S. (2000). The real and the ideal: teacher roles and competencies in South African policy and practice. *International Journal of Educational Development*, 20 (2000):287-304.

<https://www.saica.co.za/News/NewsArticlesandPressmediareleases/tabid/695/itemid/4729/language/en-ZA/Default.aspx> (Accessed 16 March, 2015).

Jones, J.P. & Fields, K.T. (2001). The role of supplemental instruction in the first accounting course. *Issues in Accounting Education* 16(4): 531-47.

Koh, M.Y. & Koh, C.K. (1999). The determinants of performance in an accountancy degree programme. *Accounting Education* 8(1): 13-29.

Kumar, R. (1999). *Research methodology: A step-by-step guide for beginners*. London: Sage publications

Loewenberg Ball, D. & Cohan, D.K. (1996). Reform by the book: What is – or might be – the role of curriculum materials in teacher learning and instructional reform? *Educational Researcher*, 25 (9): 6-8, 14.

Mason, M. (1999). Outcomes-based education in South Africa curricular reform: a response to Jonathan Jansen. *Cambridge Journal of Education*, 29 (1) : 137 -143.

Mitchell, G. P., Fridjhon, P. & Haupt, J. (1997). On the relationship between the matriculation examination and university performance in South Africa – 1980 to 1991. *South African Journal of Science* 93(9): 30 – 45.

Mouton, M., Louw, G.P. & Strydom, G.L. (2012). A Historical Analysis of the Post-Apartheid Dispensation Education in South Africa (1994-2011). *International Business & Economics Research Journal* 11 (11): 157-168. (Retrieved 17 October 2014).

Ornstein A.C. & Hunkins, F.P. (2013). *Curriculum Foundations, principles and issues*. Upper Saddle River: Pearson Education.

Schreuder, G.R. (2009). *The role of Economic and Management Sciences (EMS) in preparing learners for Accounting in grade 10*. Cape Peninsula University of Technology. Cape Town.

Spady, W. (1994). *Outcome-Based Education: Critical Issues and Answers*. Arlington Virginia: American Association of School Administrators. ISBN 0876521839. (Retrieved 31 October 2014).

Staff reporter. (2008). SA faces shortage of qualified accountants: Mail & Guardian

Taylor, N. & Vinjevold, P. (1999). *Getting Learning Right: Report of the president's education initiative research project*. Wits: Joint Education Trust.

Article 2:
**Grade 10 Accounting learners' perspectives on the transition from
grade 9 Economic and Management Sciences to grade 10
Accounting in the Motheo district**

E.M. Coetzee
University of the Free State

Abstract

According to the Curriculum and Assessment Policy Statement (CAPS) for grade 9 Economic and Management Sciences (EMS) only 40% of EMS, as an integrated subject, is dedicated to Accounting, causing difficulties transitioning to grade 10 Accounting. The aim of the study was to identify the challenges regarding the transition from grade 9 EMS to grade 10 Accounting from the learners' perspective, and to make suggestions on how these challenges can be minimised. The challenges were identified by means of an empirical research study involving 110 grade 10 Accounting learners, and were conducted by means of questionnaires. A literature study was also conducted to provide insight into the history of the South African curriculum, as well as other related theoretical studies. The study indicated that all of the participating schools did not follow the prescribed curriculum which might be a clear indication that the prescribed curriculum is not sufficient in order for grade 9 EMS learners to successfully continue with Accounting in grade 10.

2.1. Introduction

After the end of apartheid in 1994 the South African school curriculum went through many changes. The reform of education in South Africa, with the aim of correcting the imbalances of the pre-1994 school curriculum, ensured that all South African learners follow the same curriculum, which has had an influence on the transition from one subject to another. Accounting as a subject in grades 8 and 9 disappeared with the stepwise introduction of Outcome-based Education (OBE) in 1998, and was replaced with Economic and Management Sciences (EMS), as a new learning area. EMS is an integrated subject with the aim of introducing learners to Accounting,

Economics and Business Studies. This reduction of the amount of Accounting which only now formed part of EMS, led to challenges regarding the transition from grade 9 EMS to grade 10 Accounting. The purpose of this research was to determine, from the grade 10 Accounting learners' perspective, how they experienced the transition from grade 9 EMS to grade 10 Accounting, and also to make recommendations on how this transition can be adapted to benefit Accounting learners in the Further Education and Training (FET) phase.

2.2. History and background of the EMS curriculum

To include learners from all the diverse backgrounds in South Africa within the Curriculum 2005 (C2005) program in South Africa, OBE was introduced stepwise from 1998 as part of the C2005 program. The intended effects of OBE were not visible, and by 2006 no new proposals to change the system had been approved by the government (Allais: 2007). The OBE program came to be viewed as a failure, and a curriculum improvement process was announced in 2010 (Mouton, Louw and Strydom: 2012). With the introduction of OBE, Accounting as a grade 8 and 9 subject was replaced with a new learning area called Economic and Management Sciences (EMS).

To improve the implementation, the National Curriculum Statement was amended. A single comprehensive Curriculum and Assessment Policy document was developed for each subject to replace Subject Statements, Learning Programme Guidelines, and Subject Assessment Guidelines in Grades R - 12 (Department of Basic Education: 2012a). As a result OBE was stepwise replaced with the Curriculum and Assessment Policy Statement (CAPS) from January 2012 to 2014.

In both the initial OBE curriculum and CAPS curriculum, EMS formed part of the General Education and Training Phase (GET-phase) which includes grades 0 to 9. EMS is one of nine compulsory subjects, and aims to introduce learners to the basic concepts of Accounting, Economics, and Business Studies, which are elective subjects for grades 10 – 12 in the Further Education and Training Phase (FET-phase).

With the introduction of CAPS in January 2012, the percentage of the curriculum dedicated to Accounting in grade 9 EMS was increased from 25% (as in the OBE curriculum) to 40%. This increase in percentage already indicated that problems regarding the amount of Accounting done as part of EMS in the previous curriculum had its challenges. The four learning outcomes (LO's) of the OBE curriculum were reduced to three areas called "topics". The three topics (weighting indicated in brackets) for EMS, according to the CAPS, respectively, are Accounting/Financial Literacy (40%), Entrepreneurship (30%), and The Economy (30%) (Department of Education: 2012a). In addition, the Accounting curriculum for grade 10 became more loaded with its three fields, Financial Accounting, Management Accounting, and Managing Resources causing the gap to be even bigger between the two subjects. (Referred to as topics by the CAPS) (Department of Basic Education: 2012b). My belief is that the omission of Accounting as a self-standing subject in grades 8 and 9 caused some learners to experience challenges in transitioning to grade 10 Accounting.

According to the 2014 matric results, 6653 learners wrote the Accounting exam in the grade 12 final exams in the Free State province (one of the nine provinces in South Africa). Of the learners who wrote, 79% passed with results above 30%. Although this might sound promising, the average percentage obtained was only 45%, and only 391 distinctions were obtained. Thus, only 6% of the total learners who wrote obtained results above 80%. To put these results even further into perspective, it is worthwhile mentioning that the Free State province was the top achieving province for Accounting in 2014 in South Africa (Free State Department of Basic Education: 2014).

I am of the opinion that it is possible to improve these results if learners receive a proper basic Accounting foundation during grade 8 and 9, and this study aimed to prove that the gap from grade 9 EMS to grade 10 Accounting had a negative influence on the learners grade 10 Accounting marks which might cause a ripple effect and therefore consequently cause a negative effect on their results in grade 12, due to a lack of basic Accounting principles that needs to be addressed as early as grade 8 and 9.

2.3. Aim

The aim of this research was to establish whether grade 10 Accounting learners experienced any difficulties transitioning from grade 9 EMS to grade 10 Accounting, and to determine what those challenges were, and how to possibly address them. If schools follow the prescribed curriculum, as set out in the CAPS, learners choosing Accounting as a subject in grade 10 were only exposed to 40% Accounting as part of EMS in grade 9. This study investigated whether the Accounting studied in grade 9 formed a sufficient foundation to successfully continue with Accounting in grade 10.

2.4. The relevance of Accounting as a school subject

Schreuder states that the subject Accounting encompasses knowledge, skills and values that focus on financial, managerial and auditing fields. These knowledge, skills and values, according to her, must pay attention to the constitutional goals of South Africa, which include legitimacy, accountability, accessibility, transparency and ethical behaviour (Schreuder, 2009:32). The curriculum defines the subject Accounting, as follows: "Accounting focuses on measuring performance, processing, and communicating financial information about economic sectors. The discipline ensures that principles such as ethical behaviour, transparency, and accountability are adhered to. It deals with the logical, systematic, accurate selection, recording, and communication of financial information, and transactions, as well as the compilation, analysis, interpretation, and communication of financial statements, and managerial reports for use by interested parties." (Department of Education: 2012b).

A survey was conducted by the South African Institute of Chartered Accountants (SAICA) during 2014 which found that of all the directorships held by companies listed on the Johannesburg Stock Exchange (JSE), 23.8% are held by Chartered Accountants of South Africa (CAs (SA)) indicating that the CA qualification is the most predominant business qualification represented. 21% of CEO's or Managing Directors in South Africa are CAs (SA), and almost two thirds of the companies under the top 200 listed companies are those run by CAs (SA), proving that CAs (SA) is, on average, better at running companies (www.saica.co.za). This clearly indicates the importance of Accounting as a subject which forms the basis of any CA

(SA)'s training. The foundation for a career as an Accountant is, as with many other careers, already laid during a person's school years. According to Eskew and Faley (1998), Koh and Koh (1999), and Mitchell et al (1997), prior academic performance is a determinant of future academic performance, emphasizing the importance that Accounting, as a school subject, has for future Accountants.

According to the Mail & Guardian (5 November 2008), Accountants, especially Chartered Accountants, are in great demand in South Africa. The article states that South Africa needs 22 030 Accountants. 6 097 or 22.7% of all South African chartered accountants are living, and working abroad, and on average, 1.4% of CAs are leaving the country every year.

2.5. The influence of EMS on Accounting

According a research study done by Schreuder (2009:73-77), EMS definitely impacted on Accounting in grade 10. Her research found that a learner who came through to Accounting in Grade 10 from grade 9 EMS must have a background, or else you had to re-do everything that they should have been taught in EMS, and that that will not be possible to do in one year. The research also found that EMS impacted negatively on Accounting and this was motivated by the statement that the Accounting aspects were not given the proper focus and attention due to time constraints. Another result from the study was that if EMS was properly taught in grade 9, it would provide learners with a good foundation with which to start Accounting in Grade 10, but that this was not always happening and that grade 10 Accounting learners had no idea of Accounting when they entered grade 10.

The study also found that learners had problems relating to the content of EMS and that problems regarding proper training of EMS teachers were identified. A need was expressed that teachers need proper training and background knowledge in order to teach EMS effectively. One participant in the study also stated that at most schools EMS was given to teachers who did not have the necessary background and training and was allocated to teachers simply to fill their timetables. A lack of clear guidelines regarding the Accounting curriculum and EMS curriculum were also mentioned.

According to the study, Accounting learners experienced the following difficulties:

- they cannot reason logically;
- they struggle to apply their knowledge and use insight, but was only able to give facts;
- interpretation problems;
- they could not work independently;
- they did not do their homework;
- difficulty with the double entry system;
- difficulty reading;
- socio-economic environmental problems;
- lack of parental support and guidance.

The results of my own research conducted strongly resonates with the above findings.

2.6. Learning approaches

A learning approach is the main method in which students engage with learning matter, and how temporary matters surrounding the tasks are organized (Fourie, 2006:91). Three learning approaches will briefly be discussed, namely: deep, surface, and strategic (achieving) approaches.

When a learner is actively engaged with the subject matter, it is known as the *deep approach*. The real meaning will be sought, and an interest in the subject matter for its own sake, will develop. These learners have the ability to represent problems globally, relate new information to old, generate high quality inferences, and exhibit integrated problem-solving strategies. There is evidence from primary sources, which suggest that higher academic performance is associated with a deep approach to learning.

The learner who is making use of the *surface approach* tends to memorize information and procedures, therefore reproducing the facts. They are usually syllabus bound, and often lack an interest in the subject. These learners lack the

domain-specific knowledge, they fail to contemplate within the subject, and spend minimal time representing, and identifying problems by its superficial features. They also often fail to perceive the relevance of the subject, and their only motivation might be fear of failure. Lower academic performance is usually associated with a surface approach. (Svensson: 1977, Trigwell & Posser: 1991. Eley: 1992. Gow, Kember & Cooper: 1994. Booth, Lockett & Mladenovic: 1999. Davidson: 2002. Byrne, Flood & Wills: 2001).

Even at tertiary levels there are challenges. According to Beattie et al. (1997) the subject Accounting attracts a relatively higher proportion of students who adopt a surface approach to learning. The subject Accounting attracts learners through both its logic and clarity, or they are repelled by the preconceptions of numbers, and boredom (Lucas, 2001). Students of Accounting tend to take a superficial approach to learning, characterized by rote memorization (Booth et al: 1999).

The *strategic (achieving) approach* is characterized by the learner's intention to excel in assessed work with the focus on effective organization, time management, and self-regulation in study (Entwistle & Tait: 1990. Biggs: 1987)

Factors such as large class sizes, unqualified, inexperienced teachers, (especially grade 9 EMS teachers), and passive, and didactic teaching preferences of teachers trying to stick to the prescribed syllabus to ensure they finish all the content in time, might even further lead to the surface approach taken by learners. Also interestingly is that according to Win and Miller (2004:1) learners from private schools have better academic performance than their counterparts at public schools, which is based on findings that class sizes in private schools are smaller, and that the teacher can attend to individual learning problems. This can also lead to the deep approach rather than the surface approach to learning, increasing the Accounting learner's academic performance.

2.7. Conceptual framework

For a curriculum to be designed successfully, there are certain curriculum design relationships among the curriculum's components that need to be present. According

to Ornstein and Hunkins (2013) these elements or components are: scope, sequence, continuity, integration, articulation, and balance.

Briefly summarised, **scope** refers to the depth and detail of the content which is covered.

The order in which the content and learning experiences are organized, and delivered through instruction, refers to **sequence**.

Continuity refers to the repetition of learning objectives and other curriculum components, to ensure students revisit crucial concepts and that skills are known.

Whether the curriculum components are connected in such a way that students or learners can understand how the different components are interrelated, is known as **integration**.

Articulation can be divided into two types, vertical articulation and horizontal articulation. Horizontal articulation refers to the integration of curriculum components of related subject areas, whereas vertical integration is about arranging curriculum components so that they provide prerequisite knowledge for the next level up.

Balance refers to an attempt to distribute equal importance to the different design components.

These design principals will be discussed, and applied to the results and findings of this research.

2.8. Research methodology

The research was framed within a *pragmatic paradigm*, and based on a combination of a literature study and an empirical study.

For the empirical study, four different urban schools were selected by means of *purposive sampling* to ensure representation of different school compositions. A girls'

school, boys' school, co-ed multi-cultural school, and one school with learners coming from a previously disadvantaged background in the Motheo district (one of the four school districts in the Free State province and also the school district in which I am teaching and have a particular interest in), were included in the sample.

Questionnaires were filled in anonymously by 110 grade 10 Accounting learners. The use of questionnaires were appropriate since 110 participants took part in this study. All the data was summarised on Microsoft Excel spreadsheets and formulas were used to confirm the accuracy of the calculations. Although most questions were closed-ended questions, space were provided for comments. (See questionnaire attached in the appendix).

Data analysis is described by Bogdan and Biklen (1999:157) as the process of systematically searching and arranging data or information collected in order to increase your own understanding of the information and also to be able to present the information to others. For the purpose of the study data were collected by means of questionnaires completed by grade 10 Accounting learners. It was also possible to compare the learner's results (as indicated on the questionnaire) with their responses.

The more reliable the instruments are, the more consistent and dependable the results will be (De Vos *et al*, 2002:169). Therefore, *validity and reliability* of results was considered and ensured throughout the study. The data obtained from the questionnaires were read into a Microsoft Excel spreadsheet and analysed by making use of formulas. An example of the questionnaire is attached in the appendix for verification purposes and in order to enhance the reliability of the research.

2.9. Results

According to the learners who completed the questionnaires, none of the schools who participated in the research followed the ***time prescriptions as outlined by the CAPS for grade 9 EMS***. According to prescriptions in the CAPS, 40% of grade 9 EMS should be dedicated to Accounting/Financial literacy, 30% to Entrepreneurship, and 30% to the Economy, but according to the grade 10 Accounting learners, 61% of

the time prescription was dedicated to Accounting during their grade 9 EMS year, 13% to Entrepreneurship, and 15% to the Economy. The percentages that schools spent on Accounting, differs from school to school. One school indicated that they spent 79% of the allocated time on Accounting as part of grade 9 EMS, another school 92%, and the other two schools 32% and 36% respectively. The fact that overall, the schools ignore the prescribed curriculum for grade 9 EMS, clearly indicates that these schools *disagree with the current prescriptions* and do not follow them, in order to benefit their learners.

This contradicts the curriculum design principle of **balance**, which refers to an attempt to distribute equal importance to the different design components.

During EMS learners are introduced to the basics of three subjects (Accounting, Business Studies, and Economics) which lead to the question as to whether this basic introduction is sufficient for future success in those subjects? Will a learner, for example, be disadvantaged, if he or she is not introduced to Business Studies as part of grade 9 EMS? Or should there rather be more time spent on Accounting, since Accounting might require a stronger basis and higher cognitive thinking skills for further success in the subject.

On average the learners indicated that their **average percentage decreased**, from grade 9 EMS (73.54%) to grade 10 Accounting (63.89%), by 9.65%. For the school who indicated that they spent 79% of their time in grade 9 on Accounting as part of EMS, the average drop in marks was 8.2%, this is not significant in comparison to the other schools. The school who indicated that they spent 92% of their time on Accounting as part of grade 9 EMS, indicated that their marks dropped by 9.28%, and the other two schools dropped by 13.54% and 7.61% respectively. No useful inference could be made between schools whose marks dropped more due to the fact that they spent more or less time on Accounting in grade 9 EMS. The reason for this was not established, although the school who only experienced a 7.61% drop in marks from EMS to Accounting, was also the school with the worst averages of all four schools. This can be an indication that this challenge is present in high-performing, as well as under-performing schools, and that it can perhaps be related to the structure of the curriculum.

Three curriculum design principles that might have not been adhered to, in order to cause this drop in average percentages, are *scope*, *continuity* and *articulation*, specifically vertical articulation. As for scope, it is advised in grade 9 EMS to spend 40% of the curriculum's time on Accounting. This might lead to challenges when learners move on to grade 10 Accounting, where the volume of the work is much more than for grade 9 EMS, and the focus falls on Accounting only. If the scope of the grade 9 EMS syllabus is not sufficient, this gap will cause learners to struggle in adapting to the challenges of grade 10 Accounting. As mentioned, *continuity* refers to the repetition of learning objectives and other curriculum components to ensure students revisit crucial concepts and that skills are known. For the purpose of this research, continuity would address the following question: Is the basic introduction of grade 9 EMS sufficient to continue Accounting in grade 10 successfully, or is the gap between the two subjects too big? The research conducted showed that there is a definite decrease in average results from the grade 9 EMS to grade 10 Accounting which might be due to shortcomings regarding continuity. Vertical integration is about arranging curriculum components so that they provide prerequisite knowledge for the next level up. It seems from the research that the prerequisite knowledge of grade 9 EMS is not sufficient to successfully continue with Accounting in grade 10.

The following table gives a summary to the question ***why learners chose Accounting*** as a subject:

Table 1.1: Reasons why learners chose Accounting as a subject for grade 10:

Enjoyed Gr. 8 and 9 EMS	18%
Parents forced me	3%
Prefer numeracy subjects	9%
Teacher told me to	1%
Want to become an Accountant/Business person	37%
Did not know what other subjects to take	1%
Safe option since I am not sure what I want to study	28%
Other	3%
Total	100%

(Rounded off to the nearest percentage)

It is clear from the table above that the two main reasons were that learners want to become an Accountant/Businessperson in the future (37%), or that it is a safe option since they are not sure what they want to study in future (28%). From the latter, it could be advised that if learners get *proper career counselling* before making their subject choices, learners will not take a subject just because they know it will keep their study options open, rather because they are interested in a subject and will find it useful for the careers they are considering. The top performing school according to their results was also the only school where 29% of the learners indicated that they chose Accounting, because they felt it was a safe option, since they do not know what to study. This was the most popular option chosen for this particular school.

87% of the learners indicated that they **found Accounting more difficult than grade 9 EMS** when asked how they experienced the transition from grade 9 EMS to grade 10 Accounting. This comes as no surprise since every year should provide a new challenge to learners, but the gap between two grades should not be too big for learners. By keeping the curriculum design principles in mind, the challenge it provides should be fair towards the learners.

When asked **why learners found the transition challenging** the majority (37%) indicated that the *volume* of grade 10 Accounting was their biggest challenge. 28% indicated that they found grade 10 Accounting *difficult*, and 24% felt that their grades 8 and 9 *Accounting background* were not sufficient.

Table 1.2: Reasons why learners found the transition challenging:

Accounting background from grade 8 and 9 were not sufficient	24%
Volume of Accounting more than grade 9 EMS	37%
Accounting more difficult than EMS	28%
Grade 10 Accounting teacher does not explain the work clearly	7%
Other	4%
Total	100%

(Rounded off to the nearest percentage)

Jones and Fields (2001: 532) state that the technical demand of Accounting as a subject has often led to discouragement, failure, and poor overall student perceptions of the Accounting profession and curriculum. This once again might be due to *shortcomings in the curriculum* design principles of scope, continuity, and articulation. The other less popular answers referred to the *teachers' pedagogical competencies*, namely not explaining the work efficiently. If the focus of the grade 9 EMS curriculum would be more on Accounting, learners would not find the grade 10 Accounting as difficult, or the volume as much, since a substantial part of the work would already be covered as part of grade 9 EMS, their background from grades 8 and 9 EMS would also be better when continuing with Accounting in grade 10, thus eliminating the three main reasons learners found the transition challenging. The school that indicated that they only spent 32% of their time on Accounting as part of grade 9 EMS (the least of all the participating schools), was also the only school that indicated that "grade 10 Accounting is more difficult than EMS" as their biggest challenge. Except for the previously mentioned curriculum design principles, it is also important to mention *sequence* as one of the curriculum design principles which refer to the order in which the content and learning experiences are organised and delivered through instruction. Accounting is known as a cumulative subject where the content is built on in order to understand the whole Accounting process and cycle. During grade 9 EMS, the Accounting sections of the curriculum are constantly being interrupted and pushed aside to focus on Entrepreneurship or the Economy. EMS jumps between these three topics which confuse learners. Also, *integration* which refers to whether the curriculum components are connected in such a way that students or learners can understand how the different components are interrelated is applicable here. It is clear that there is a huge gap between the 40% dedication to Accounting in grade 9 EMS to the grade 10 subject of Accounting, which is completely dedicated to Accounting.

The learners were asked, ***what advice they would give their grade 9 EMS teachers so that the transition to grade 10 Accounting is easier, and also what advice would they give their grade 10 Accounting teachers to make the transition easier.***

Table 1.3. What advice would you give your grade 9 EMS teacher to make the transition easier to grade 10 Accounting?

Do more Accounting as part of EMS in grade 9	49%
Explain the Accounting better in grade 9	34%
Focus only on Accounting in grade 9 and not the other topics (Economy and Entrepreneurship)	15%
Other	2%
Total	100%

(Rounded off to the nearest percentage)

Table 1.4. What advice would you give your grade 10 Accounting teachers to make the transition easier from grade 9 EMS?

Spend more time doing revision from grade 8 and 9	11%
Do less work volume-wise	9%
Explain the work better	24%
Give free extra classes	28%
Work at a slower pace	25%
Other	2%
Total	100%

(Rounded off to the nearest percentage)

The majority of the learners (49%) said that they would advise their grade 9 EMS teachers to *do more Accounting* as part of EMS to make the transition easier for them. Secondly (34%), they said that the work in grade 9 EMS *should be better explained*. As mentioned earlier as part of the study conducted by Schreuder (2009), grade 9 EMS is often a subject allocated to unqualified teachers at a specific school who then tend to focus on “Entrepreneurship” and “The Economy”, rather than Accounting, due to their own lack of knowledge regarding Accounting. Regarding the question as to what grade 10 Accounting teachers could do to make the transition easier for the learners; there were three responses that stood out. Most learners (28%), indicated that they would like to receive *free extra Accounting lessons*, 25% advised their teacher to *work at a slower pace*, and 24% said the teacher should *explain the work better*. The willingness of most learners to attend extra Accounting lessons show that most learners who choose Accounting as a school subject have determination to succeed in the subject, and are willing to go the extra mile if teachers are willing to do the same. The fact that learners feel grade 10 Accounting teachers should work at a slower pace proves that teachers work at the pace they

do, because they are syllabi driven, and have to finish the syllabus within a certain time frame. This refers back to the *surface approach* of learning being followed, rather than the *deep approach*. Learners without a proper grade 9 Accounting background will thus be left behind due to the fast pace teachers work at, and therefore, their expressed desire to be provided with free extra Accounting lessons. 17% of the learners indicated that they consider dropping Accounting as a subject in the future. A possible loss of 17% of South Africa's future Accountants!

The learners were asked ***what they found to be the most challenging aspect of Accounting as a subject***. The majority (53%) of the learners said that they found the *volume of the work* as their biggest challenge, and secondly, with a 39% response, the *degree of difficulty of Accounting*. The school with the best average for grade 10 Accounting was also the school who responded with the smallest percentage towards the volume of the work they found the biggest challenge, but their biggest challenge indicated, was the degree of difficulty of Accounting, whereas the worst performing school indicated that the volume of the work is their biggest challenge for Accounting as a subject. It was interesting to note that 71% of all the learners who participated indicated that they would consider following a career in Accounting in the future.

Most of the learners (83%) indicated that they felt that their Accounting teacher is explaining the work clear enough to them, indicating that the schools participating in the study have qualified and experienced Accounting teachers.

26% of the learners said they do take extra Accounting lessons after school. The reasons they provided for this were, amongst others, that it gives them an extra opportunity to practice their Accounting, it is explained at a slower pace, they gain confidence, their marks improve since they understand it better, the work is explained in a different way, and that they found the Accounting very difficult therefore they need extra Accounting lessons. An interesting observation is that the school where 100% of the learners indicated that they feel that their Accounting teacher is explaining the work clearly to them is also the school where the least amount of learners (only 4%) indicated that they take extra Accounting lessons. The learners (74%) who indicated that they do not take extra Accounting lessons gave

reasons such as, they understand the work, they perform well enough, they pay attention in class, they don't have the extra time or money to pay for extra classes, and that their teacher explains the work well enough in class.

2.10. Conclusion and recommendations

It is clear from the research that most learners who chose Accounting as a subject are motivated learners who took Accounting as a subject with the option of following a career in Accounting or as a businessman/woman in future. With the huge shortage of Accountants in South Africa, it is imperative that we protect these learners' interests as they will be our future Accountants.

A limitation to the study might have been that not all the learners understand the vocabulary used in the questionnaires since not all learners' first language were English. Teachers were asked to explain questions on the questionnaires that learners might find difficult or confusing without influencing their answers in order to make sure learners understand what was asked and how to answer the questions.

The conceptual framework, based on the six elements of curriculum design namely scope, sequence, continuity, integration, articulation, and balance were discussed as part of the data analysis and the shortcomings in the grade 9 EMS curriculum were clearly identified by comparing whether the six elements of curriculum design were successfully applied during the design of the grade 9 EMS curriculum. Many of the results in this study also strongly resonates with the study done by Schreuder (2009) where the influence of EMS on Accounting have been discussed.

In order to ensure that we retain these learners, and motivate them to pursue a career in Accounting, the following recommendations can be made from the findings:

- Increase the percentage (40%) dedicated to Accounting as part of grade 9 EMS in order to ensure the correct *balance* to successfully continue with Accounting in grade 10.

- Ensure that the grade 9 EMS teachers as well as grade 10 Accounting teachers are qualified and have proper pedagogical content knowledge to teach Accounting.
- Only introduce learners to Entrepreneurship and Economics as part of grade 9 EMS, and don't spend too much time on it.
- Decrease the volume of work done as part of grade 10 Accounting by excluding chapters that won't be useful for taking Accounting in grades 11 and 12. (For example Indigenous bookkeeping).
- Provide free extra lessons to the grade 10 Accounting learners.
- Provide grade 9 learners with all the necessary information to make the right subject choices to ensure that motivated learners with an interest in Accounting choose the subject as part of their subject package.

If the percentage dedicated to Accounting during grade 9 EMS could be increased to 80%, and the other two topics could each receive a 10% introductory, the gap between grade 9 EMS and grade 10 Accounting will be much smaller and less time will have to be spent on revision during the start of the grade 10 Accounting academic year. If less time could be spent on revision as part of grade 10 Accounting, and unnecessary chapters could be excluded from the grade 10 Accounting curriculum, the volume of the work for grade 10 Accounting will decrease, and it will be possible for the grade 10 Accounting teachers to work at a slower pace (thus following the *deep approach* to learning rather than the *surface approach*) with learners who have a much better Accounting background from previous grades.

References

Allais, S. (2007). Education service delivery: the disastrous case of outcomes-based qualifications frameworks. *Progress in Development Studies* 7 (1): 65–78.

Beattie, V., Collins, B. & McInnes, B. B. (1997). Deep and surface learning: a simple or simplistic dichotomy? *Accounting Education* 6 (1): 1 – 12.

Biggs, J. (1987). *Student approaches to learning and studying*, Hawthorn, Victoria: Australian council for Educational Research.

Biggs, J. (1993). What do inventories of students' learning process really measure? A theoretical review and clarification. *British Journal of Educational Psychology* 63, 3 – 19.

Bogdan, R.C. & Biklen, S.K. (1998). *Qualitative research education. An introduction to theory methods*. Boston: Allyn and Bacon.

Booth, P., Lockett, P. & Mladenovic, R. (1999). The quality of learning in Accounting Education: The impact of approaches to learning on academic performance. *Accounting Education* 8:277-300.

Byrne, M., Flood, B. & Wills, P. (2001). The relationship between learning approaches and learning outcomes: a study of Irish accounting students. *Accounting Education*: 11 (1), 27 – 42.

Davidson, R.A. (2002). Relationship of study approach and exam performance. *Journal of Accounting Education* 20 (1), 29 – 44.

Department of Basic Education. (2012a). National curriculum and assessment policy statement (CAPS) - Economic and Management Sciences. Pretoria.

Department of Basic Education. (2012b). National curriculum and assessment policy statement (CAPS) - Accounting. Pretoria.

De Vos, A.S., Strydom, H., Fouche, C.B. & Delpont, C.S.L. (2002). *Research at grass roots: For the social sciences and human service professions*. Hatfield: Van Schaik Publishers.

Eley, M.G. (1992). Differential adoption of study approaches within individual students. *Higher Education* 23: 231-254.

Entwistle, N.J. & Tait, H. (1990). Approaches to learning, evaluations of teaching and preferences for contrasting academic environments. *Higher Education* 19: 169 – 194.

Eskew, R.K. & Faley, R.H. (1998). Some determinants of student performance in the first college-level financial accounting course. *The Accounting Review* 63(1): 137-47.

Fourie, A.M. (2006). The gap in Accounting between secondary and tertiary education at Tswane University of Technology. Tswane University of Technology. Pretoria.

Free State Department of Basic Education: 2014 (Results as released and published)

Gow, L., Kember, D. & Cooper, B. (1994). The teaching context and approaches to study of accountancy students. *Issues in Accounting Education* 9 (1), 118 – 130.

Grade 12 matric results as provided to schools by the Department of Education, Free State.

<https://www.saica.co.za/News/NewsArticlesandPressmediareleases/tabid/695/itemid/4729/language/en-ZA/Default.aspx> (Accessed 16 March, 2015)

Jones, J.P. & Fields, K.T. (2001). The role of supplemental instruction in the first accounting course. *Issues in Accounting Education* 16(4): 531-47.

Koh M.Y. & Koh, C.K. (1999). The determinants of performance in an accountancy degree programme. *Accounting Education* 8(1): 13-29.

Lucas, U. (2001). Deep and surface approaches to learning within introductory accounting: a phenomenographic study. *Accounting Education: An International Journal* 10 (2): 161 - 184

Mitchell, G. P., Fridjhon, P. & Haupt, J. (1997). On the relationship between the matriculation examination and university performance in South Africa – 1980 to 1991. *South African Journal of Science* 93(9): 30 – 45.

Mouton, M., Louw, G.P. & Strydom, G.L. (2012). A Historical Analysis of the Post-Apartheid Dispensation Education in South Africa (1994-2011). *International Business & Economics Research Journal* 11 (11): 157–168. (Retrieved 17 October 2014).

Ornstein, A.C. & Hunkins, F.P. (2013). *Curriculum Foundations, principles and issues*. Upper Saddle River: Pearson Education.

Schreuder, G.R. (2009). The role of Economic and Management Sciences (EMS) in preparing learners for Accounting in grade 10. Cape Peninsula University of Technology. Cape Town.

Staff reporter. "SA faces shortage of qualified accountants." *Mail & Guardian* 5 November 2008.

Svensson, I. (1977). On qualitative differences in learning: III-study skill and learning. *British Journal of Educational Psychology* 47, (1977), 233 – 243.

Trigwell, K. & Prosser, M. (1991). Relating approaches to study and quality of learning outcomes at the course level. *British Journal of Educational Psychology* 61, 265-75.

Win, R. & Miller, P. W. (2004). The Effects of Individual and School Factors on University Students' Academic Performance. CLMR Discussion Paper Series 04/4. The Centre for Labour Market Research, University of Western Australia, Crawley WA.

FINDINGS, SUMMARY AND RECOMMENDATIONS

As a grade 9 EMS and grade 10 Accounting teacher I experienced serious challenges with my grade 10 Accounting learners coming from grade 9 EMS. I was curious to know if I was the only teacher struggling with the transition or whether this problem was also being experienced by other grade 10 Accounting teachers. To confirm my suspicions I not only conducted interviews with grade 10 Accounting teachers, but also asked learners what their opinions regarding the transition were by means of questionnaires.

Research questions, aim and objectives

My *primary research question* was to research the challenges of and possible solutions facing teachers and learners regarding the transition from grade 9 EMS (GET-phase) to grade 10 Accounting (FET-phase) and how it might be improved/enhanced in the future.

The research was presented in the form of two articles. The first article **“A teacher perspective on the challenges and solutions in the transition from grade 9 Economic and Management Sciences to grade 10 Accounting in the Motheo district”** focused on the teachers’ perspective regarding the main research problem. Five grade 10 Accounting teachers were *interviewed* and their responses were recorded and documented.

For the second article **“Grade 10 Accounting learners’ perspectives on the transition from grade 9 Economic and Management Sciences to grade 10 Accounting in the Motheo district”** 110 grade 10 Accounting learners were asked to fill in a *questionnaire* regarding their experience transitioning from grade 9 EMS to grade 10 Accounting. Their responses were summarised and documented.

For both articles, four different schools were selected to ensure representation of different school compositions. Therefore I made use of *purposive sampling*. One girls’ school, one boys’ school, one co-ed multi-cultural school and one previously

disadvantage school in the Motheo district were included in the sample. The Motheo district was chosen since I am a teacher in the district and therefore have a particular interest in the district.

The *aim of the research* was to investigate the challenges facing teachers and learners, as well as possible solutions proposed by teachers and learners regarding the transition from grade 9 EMS (GET-phase) to grade 10 Accounting (FET-phase).

Derived from the main research question, the following *research questions* were asked, whilst simultaneously constituting the *research objectives*:

- What is the purpose and characteristics of grade 9 EMS and grade 10 Accounting as school subjects? Both articles included literature and statistics expressing the importance of Accounting as a school subject, especially since South Africa have a great demand for future Accountants and the foundation of Accounting as a subject are already being laid at school level.
- To what extent do the grade 9 EMS and grade 10 Accounting curriculum meet the requirements of the curriculum design elements of balance, articulation, integration, continuity, sequence and scope? Derived from the interviews held with teachers and the questionnaires completed by the grade 10 Accounting learners it was clear that the grade 9 EMS curriculum designers did not take all the curriculum design principles into account with the designing of the grade 9 EMS curriculum.
- What is the perspective of both learners and teachers regarding the challenges facing the transition between grade 9 EMS and grade 10 Accounting? The perspectives of the learners and teachers clearly indicates that both, teachers and learners, face challenges regarding the transition between grade 9 EMS and grade 10 Accounting. The findings of both were discussed in each article separately and is also again summarised below.
- What possible solutions can be considered to address these challenges? Both teachers and learners were asked for advice on how to reduce the challenges regarding the challenges identified.

- What recommendations can be made to address/improve/enhance these challenges in the future? Recommendations derived from the interviews with teachers and responses on questionnaires from the learners were made at each article and are once again summarised below.

Thus, the primary research question as well as all other related secondary questions were addressed and answered.

Summary of the findings

Article 1

All the teachers interviewed agreed that if the prescribed time allocations as set out in the CAPS document for EMS be followed that it would have a negative impact on transitioning to grade 10 Accounting. At three of the four schools teachers experienced challenges with grade 10 Accounting due to an insufficient Accounting foundation. Only at one school did they not experience challenges with their grade 10 Accounting learners coming from grade 9 EMS and the reason for this was that they did not follow the time allocations as set out in the CAPS document for EMS, but focused mainly on Accounting in grade 8 and 9 EMS. All the teachers also agreed that if the CAPS prescriptions for EMS would be followed as it is it will definitely have a negative impact on the grade 10 Accounting learner's performance.

Various suggestions were made from teachers on how to make the transition easier for their learners coming from grade 9 EMS to grade 10 Accounting. In short, teachers agreed that the current grade 9 EMS curriculum does not focus enough on Accounting and therefore not enough time is spend on Accounting as a topic in grade 9 EMS leading to learners not practicing enough Accounting. It is crucial to lay a sufficient Accounting foundation as early as in grade 9 in order to continue successfully with Accounting in grade 10. The other suggestions or recommendations made by teachers are summerised below.

Some of the general remarks made by teachers referred to the volume of grade 10 Accounting to be too much, especially for learners coming with a limited knowledge

of Accounting from grade 9 EMS. Two teachers also said that they experienced high drop-out rates for Accounting as a subject in grade 10.

For **article 1**, the following recommendations were made by teachers to ensure a smoother transition from grade 9 EMS to grade 10 Accounting:

- Dedicate more time to Accounting in grade 9 EMS. An only 40% dedication is not sufficient. Accounting concepts need to be practiced and it takes time.
- Focus on posting and the General Ledger in grade 9 EMS. This is crucial for understanding Accounting and to continue with Accounting as a subject in senior grades.
- Decrease the volume of work in the grade 10 Accounting curriculum by taking out chapters that won't be used during grade 11 or 12, for example "Indigenous bookkeeping".
- Decrease the amount of time spent on "Entrepreneurship" and "The Economy" in grade 9 EMS. This can be done by means of summarising these topics and standardizing these summaries countrywide so that learners are only introduced to these topics and not spend 60% of the grade 9 EMS curriculum on these topics.
- One teacher suggested the possibility of splitting Accounting and the other two topics into different subjects.
- Grade 9 EMS textbooks must include an answer book for Accounting exercises and needs to be written in such a way that it assist unqualified teachers in explaining Accounting.
- One teacher suggested that a study needs to be done to analyze exactly what percentage dedicated to Accounting during grade 9 EMS is necessary to be able to continue successfully with Accounting in grade 10.

Article 2

Learners were asked to provide their average percentages for grade 9 EMS and grade 10 Accounting in order to determine whether there was a drop in their marks between grade 9 EMS and grade 10 Accounting. On average, their marks dropped by 9,65%.

They were also asked what the main focus of the content for EMS in grade 9 was at their respective schools. It was interesting to note that according to the learners not one of the schools followed the time allocations for the different topics as set out in the CAPS for EMS.

Learners indicated that they chose Accounting as a subject mostly because they are considering becoming an Accountant or businessperson in the future. This once again shows that we have to nurture our Accounting learners in order to ensure that the future demand for Accountants in South Africa is met.

The majority of grade 10 Accounting learners agreed that they found Accounting to be more difficult than EMS. When asked why learners found the transition challenging the majority (37%) indicated that the volume of grade 10 Accounting was their biggest challenge. 28% indicated that they found grade 10 Accounting difficult and 24% felt that their grade 8 and 9 Accounting background were not sufficient.

Learners were asked what advice they would give their grade 9 EMS teacher as well as their grade 10 Accounting teacher in order to make the transition easier for them. The majority of learners (49%) indicated that their grade 9 EMS teacher should spend more time on Accounting as part of grade 9 EMS in order to make the transition easier. Advice to their grade 10 Accounting teacher included giving them free extra lessons, work at a slower pace and explain the work better. 17% of the learners indicated that they consider dropping Accounting as a subject in the future.

When asked what aspect of grade 10 Accounting they found to be their biggest challenge the majority (53%) of the learners said that they found the volume of the work as their biggest challenge and secondly, with a 39% response, the degree of difficulty of Accounting.

71% of all the learners who participated indicated that they would consider following a career in Accounting in the future. This is one of the reasons why we have to care for and protect these learners, since they are our future Accountants!

When asked whether their teachers explained the work clearly, most of the learners (83%) indicated that they felt that their Accounting teacher is explaining the work

clear enough to them. This is an indication that the participating schools have qualified and experienced Accounting teachers.

26% of the learners said they do take extra Accounting lessons after school, indicating that a quarter of the learners need extra explaining and time to practice their Accounting outside of the school classroom.

For **article 2**, the following recommendations were derived from the answers provided by the learners in the questionnaires to ensure a smoother transition from grade 9 EMS to grade 10 Accounting:

- Increase the percentage (40%) dedicated to Accounting as part of grade 9 EMS in order to ensure the correct *balance* to successfully continue with Accounting in grade 10.
- Ensure that the grade 9 EMS teachers are qualified to teach the Accounting section of EMS.
- Only introduce learners to Entrepreneurship and Economics as part of grade 9 EMS and don't spend too much time on it.
- Decrease the volume with work done as part of grade 10 Accounting by excluding chapters that won't be useful for taking Accounting in grade 11 and 12. (For example Indigenous bookkeeping.)
- Provide free extra lessons to the grade 10 Accounting learners.
- Ensure that grade 10 Accounting teachers are qualified and explain the Accounting properly.
- Provide grade 9 learners with all the necessary information to make the right subject choices to ensure that motivated learners with an interest in Accounting choose the subject as part of their subject package.

Conclusion

For both articles it became clear that the six curriculum design principles namely *scope, sequence, continuity, integration, articulation* and *balance* were not all successfully implemented with the development of the grade 9 EMS curriculum to ensure a smooth transition to grade 10 Accounting.

Any doubts whether there exist serious challenges regarding the transition from grade 9 EMS to grade 10 Accounting was eliminated with this research in both the articles. The teachers and the learners identified numerous challenges regarding the transitions and gave useful and valid recommendations on how these challenges can be overcome.

Serious consideration must be given to these challenges and recommendations for future curricula development for both these very important school subjects to ensure the demand for Accountants in South Africa, the backbone of our economy, are met.

APPENDICES

Appendix A

Researcher:
Marius Coetzee

Study leader:
Prof. LP Louw

10 Alabama Crescent
Pellissier
9322

T: 084 4004 225

F: 051 4441760

mariuscoetzee83@gmail.com

T: 082 3784 325

louwlp@ufs.ac.za

Dear [Head of Department/Grade 10 Accounting teacher]

I am currently busy with a research for my M.Ed. at the University of the Free State. I would like to obtain more information regarding the challenges your grade 10 Accounting learners and teachers experience regarding the transition from grade 9 EMS to grade 10 Accounting.

Therefore, I would like to invite you to be part of the study: *“The transition from grade 9 Economic and Management Sciences to grade 10 Accounting: An evaluative study.”*

I would like to arrange an interview with your current grade 10 Accounting teachers as well as your grade 10 Accounting learners to complete a questionnaire regarding the above mentioned study. I would also like to have access to your latest grade 10 Accounting results to be able to compare those results with their final results for EMS in grade 9.

Please read the information below regarding the study and please feel free to ask any questions on aspects that you might find unclear, before you agree to participate in the study.

The details of the study are as follows:

- **Purpose of the study:** To research the challenges regarding the transition from grade 9 EMS to grade 10 Accounting.
- **Voluntarily participation:** Your participation is voluntarily and you will be allowed to withdraw from participating at any moment without having to give a reason. It is also not compulsory to answer all questions and you will not be penalised in any way if you decide to withdraw.
- **What is expected of you:** The researcher will conduct an interview regarding the transition from grade 9 EMS to grade 10 Accounting and learners will be expected to complete a questionnaire to determine any possible challenges. Results regarding the learners' latest grade 10 Accounting assessments as well as their grade 9 EMS results will be obtained.

- **Uncomfortable situations and risks:** By participating in this study some of your time will be dedicated to the study. The interviews won't last longer than one hour and the questionnaires will be done during an Accounting period and will not take more than 20 minutes to complete. I will make an appointment with the participants well in advance at a time convenient for them. I will visit your school. If you are going to feel uncomfortable during the researcher's visit to your school and class you may ask him/her to leave at any stage. The questions for the interviews and questionnaires won't be of a personal nature.
- **Advantages:** This study aims to improve Accounting as a school subject for both the teacher and learner. While answering the interview questions and questionnaires new information might be detected regarding the teaching of Accounting which might lead to improving your teaching experience of the subject. The findings of the study will be published by means of two related academic articles which might influence future curriculum designers to take the findings into account. Closing the gap between grade 9 EMS and grade 10 Accounting might make the subject more popular and result in more Accountants being trained for the future.
- **Statement of confidentiality:** The identity of the participating teachers, learners and schools will be confidential and will be anonymously treated. The data obtained from the study will be safely and securely kept. No personal information will be revealed. The study will be conducted within the framework and policy of the University of the Free State.

If you agree to participate in this study I friendly request that you complete the form on the next page (Attachment E). Please leave the form in an envelope at the office of your school where I will come and collect it personally. You may keep this form for future referencing.

My sincere gratitude for your effort and time. I will share my finding with you as soon as it will be available.

Kind regards,

Marius Coetzee

(Ethical clearance number: UFS-EDU-2015-006)

Appendix B

Researcher:
Marius Coetzee

Study leader:
Prof. LP Louw

10 Alabama Crescent
Pellissier
9322

T: 084 4004 225

T: 082 3784 325

F: 051 4441760

maruscoetzee83@gmail.com

louwlp@ufs.ac.za

Dear [Grade 10 Accounting learner and parent/guardian]

I am currently busy with a research for my M.Ed. at the University of the Free State. I would like to obtain more information regarding the challenges your grade 10 Accounting learners and teachers experience regarding the transition from grade 9 EMS to grade 10 Accounting.

Therefore, I would like to invite you to be part of the study: *“The transition from grade 9 Economic and Management Sciences to grade 10 Accounting: An evaluative study.”*

I would like to arrange an interview with your current grade 10 Accounting teachers as well as your grade 10 Accounting learners to complete a questionnaire regarding the above mentioned study. I would also like to have access to your latest grade 10 Accounting results to be able to compare those results with their final results for EMS in grade 9.

Please read the information below regarding the study and please feel free to ask any questions on aspects that you might find unclear, before you agree to participate in the study.

The details of the study are as follows:

- **Purpose of the study:** To research the challenges regarding the transition from grade 9 EMS to grade 10 Accounting.
- **Voluntarily participation:** Your participation is voluntarily and you will be allowed to withdraw from participating at any moment without having to give a reason. It is also not compulsory to answer all questions and you will not be penalised in any way if you decide to withdraw.
- **What is expected of you:** The researcher will conduct an interview regarding the transition from grade 9 EMS to grade 10 Accounting and learners will be expected to complete a questionnaire to determine any possible challenges. Results regarding the learners' latest grade 10 Accounting assessments as well as their grade 9 EMS results will be obtained.

- **Uncomfortable situations and risks:** By participating in this study some of your time will be dedicated to the study. The interviews won't last longer than one hour and the questionnaires will be done during an Accounting period and will not take more than 20 minutes to complete. I will make an appointment with the participants well in advance at a time convenient for them. I will visit your school. If you are going to feel uncomfortable during the researcher's visit to your school and class you may ask him/her to leave at any stage. The questions for the interviews and questionnaires won't be of a personal nature.
- **Advantages:** This study aims to improve Accounting as a school subject for both the teacher and learner. While answering the interview questions and questionnaires new information might be detected regarding the teaching of Accounting which might lead to improving your teaching experience of the subject. The findings of the study will be published by means of two related academic articles which might influence future curriculum designers to take the findings into account. Closing the gap between grade 9 EMS and grade 10 Accounting might make the subject more popular and result in more Accountants being trained for the future.
- **Statement of confidentiality:** The identity of the participating teachers, learners and schools will be confidential and will be anonymously treated. The data obtained from the study will be safely and securely kept. No personal information will be revealed. The study will be conducted within the framework and policy of the University of the Free State.

If you agree to participate in this study I friendly request that you complete the form on the next page (Attachment E). Please leave the form in an envelope at the office of your school where I will come and collect it personally. You may keep this form for future referencing.

My sincere gratitude for your effort and time. I will share my finding with you as soon as it will be available.

Kind regards,

Marius Coetzee

(Ethical clearance number: UFS-EDU-2015-006)

Appendix C

Researcher:	Study leader:
Marius Coetzee	Prof. LP Louw
10 Alabama Crescent	
Pellissier	
9322	
T: 084 4004 225	T: 082 3784 325
F: 051 4441760	
marisuscoetzee83@gmail.com	louwlp@ufs.ac.za

Permission to conduct research at your school

Dear Headmaster/Headmistress

I am currently busy with a research for my M.Ed. at the University of the Free State. I would like to obtain more information regarding the challenges your grade 10 Accounting learners and teachers experience regarding the transition from grade 9 EMS to grade 10 Accounting.

Therefore, I would like to invite you to be part of the study: *“The transition from grade 9 Economic and Management Sciences to grade 10 Accounting: An evaluative study.”*

I would like to arrange an interview with your current grade 10 Accounting teachers as well as your grade 10 Accounting learners to complete a questionnaire regarding the above mentioned study. I would also like to have access to your latest grade 10 Accounting results to be able to compare those results with their final results for EMS in grade 9.

Please read the information below regarding the study and please feel free to ask any questions on aspects that you might find unclear, before you agree to participate in the study.

The details of the study are as follows:

- **Purpose of the study:** To research the challenges regarding the transition from grade 9 EMS to grade 10 Accounting.
- **Voluntarily participation:** Your participation is voluntarily and you will be allowed to withdraw from participating at any moment without having to give a reason. It is also not compulsory to answer all questions and you will not be penalised in any way if you decide to withdraw.
- **What is expected of you:** The researcher will conduct an interview regarding the transition from grade 9 EMS to grade 10 Accounting and learners will be expected to complete a questionnaire to determine any possible challenges. Results regarding the learners' latest grade 10 Accounting assessments as well as their grade 9 EMS results will be obtained.

- **Uncomfortable situations and risks:** By participating in this study some of your time will be dedicated to the study. The interviews won't last longer than one hour and the questionnaires will be done during an Accounting period and will not take more than 20 minutes to complete. I will make an appointment with the participants well in advance at a time convenient for them. I will visit your school. If you are going to feel uncomfortable during the researcher's visit to your school and class you may ask him/her to leave at any stage. The questions for the interviews and questionnaires won't be of a personal nature.
- **Advantages:** This study aims to improve Accounting as a school subject for both the teacher and learner. While answering the interview questions and questionnaires new information might be detected regarding the teaching of Accounting which might lead to improving your teaching experience of the subject. The findings of the study will be published by means of two related academic articles which might influence future curriculum designers to take the findings into account. Closing the gap between grade 9 EMS and grade 10 Accounting might make the subject more popular and result in more Accountants being trained for the future.
- **Statement of confidentiality:** The identity of the participating teachers, learners and schools will be confidential and will be anonymously treated. The data obtained from the study will be safely and securely kept. No personal information will be revealed. The study will be conducted within the framework and policy of the University of the Free State.

If you agree to participate in this study I friendly request that you complete the form on the next page (Attachment G). Please leave the form in an envelope at the office of your school where I will come and collect it personally. You may keep this form for future referencing.

My sincere gratitude for your effort and time. I will share my finding with you as soon as it will be available.

Kind regards,

Marius Coetzee

(Ethical clearance number: UFS-EDU-2015-006)

Appendix D



22 April 2015

Student

Mr E.M. Coetzee
Teacher: Eunice High School
Bloemfontein
Cell: 084 4004 225
E-mail: mariuscoetzee83@gmail.com

Project Leader

Prof LP Louw
Faculty of Education Sciences
University of the Free State
P.O. Box 339 (25)
Bloemfontein
E-mail: louwlp@ufs.ac.za

ATTENTION:

District Director
Motheo District Office
Free State Department of Education
Private Bag X20512
Bloemfontein
9300

REGARDING: PERMISSION FOR RESEARCH

Dear Director

I am currently busy with a research for my M.Ed. at the University of the Free State. I would like to obtain more information regarding the challenges grade 10 Accounting learners and teachers experience regarding the transition from grade 9 EMS to grade 10 Accounting.

Therefore, I would like your permission to conduct research of the study: *"The transition from grade 9 Economic and Management Sciences to grade 10 Accounting: An evaluative study."*

I would like to arrange an interview with current grade 10 Accounting teachers as well as grade 10 Accounting learners to complete a questionnaire regarding the above mentioned study. I would also like to have access to the latest grade 10 Accounting results to be able to compare those results with their final results for EMS in grade 9.

Please read the information below regarding the study and please feel free to ask any questions on aspects that you might find unclear, before you agree to participate in the study.

The details of the study are as follows:

- **Purpose of the study:** To research the challenges regarding the transition from grade 9 EMS to grade 10 Accounting.

- **Voluntarily participation:** Your participation is voluntarily and you will be allowed to withdraw from participating at any moment without having to give a reason. It is also not compulsory to answer all questions and you will not be penalised in any way if you decide to withdraw.
- **Uncomfortable situations and risks:** By participating in this study some of your time will be dedicated to the study. The interviews won't last longer than one hour and the questionnaires will be done during an Accounting period and will not take more than 20 minutes to complete. I will make an appointment with the participants well in advance at a time convenient for them. I will visit your school. If you are going to feel uncomfortable during the researcher's visit to your school and class you may ask him/her to leave at any stage. The questions for the interviews and questionnaires won't be of a personal nature.
- **Advantages:** This study aims to improve Accounting as a school subject for both the teacher and learner. While answering the interview questions and questionnaires new information might be detected regarding the teaching of Accounting which might lead to improving your teaching experience of the subject. The findings of the study will be published by means of two related academic articles which might influence future curriculum designers to take the findings into account. Closing the gap between grade 9 EMS and grade 10 Accounting might make the subject more popular and result in more Accountants being trained for the future.
- **Statement of confidentiality:** The identity of the participating teachers, learners and schools will be confidential and will be anonymously treated. The data obtained from the study will be safely and securely kept. No personal information will be revealed. The study will be conducted within the framework and policy of the University of the Free State.

If you agree to participate in this study I friendly request that you complete the form on the next page (Attachment H). Please leave the form in an envelope at the office of your school where I will come and collect it personally. You may keep this form for future referencing.

My sincere gratitude for your effort and time. I will share my finding with you as soon as it will be available.

Kind regards,

Marius Coetzee

(Ethical clearance number: UFS-EDU-2015-006)

Appendix E

Permission – research participation

Please complete the following form and send back to mariuscoetzee83@gmail.com or fax to 051 – 4441760.

Title: *“The transition from grade 9 Economic and Management Sciences (GET-phase) to grade 10 Accounting (FET-phase): An evaluative study.”*

Researcher: Marius Coetzee

Initials and surname of participant: _____

Contact number of participant: _____

What time during the day will suit you best to conduct the interview/do the questionnaire?

I have read all the information above and understand what is expected of me. I was also allowed the opportunity to ask questions and feel satisfied regarding the answers provided to me.

Participant

Date

(Ethical clearance number: UFS-EDU-2015-006)

Appendix F

Permission – research participation

Please complete the following form and send back to mariuscoetzee83@gmail.com or fax to 051 – 4441760.

Title: *“The transition from grade 9 Economic and Management Sciences (GET-phase) to grade 10 Accounting (FET-phase): An evaluative study.”*

Researcher: Marius Coetzee

Initials and surname of participant (learner):

Initials and surname of parent/guardian of participant:

Contact number of participant: _____

I have read all the information above and understand what is expected of me. I was also allowed the opportunity to ask questions and feel satisfied regarding the answers provided to me.

Signature of parent/guardian

Date

(Ethical clearance number: UFS-EDU-2015-006)

Appendix G

Permission – from Headmaster/Headmistress

Please complete the following form and send back to mariuscoetzee83@gmail.com or fax to 051 – 4441760.

Title: *“The transition from grade 9 Economic and Management Sciences (GET-phase) to grade 10 Accounting (FET-phase): An evaluative study.”*

Researcher: Marius Coetzee

Initials and surname of Headmaster/Headmistress:

Contact number of Headmaster/Headmistress:

I have read all the information above and understand what is expected of me. I was also allowed the opportunity to ask questions and feel satisfied regarding the answers provided to me. Thus, I give permission for the research to be conducted at my school.

Participant

Date

(Ethical clearance number: UFS-EDU-2015-006)

Appendix H

Permission – from the Director (Free State department of Education, Motheo District)

Please complete the following form and send back to mariuscoetzee83@gmail.com or fax to 051 – 4441760.

Title: *“The transition from grade 9 Economic and Management Sciences (GET-phase) to grade 10 Accounting (FET-phase): An evaluative study.”*

Researcher: Marius Coetzee

Initials and surname of Director (Motheo – district):

Contact number of Director (Motheo-district):

I have read all the information above and understand what is expected of me. I was also allowed the opportunity to ask questions and feel satisfied regarding the answers provided to me. Thus, I give permission for the research to be conducted in the Motheo school district district.

Participant

Date

(Ethical clearance number: UFS-EDU-2015-006)

Appendix I

Interview questions: (concept)

The following open questions will be asked to participant teachers. The conversation will be managed by the researcher to get as much information as possible to ensure that the relevant objectives will be met.

Framework

- Teaching qualifications.
 - Years of experience teaching Accounting and specifically grade 10 Accounting.
 - Teaching methods used and classroom climate?
 - Size of grade 10 Accounting class?
 - Learners' socio-economic background?
 - Do you find that learners have challenges adjusting from grade 9 EMS to grade 10 Accounting?
 - Give reasons for your answer to the previous question.
 - If you are of the opinion that learners encounter challenges in the transition from grade 9 EMS to grade 10 Accounting, what do you think can be done to make the transition easier for learners?
 - Do you think learners have obtained a sufficient Accounting basis in previous grades?
 - If no, do you think that learner's grade 10 Accounting results are affected by this?
 - What is your dropout rate for Accounting learners?
 - What would you change to either the grade 9 EMS curriculum or the grade 10 Accounting curriculum to make the transition easier for the learners?
-

Declaration from language editor

I, Olivia Brice, declare that I conducted the language editing and proofreading of this study (Student: E.M. Coetzee) to the best of my ability.

Olivia Brice

January 2016

Bachelor of Arts: (English and Psychology) NMMU (2003)

Post-Graduate Certificate in Education (PGCE): English teaching (2004)

Copy Editing Certificate: College SA (2014)

Questionnaire for learners

Thank you for participating in my research. The theme of my M.Ed (Curriculum Studies) is: “*The transition from grade 9 Economic and Management Sciences to grade 10 Accounting: An evaluative study.*”



(UFS-EDU-2015-006)

Please answer the following questions **honestly** regarding your experience of grade 10 Accounting. This questionnaire is answered anonymously to insure that you cannot be identified. The questionnaire consists of **19** questions and **7** numbered pages (including the front page).

1. Please confirm that you are currently taking Accounting in grade 10.

YES	
-----	--

NO	
----	--

2. What was your average percentage obtained for EMS in grade 9?

%

3. What was your average percentage obtained for grade 10 Accounting?

%

4. What was the **main focus** of content for EMS in grade 9 at your school:
(MARK ONLY ONE.)

Accounting	
------------	--

Entrepreneurship	
------------------	--

Economics	
-----------	--

Not sure	
----------	--

5. Why did you choose Accounting as a school subject? (MARK ONLY ONE.)

Enjoyed Gr. 8 & 9 EMS	
Parents forced me	
Prefer numeracy subjects	
Teacher told me to	
Want to become an Accountant/Business person	
Did not know what other subjects to take	
Safe option since I am not sure what I want to study	
Other	

If other reasons, please specify:

6. How did you experience the transition from grade 9 EMS to grade 10 Accounting?

(MARK ONLY ONE.)

Accounting is more difficult than EMS	
EMS is more difficult than Accounting	
Other	

If other reasons, please specify:

7. If you experienced challenges regarding the above mentioned transition, please give the main reason why you found it challenging. (MARK ONLY ONE.)

Accounting background from grade 8 and 9 were not sufficient	
Volume of Accounting more than grade 9 EMS	
Accounting more difficult than EMS	
Grade 10 Accounting teacher does not explain the work clearly	
Other	

If other reasons, please specify:

8. What advice would you give your grade **9 EMS teacher** to make the transition easier to Gr. 10 Accounting? (MARK ONLY ONE.)

Do more Accounting as part of EMS in grade 9	
Explain the Accounting better in grade 9	
Focus only on Accounting in grade 9 and not the other topics (Economy and Entrepreneurship)	
Other	

If other reasons, please specify:

9. What advice would you give your **grade 10 Accounting teacher** to make the transition from grade 9 EMS to grade 10 Accounting easier? (MARK ONLY ONE.)

Spend more time doing revision from grade 8 and 9	
Do less work volume wise	
Explain the work better	
Give free extra classes	
Work at a slower pace	
Other	

If other reasons, please specify:

10. Are you **considering** dropping Accounting as a school subject in the future?

YES	
-----	--

NO	
----	--

11. If you answered yes to question 9, what might be your main reason?

(MARK ONLY ONE.)

Grade 10 Accounting is too difficult/challenging	
My marks is too low for Accounting	
I don't like my teacher	
Other	

If other reasons, please specify:

12. Which aspect of grade 10 Accounting do you enjoy most? (MARK ONLY ONE.)

The challenge it provides	
I like numeracy subjects	
Other	

If other reasons, please specify:

13. Which aspect of grade 10 Accounting do you find the most challenging?

(MARK ONLY ONE.)

The volume of the work	
Degree of difficulty	
I don't get along with the teacher	
Other	

If other reasons, please specify:

14. Would you consider pursuing a career in Accounting after school?

YES	
-----	--

NO	
----	--

15. Do you feel that your grade 10 teacher is explaining the grade 10 Accounting clearly?

YES	
-----	--

NO	
----	--

16. Are you taking extra Accounting lessons after school?

YES	
-----	--

NO	
----	--

17. If you answered “no” at number 16, why don’t you find it necessary to take extra Accounting lessons?

18. If you answered “yes” at number 16, why do you find it necessary to take extra Accounting lessons?

19. If you answered “yes” at number 16, what benefit/s do you get from taking extra Accounting lessons?

Thank you for your participation!

Appendix L

Appendix M

Appendix N