A Strategy to Enhance Management for Sustainable Curriculum Practices in Grade 11 Accounting

By

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Thesis submitted in fulfilment of the requirements for the Degree of Doctor of Philosophy in Education management and leadership

in the

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Faculty of Education

UNIVERSITY OF THE FREE STATE

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Declaration

I, **Lineo Mphatsoane**, declare that the thesis, A STUDY TO IDENTIFY A STRATEGY TO ENHANCE MANAGEMENT FOR SUSTAINABLE CURRICULUM PRACTICES IN GRADE 11 ACCOUNTING LEVEL, submitted for the qualification of Doctor of Philosophy at the University of the Free State is my own independent work.

All the references that I have used have been indicated and acknowledged by means of complete references.

I further declare that I have not previously submitted this work to another university or faculty for the purpose of obtaining a qualification.

SIGNED: L. Mphatsoane DATE: November 2023

Ethics Statement

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07-Nov-2022

Dear Miss Lineo Mphatsoane

Application Approved

Research Project Title:
A strategy to enhance management for sustainable curriculum practice in Grade 11 Accounting

Ethical Clearance number:
UFS-HSD2022/1644/22

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

Yours sincerely

Dr Adri Du Plessis
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A Study to Identify a Strategy to Enhance Management for Sustainable Curriculum Practices in Grade 11 Accounting level

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Abstract

This study aimed to identify a strategy to enhance the management of sustainable curriculum practices in Grade 11 Accounting. This strategy contributes to the body of knowledge by addressing existing gaps in accounting curriculum practices and improving learner performance. The objectives were to determine the nature and scope of management for sustainable curriculum practices in accounting classrooms, to establish the perceptions of accounting curriculum managers in Lesotho secondary schools regarding these practices, and to propose a strategy to enhance the management of sustainable curriculum practices. Findings revealed several challenges within accounting education in Lesotho, including a lack of qualified teachers, inadequate teaching and learning resources, and insufficient pedagogical content knowledge. These challenges have contributed to poor learner outcomes, particularly in Grade 11. The study showed that most accounting teachers are not fully qualified and prepared, which impacts the effectiveness of teaching, learning, and assessment practices.

Furthermore, the current curriculum lacks alignment with modern technological advancements and pedagogical approaches that would support 21st-century learning needs. The study was guided by the Critical Curriculum Management Theory (CCMT) and Critical Accounting Research (CAR) frameworks, both promoting ongoing reflection and transformational action to improve curriculum practices. One of the core findings highlighted the need for proper pedagogical training and the utilisation of technology in accounting education to better prepare learners for future academic and professional endeavours.

Moreover, the study found that principals, heads of departments, and teachers worked collaboratively to maintain and enhance curriculum practices despite limited resources. This collaboration formed a "collective pedagogy" that addressed key challenges but required external support for long-term sustainability. A qualitative research design within the interpretive paradigm was employed using semi-structured interviews, lesson observations, and document analysis to gather data. Thematic analysis of the data identified themes such as inadequate professional development, a lack of curriculum alignment with 4IR skills, and the need for more substantial managerial support. The strategy or model proposed in this study emphasises professional development, resource provision, and managerial collaboration as critical components for enhancing sustainable curriculum practices in accounting classrooms. Ultimately, the findings underscore the necessity of reforming accounting curriculum practices to foster improved learner performance and ensure that accounting education in Lesotho remains relevant and effective.

Keywords: Strategy, sustainable curriculum practices, accounting education, professional development, managerial collaboration.

Dedication

This thesis is dedicated to Matsepo Mphatsoane (my late mother)

Mohau Mphatsoane (my father)

Mpho and Ntsali Sesoane (my angels)

Leketa Sesoane (my husband)

and

The family at large

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To my co-supervisor, Dr Pearl Larey, thank you so much for your trust and support. Completing this study could not have been possible without your unending support, dedication, direction and encouragement throughout the study.

I thank my family, my husband, Leketa Sesoane, and two daughters, Mpho and Ntsali Sesoane, who made this journey bearable. Your undying love, understanding and support did not go unnoticed.

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Finally, I give special thanks to my friends and family, who encouraged me throughout my study. I will always appreciate everything they did for me. Your efforts can never be measured. Thank you a million times.

Research Outputs

From this PhD research, I published **TWO** papers in accredited journals.

List of Acronyms

CAPS	Curriculum and Assessment Policy Statement
CAR	Critical Accounting Research
CCMT	Critical Curriculum Management Theory
CCT	Critical Curriculum Theory
CE	Creativity Entrepreneurship
CIS	Cambridge International School
CME	Critical Management Education
CMS	Curriculum Management System
CMT	Critical Management Theory
CPA	Critical Perspectives in Accounting
CT	Critical Theory
DoE	Department of Education
GoL	Government of Lesotho
HoD	Head of Department
IAS	International Accounting Standards
ICT	Information & Communication Technology
MBS	Manchester Business School
MoET	Ministry of Education and Training
NCDC	National Curriculum Development Center
PCK	Pedagogical Content Knowledge
SBM	School-Based Management
SDGs	Sustainable Development Goals

SEA	Social and Environmental Accounting
TSD	Teaching Service Department
VAT	Value Added Tax
WHO	World Health Organization

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CHAPTER ONE
INTRODUCTION AND BACKGROUND TO THE STUDY

1.1 INTRODUCTION

Scholars are concerned about the current trends relating to curriculum management (Umar, 2024:10; Siddi, 2022:13384; Nouraey, Al-Badi, Riasati & Maata, 2020:4048). Management of systems, processes and personnel to achieve learning and teaching are referred to as curriculum management practices. Leadership and curriculum management are linked and essential to the processes involved in implementing curriculum in schools; therefore, they cannot be separated (García-Peñalvo, 2021:2023). The reality that accounting curriculum practices seem to be a challenge for most managers is supported by Mantekana and du Plessis's (2021:2) stipulation that some of the encounters frequently noted include teachers' approaches to instructional preparation, reduced instructional delivery, inappropriate selection of instructional resources and poor instructional assessment. In a study by Van Niekerk and Delport (2022:2), it is revealed that teachers encounter three types of challenges: the nature of accounting subject matter, the context in which the teachers teach, and the training of teachers. Van Niekerk and Delport (2022:2) warned that if these challenges remain unchanged, they may result in the tricky management of sustainable curriculum practice in accounting. The structure of managing curriculum has implications for teachers and management that can affect teacher performance outcomes and ultimately affect school effectiveness (Amon & Bustami, 2021:2). Curriculum managers also guarantee that teaching and learning in schools are carried out by providing the required assistance for accounting educators, as well as by constant monitoring of the support strategies offered for accounting educators in schools. This is confirmed by Bros and Schechter (2022:5) when they aver that managers' significant participation in accounting curriculum in instructional leadership produces the type of atmosphere required for school reform and successful implementation of improvement plans. Curriculum management and school-based teaching and learning processes are curriculum and learning arrangements that include planning, organizing, implementing and evaluating based on the principles of

School-Based Management (SBM) implementation (Helda & Syahrani, 2022:258). Curriculum management affects school productivity and is thus critical for the successful management of any school. If these trends continue unattended, it may result in learner-poor attainment increasing dropout rates. For this reason, this study analysed a strategy to enhance the management of sustainable curriculum practice in Grade 11 Accounting.

A strategy is defined as a structure that motivates people to pursue progress (Baylis, Wirtz & Johnson, 2022:57). Shaturaev (2022:3) defines management as the organisation and administration of responsibilities to attain a goal. Such supervision undertakings include setting the organization’s policy and directing the efforts of staff to achieve these objects through the application of accessible resources (Shaturaev, 2022:3). For the purpose of this study, management of curriculum practices includes the principal as the strategic decision manager, head of department as the tactical decision manager, and accounting teacher as the operational manager (Seje, Ombati & Maithya, 2021:184).

Sani and Jamil (2022:165) argue that curriculum practice is teaching and learning that strive to comprehend each learner’s distinct understanding, desires and capabilities. Sustainable accounting learning environments are the type of learning settings and prospects where learning of accounting is achieved when effective instruction strategies are learner-centred, encourage self-regulated learning and are well-matched with the conventions of the democratic components of the country, for example, equity, social justice, peace, freedom and hope. Such learning atmospheres for Grade 11 Accounting happen when teachers, parents and all stakeholders go the extra mile to encourage collective and accommodating methodologies that are problem-based learning approaches, to mention a few (Qhosola & Mahlomaholo, 2022:54). Accounting is often seen as a dry, analytical discipline with very accurate responses that are either right or wrong. Nonetheless, nothing could be further from the fact (Hsiao, de Villiers, Horner & Oosthuizen, 2022:2). Plescaci (2022:5) argues that accounting is an activity that conventionally involves identifying, collecting, describing, recording, processing and communicating information about the economic events of an entity, in financial terms, to groups and individuals, who have a need or right to the information. Below is a brief background with a particular concentration on four areas: international, others from the African continent, one African region and the local area where the study occurred.

Continents like Europe have been restructuring their education systems to respond to the economic and social demands of the 21st century by incorporating or highlighting accounting and the education objectives among the curricular reforms (Berson, Luo & Yang 2022:182). The knowledge base of teaching accounting is considered an organized combination of data, skills, understanding, technology, principles and nature, as well as a means for signifying and communicating such knowledge to the learners (Váryová & Košovská 2021:82). Therefore, in order to manage accounting teachers' capacity in equipping learners with relevant skills, it is essential to find out their pedagogical content knowledge (Abedi, Prestridge & Geelan 2022:368).

African studies on the management of accounting curriculum practices include those in Nigeria by Ossai (2021:4), who indicated that teacher education in Nigeria has not been smooth, and this substantiates the differences between the anticipated objectives and the programme's output. Managing accounting teacher education in Nigeria is confronted with challenges, such as the lack of congruity between the teacher education curriculum and the new-age teaching and learning environment. The new age is regarded as constructivist learning, learner-centred teachings, and technology integration into pedagogical processes. The teacher education curriculum has not been revised in line with the new global age (Jay, 2022:5). In reality, a gap exists between the curriculum taught to teacher trainees and the actual teaching experience and the atmosphere they are exposed to in the schools. In South Africa, a study conducted by Molise (2020:447) explored the content knowledge of accounting teachers. From the study, it can be reported that the curriculum practice of accounting remains a challenge for teachers, mainly due to their lack of content knowledge (Pereira & Sithole, 2020:21) and lack of adequate skills for sustainable pedagogical practices in accounting (Al-Hazaima, Low & Sharma, 2021:372).

Diagnostic reports in South Africa on management of accounting curriculum practices, amid other issues that added to a decline in learners' performance in accounting, are the inadequacies in instruction strategies and methodologies applied by teachers, which in various schools resulted in a deficiency in understanding particular accounting content (Nwosu & Matashu, 2022:21).

There has been a significant concern in Lesotho about the quality of education, particularly about the management of sustainable curriculum practice in accounting, which is irrelevant to the actual life and the country's requirements. Rieu, Leuders, and Loibl (2022:5) argued that Pedagogical Content Knowledge (PCK) refers to the information that teachers need to represent and reformulate in the subject-matter content in order to streamline learning or to make it more comprehensive to the learners. The subject matter of accounting in Lesotho schools is drawn from applied and actual economic actions of industries. Nonetheless, when presented in classes, the subject matter seems remote and unrelated to daily life. Handayani (2022:2) supports this view that micro-teaching practice is meant to put into practice all that is learned from the curriculum studies courses, particularly the designated Accounting course for a high school teacher. Despite efforts to discover techniques for teaching the subject in a manner that relates to the daily financial events of students, the micro-teaching lessons were found to be abstract. The challenge of pedagogical content knowledge is confirmed by Rönn (2022:3), who states that when learners were assigned tasks in the classroom, they sometimes copied them from previous work. Whenever teachers assign them some homework, they refer to work done in prior lessons. Even from the remarks of the learners, one could tell that they felt misplaced in accounting.

Knoll, Eisl and Lehner (2022:78) explained that some of the observable gaps in knowledge of accounting/related expertise, coupled with a lack of presentation, communication, problem-solving and managerial competence, are often referred to as a lack of employable skills and competencies in an accounting practitioner. Another challenge that hampers the management of teachers in their engagement with curriculum practices in accounting classes is inadequate pedagogic practices. From my interaction with accounting teachers as a teacher and a marker, I have realised that the role of textbooks in the teaching and learning of accounting appears to be significant, as teachers relied on textbooks for their teaching and learning, and most of the time, the teacher-centred methods were adopted. Motebang (2018:18) elaborated on this by stating a comment by an accounting inspector during a workshop held for accounting teachers in the country to clarify the role of textbooks. The inspector was a subject specialist in accounting with extensive experience teaching accounting. The inspector remarked that teachers of accounting depend on the textbook method. It can be deduced from the remark that the textbook method dominates accounting teachers' pedagogical practices. Although the comment raised heated debates among teachers, some remarks indicated that the statement reflected teachers' practices. These show that accounting teachers are unprepared and unqualified (Sorrells & Madrid, 2022:14).

1.2 THE RESEARCHER AND HER CONNECTION TO THE RESEARCH PROBLEM

I became interested in accounting as a subject in 2009 when I was employed as a commercial subjects teacher in one of the church schools in Lesotho. My love for teaching secondary school students meant that I enjoyed my career choice and was also employed by the Lesotho Examination Council as a marker. I was later promoted to Head of the Department, responsible for Accounting, Business Studies, and Economics teaching and learning, and I continued teaching the subjects to all grades (Grade 8 to Grade 12). Later, I became a committee member of the district commercial subjects' association, which was mandated to carry out the functions such as developing the curriculum, sensitising and monitoring teachers on new or revised curriculum and all the matters relating to the teaching and learning of the revised curriculum. Another responsibility was to evaluate and recommend suitable accounting textbooks and to advise the Lesotho Government on issues relating to teaching and learning.

During my interaction with different phases and grades, I realised that accounting teachers face challenges related to lack of pedagogical content knowledge, pedagogic practices and utilisation of technology, and unqualified and underprepared teachers. My study emanated from the challenges mentioned above facing accounting curriculum practices. All these challenges hinder engagement with teaching and learning in Grade 11 accounting classes, which results in inadequate performance by accounting learners. This reason motivated me to pursue this study.

1.3 RESEARCH PROBLEM

Emanating from the discussion on the background, it is evident that in many countries, how accounting curriculum practices are managed in the classroom leads to pedagogical content knowledge and pedagogic practices, including utilization of technology, still being a challenge. Another challenge of managing sustainable curriculum practices in accounting is that some teachers in the identified region are unqualified and unprepared. Nwosu and Matashu (2022:24) stipulated that how accounting is taught in the classroom leads to challenges in pedagogical content knowledge. More teacher-centred methods are widely used, where memorisation, focusing on the examination, is common, and a textbook is still the primary source. Content is primarily abstract, which results in learners struggling to relate it to their lives meaningfully. The manner of teaching accounting contradicts the key documents that are constitutionally derived, resulting in unsustainable learning environments.

Studies conducted in Lesotho on issues relating to accounting syllabus, curriculum change and teacher educators' role exist (Masopha, Tlali, Khalanyane & Sebatana, 2021; Nketekete, 2021). However, there has been little research on enhancing sustainable accounting curriculum practices in the country's secondary schools. It is because of similar reasons that the need for a sustainable curriculum practice in accounting is highlighted in this study.

1.4 RESEARCH QUESTION

1.4.1 Primary research question

In conducting the study, the following question was used as the main question for the study:

How do school heads enhance the management for sustainable curriculum practice in Grade 11 Accounting?

1.4.2 Secondary research questions

1. What is the nature and scope of management for sustainable curriculum practices in accounting classes?
2. How do accounting curriculum managers perceive the practice for sustainable accounting curriculum practices in Lesotho's secondary schools?
3. What strategy could be proposed as a remedy to enhance the management of sustainable curriculum practices in accounting classes in Lesotho?

1.5 RESEARCH OBJECTIVES

1.5.1 Research Aim

The study aimed to assess how the management of sustainable curriculum practice in Grade 11 Accounting can be enhanced.

1.5.2 Research Objectives

1. To determine the nature and scope of management for sustainable curriculum practices in accounting classes.
2. To establish the perceptions of accounting curriculum managers in Lesotho secondary schools regarding curriculum practices in accounting classrooms.
3. To propose a strategy as a remedy to enhance the management for sustainable curriculum practices in accounting classes in Lesotho.

1.6 LITERATURE REVIEW AND THEORETICAL FRAMEWORK

The theoretical frameworks underpinning this study were the Critical Accounting Research (CAR) approach and the Critical Curriculum Management Theory (CCMT) approach. Combining both theories helped to achieve the study's aim and objectives. Smyth, Uddin and Lee (2022:1) stipulate that in CAR, the researcher works collectively with other participants in proving the necessity for designing a strategy to enhance the management of sustainable curriculum practice for the Grade 11 Accounting classroom to eliminate a one-sided view of determining the necessity to design a strategy. Critical accounting research theory within the accounting discipline goes beyond conventional financial reporting and analysis. It aims to challenge and refute accepted accounting practices, norms and beliefs. CAR consists of critically evaluating and deciding what matters from a perception that takes account of and acknowledges accounting managers and teachers responsible for sustainable curriculum practices as sensible and meaning-making beings, as the foundation for seeking to investigate and understand accounting, ultimately developing a strategy (Maran, Bigoni & Morrison, 2022:2). The perpetuation of social inequities by educational systems is acknowledged by critical curriculum management theory. Shabalala, Hebe and Mnguni (2023:29) added by saying CCMT argues that the curriculum may be created and executed in ways that maintain unequal power relations and serve to support current social structures. For instance, secondary accounting curriculum procedures may unintentionally marginalize some social or economic groups while favouring others. One of the assumptions of CCMT is that curriculum management knowledge is constructed from multiple realities; this applies to the study as principals, HoDs, and accounting teachers form part of the multiple realities managing the accounting curriculum (Myende, Blose & Adebiyi, 2021:2). CCMT, as described by Zulfiqar and Prasad (2021:156), is centrally connected to the proposed content of teaching and learning; however, it must also concern itself with closely related issues, such as the unexpected consequences of teaching a curriculum, the problem of establishing whether one is accomplishing one's objective, and the methodologies appropriate for conveying it. This view is supported by Marcuse (2020:58), who stated that contrary to idealist or realist educationalists, critical curriculum management theorists do not view concerns about educational goals, curriculum development, and power and control in the classroom as metaphysically abstract problems. To them, every educational endeavour attempts to acquire influence over competing organizations. Accounting curriculum managers force their knowledge, education, curriculum, and teaching methods on opposing groups. The school curriculum and topics are, in reality, written papers that legitimise the ruling authorities' power. The theory of CCMT encourages constant evaluation and curriculum modification. It recognises that curriculum should change to meet shifting societal requirements and challenges rather than being static. CCMT can be applied in everyday life and can be used by managers in schools to encourage teachers to become innovative and creative and to enhance sustainable accounting curriculum practices, as this may improve teaching and learning in Grade 11 Accounting classes (Al-Hazaima, Low & Sharma 2021:372).

1.7 RESEARCH DESIGN, METHODOLOGY AND METHODS

The nature of the research aim necessitated for qualitative research design methodology because qualitative research in accounting curriculum supports researchers to network with participants in their natural settings (de Villiers, La Torre & Botes, 2022:2). A research methodology that is transformative/interpretive and qualitative in nature, emphasises that knowledge cannot be constructed from a single reality. Since the aim of this study was embedded in a transformative paradigm, it was necessary to collect knowledge from multiple realities (Ivey, 2022:1). Adil, Nagu, Rustam and Winarsih (2022:1) stipulated that this is fundamentally due to the reality that knowledge obtained offers a chance for knowledge to be a social construct. In addition, the multiple realities permit the significance of evolving issues. Therefore, the interpretivist paradigm does not view knowledge as objective, and this qualitative case study design was used to generate data that reveals the participants' model and strategy. For example, in an article by Sahdev, Trivedi, and Sharma (2022:164), a case study is explained as a research methodology that produces a thorough, multifaceted knowledge of a complicated problem in its actual setting. It is a well-known research strategy widely applied in various fields, especially the social sciences. In this study, a case study design was employed, and it was a multiple case study, as the study focused on accounting curriculum practices in three schools.

1.8 DATA GENERATION METHODS

Considering that a qualitative methodology was used in this study, it was wise to use qualitative data collection methods. Gunawan, Nababan, Syukri and Burdah (2022:112) argue that qualitative research is interpretive, inductive and uses multiple methods. Consequently, this study utilised observations, document analysis and semi-structured interviews as data collection methods. As Menon, Suresh and Raghu Raman (2022:4) discuss, interpretive methodologies centre on creating meaning and offering descriptive explanations of the practices of the participants. Edelen and Skukauskaitė (2022:22) also add that there seems to be a consensus that qualitative research relies heavily on multiple realities and different types of information that participants provide. In this regard, school principals, Heads of Departments (HoDs) and accounting teachers from three different schools in Lesotho participated in this study. These multiple realities impacted to make meaning of the activities and responses of the participants. The interpretive methodology allows the researcher to concentrate on understanding and interpreting teachers' feelings and reasons governing their actions.

1.9 RESEARCH PARTICIPANTS

Research participants are usually referred to as human subjects or study subjects. These are people who participate in the inquiry and are people to whom the researcher has access to observe and interview (Lareau, 2021:3). In order to determine the population size in this study; the researcher first determines the problem. In this study, the problem was seated in managing sustainable curriculum accounting classes in Lesotho high schools. The nature of the problem was, therefore, located within the Ministry of Education and Training (MoET) in Lesotho, making three principals, three heads of departments, and three accounting teachers in Lesotho high schools the population (N) for the study. The study used convenient sampling to identify three participating schools, and these schools were characterised by their sample being able to provide rich data as they taught accounting, were convenient to the researcher in terms of distance and financial capability, and were identified to be possible sources of qualitative data by the experts and authorities. According to the literature, the above-mentioned is regarded as a theoretical population.

In relation to qualitative research, Hansen, Houle, Pavlicev and Pélabon (2023:6) described the term "*theoretical population*" as a conceptual or hypothetical group of individuals or cases the researcher is very interested in studying. Conversely, the target population refers to individuals or cases in the real world. *The theoretical population* is a non-concrete or abstract construct representing a broader set of individuals or cases with identified characteristics, experiences, or qualities. The participants were chosen regardless of gender, race, age and cultural background.

1.10 DATA ANALYSIS

Morris and van Smeden (2022:261) suggested that researchers should look back at the objectives they were trying to accomplish before analysing results. The main aim of this study was to design a strategy to enhance the management of sustainable curriculum practices in Grade 11 Accounting. The analysis clarified the principals' management of accounting teachers' curriculum practices. In order to achieve the aim of this study, the information collected from observations and interviews was reduced in a way that facilitated interpretations of the findings. In this study, the researcher took notes of the participants' signs, words and actions. Full notes were written and typed soon after the observations and interviews to preserve information, and the coding system was utilised to analyse the data. Coding is when the researcher locates meaningful parts using different symbols or descriptive words determined by the researcher (Day, 2022:12). The next step is to compare the findings of the observations, interviews and document analysis with the literature review findings. This enabled the researcher to link research findings to the research's main aim and objectives and to identify gaps in the body of knowledge concerning the management of sustainable curriculum practices in Grade 11 Accounting classes.

1.11 SIGNIFICANCE OF THE STUDY

Information obtained from this study is crucial to the MoET in Lesotho, teachers, and learners because it will provide knowledge to enhance the management of accounting curriculum practices. The study supported the paradigm that emphasises developing skills and critical thinking. Policymakers will be equipped with information on a suggested strategy, which may enhance accounting curriculum practices. The study will help me improve my teaching practice and successfully implement the strategy in my curriculum practices. The findings informed curriculum designers on strengthening areas that would contribute to teaching accounting, necessary interventions, and content evaluation. Proper implementation of the strategy will be a step in the right direction towards achieving education for sustainable development, as aspired by the United Nations and all countries of the world.

1.12 ETHICAL CONSIDERATIONS

Obtaining permission: In this study, the researcher first obtained clearance and permission from the University of the Free State Ethics Committee. Following that, the MoET in Lesotho allowed the researcher to conduct empirical research in high schools in Lesotho. Permission was further obtained from principals of the selected schools, who formed part of the study.

The procedure followed above ensured that the researcher conforms to a code of principles, rules of conduct, and the standard of conduct (Hume & Baumgardner-Zuzik, 2022:221). It is for this reason that I, as a researcher, observed the following ethical principles in this study:

- Privacy/anonymity/confidentiality;
- Informed consent; and
- Voluntary participation.

As argued by Hume and Baumgardner-Zuzik (2022:221), these principles discourage the halt of ethical procedures, which may harm the participants. Similarly, Kipkemboi and Naanyu (2022:11) aver that research should be directed in a way that does not bring or expose participants to either physical or emotional harm. Kipkemboi and Naanyu (2022:11) warn that participants can be harmed in a physical and/or emotional manner. Guided by the foregoing in this study, my responsibility as the researcher was to protect participants from harm, which will be done through the abovementioned procedure.

1.13 ORGANISATION OF THE STUDY

- **Chapter 1** focussed on the introduction, background, problem statement, research question, aim and objectives of the study.
- **Chapter 2** discusses the theoretical framework that is in line with the study.
- **Chapter 3** examines and critiques the literature review.
- **Chapter 4** discusses the research design and methodologies used in the study.
- **Chapter 5** focuses on the data analysis and the presentation and interpretation of the results towards designing a strategy for managing sustainable curriculum practice in Grade 11 Accounting.
- **Chapter 6** presents the conclusions, summary of findings, conclusions, and recommendations for future research.
- **Chapter 7** presents a model/strategy to enhance management for sustainable curriculum practice in Grade 11 Accounting, which this chapter discusses.

1.14 SUMMARY OF CHAPTER ONE

This chapter discussed the introduction and background of the study. The research problem and the research questions were explained. The chapter further discussed the research aim and objectives, followed by the literature review. Research design, data generation, research participants and data analysis also formed part of the discussion. The chapter continued by showing the value of the research, ethical considerations and finally, the organisation of the study was presented. Chapter Two discusses the theoretical framework in line with the study.

CHAPTER TWO
THEORETICAL FRAMEWORK GUIDING THE STUDY

2.1 INTRODUCTION

The previous chapter introduced the background of this study highlighted and clarified the problem statement, theoretical framework and methodology employed. The demarcation explained the crucial point of the study, with limitations explained and ideas on how they could be minimised. Selected definitions were given to provide a clear understanding of the conceptual terms used in the study. An outline of the chapters was given to indicate the structure of the thesis. The study aimed to formulate a strategy to enhance the management of sustainable curriculum practices in Grade 11 Accounting. In order to achieve the aim of the study, Chapter Two presents a range of relevant literature related to the theoretical framework adopted in this study. The research project is shaped by a literature review that should consider gaps, omissions, or unsolved issues discovered in prior studies on a particular topic (Nansubuga & Kowalkowski, 2021:2).

The literature review includes extensive discussions of matters deemed crucial, beginning with a theoretical or conceptual framework that informs this study. Critical curriculum management theory and critical accounting research are reviewed as they were found applicable to this study. Critical curriculum management theory and critical accounting research address social justice, ethics, power dynamics, and multidisciplinary views. Teachers, curriculum designers, and accounting researchers are working to develop equitable, socially conscious, and sustainable educational and accounting systems by incorporating these emphases into their approaches. To clearly explain how and why the frameworks are utilized, significant discussion exists in the literature. Literature was firstly reviewed on the critical curriculum management theory, which is derived from two theories: critical management theory and critical curriculum theory, focusing on the two theories' historical origin, evolution, objectives, and assumptions, as guided by the objectives of this study. The reasons why critical curriculum management theory was used in this study are also explained. Secondly, I also reviewed literature related to critical accounting research, focusing on the historical origin of the framework, its objectives, different formats of CAR, ontology, epistemology of CAR and finally, reasons why the framework applied to my study. Thirdly, the operational concepts that pillar the study were defined. Such concepts include strategy, management, sustainability, curriculum practice and accounting.

The figure below shows the two theoretical frameworks guiding the study: critical management theory and critical accounting research.

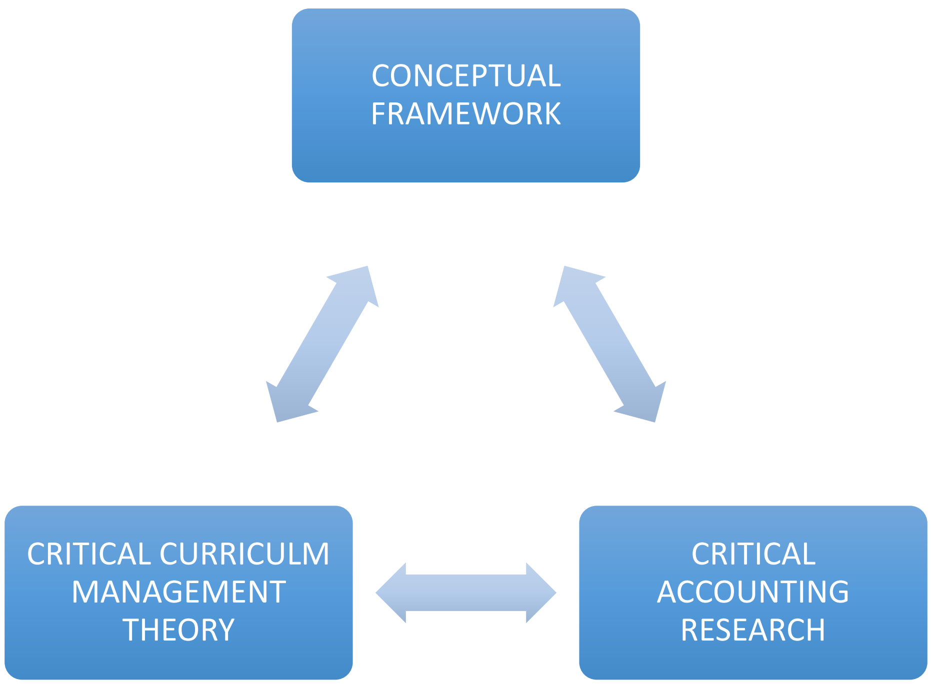

Figure 2.1: Theoretical frameworks underpinning the study

2.2 THEORETICAL FRAMEWORK

Theoretical Framework refers to a set of interconnected concepts, definitions, and propositions that provide a foundation for understanding a phenomenon or guiding a research study (Mensah, Agyemang, Acquah, Babah & Dontoh, 2020:53). It helps a researcher to make sense of the data that you generate and to interpret your findings. A theoretical framework can draw from existing theories, models, or conceptual frames in a particular field or can be developed by the researcher based on their own observations and understanding of the research topic. I used Critical Curriculum Management Theory

(CCTM) and Critical Curriculum Theory (CCT) for this study. Brönnimann (2022:10) stipulates that the framework is a crucial structure that aims to identify and present data logically, with the significant elements related to the phenomenon under inquiry. The following section discusses the CCMT Framework.

2.2.1 Critical Curriculum Management Theory (CCMT)

Critical Curriculum Management (CCMT) is defined by Gul and Khilji (2021:505) as a series of deliberate actions to guarantee the success of curriculum development in a particular school. The management of sustainable curriculum practices in accounting occurs within the broader context of managing schools. Therefore, it becomes imperative to formulate a conceptual framework within which discussions of how to develop a strategy for managing the curriculum practices can take place. This study used critical management theory and critical curriculum theory to formulate a framework called Critical Curriculum Management Theory (CCMT).

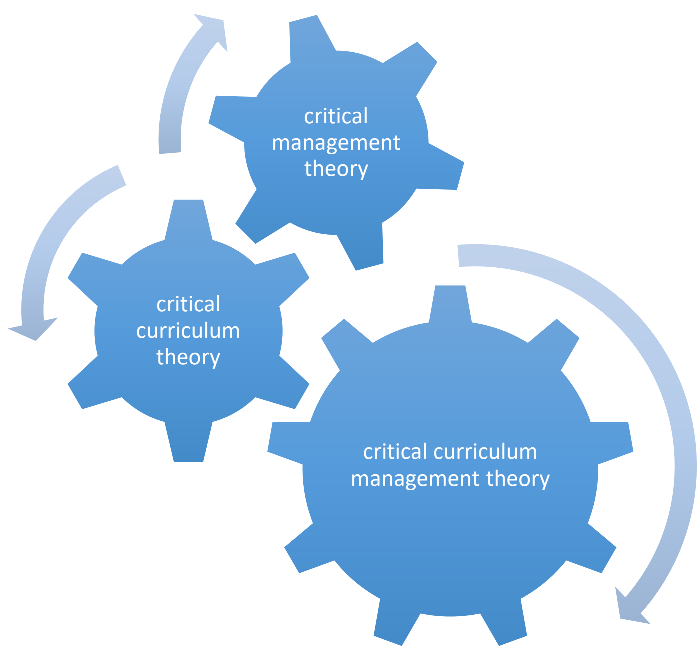

Figure 2.2: Critical Curriculum Management Theory (Researcher's own model)

2.2.1.1 Critical Management Theory (CMT)

Critical Management Theory (CMT) provides a lens through which to analyse management practices, particularly by challenging traditional, hierarchical approaches to decision-making and power dynamics (Hornung & Höge, 2024:1). This is relevant in the context of enhancing sustainable curriculum practices in Grade 11 Accounting, where the focus extends beyond mere technical efficiency to examining the socio-political underpinnings of curriculum management. Integrating CMT into educational management allows a critical reflection on how curriculum development and implementation can foster equitable, inclusive, and sustainable educational practices.

As stated by Filatotchev, Ireland and Stah (2022:1036), CMT critiques traditional management practices by questioning the assumption that decisions and strategies should be driven solely by market forces, emphasizing the need to involve a broader range of stakeholders in the decision-making process. Traditionally, school management, like corporate governance, has been characterized by a top-down approach where a select few dictate the vision and course of action. However, CMT challenges this model, advocating for a more inclusive approach in which teachers, students, and other stakeholders participate actively in shaping curriculum strategies (Ari, Altinay, Altinay, Dagli & Ari 2022:2). This is highly applicable to the management of sustainable curriculum practices. Instead of viewing curriculum management solely as a technical challenge, CMT suggests that it is a socio-political process where power relations, teacher autonomy, and student participation should be critically examined (Geiger & Schmid, 2024:8). CMT's emphasis on dismantling power imbalances directly informs strategies aimed at enhancing curriculum management, by promoting collaboration, reflection, and inclusive decision-making.

CMT's critical reflection on capitalist-driven education systems, where the curriculum is often designed to serve market needs, can help deconstruct current practices in accounting education. The notion of "denaturalizing" the market-driven approach offers a pathway to reevaluating the content and methods of accounting curriculum delivery (Aldredge, Rogers & Smith, 2021:83). By doing so, teachers can focus on fostering critical thinking and ethical considerations among students, aligning the curriculum with broader societal goals rather than just economic ones.

Moreover, CMT's emphasis on socio-political phenomena in management connects directly to the study's objective of enhancing sustainable curriculum practices. As stipulated by Eliyahu (2021:2), sustainable practices, in this sense, are not just about environmental or long-term viability; they are also about creating learning environments that are socially equitable and empowering. By involving teachers and students in the development of the accounting curriculum, management practices become more reflective of the community's needs and challenges, making the curriculum both sustainable and relevant.

2.2.1.2 Origin of Critical Management Theory

A German philosopher, Max Horkheimer, was born in Stuttgart, Germany, on February 14, 1895, and passed away in Nürnberg, Germany, on July 7, 1973. In his article, Yildirir (2019:4) states that while serving as director of the Institute for Social Research (1950:58; 1930:41), he invented the interdisciplinary field of critical theory by fusing Marxist political philosophy with social and cultural analysis based on empirical research. Horkheimer referred to the institute's early program as "interdisciplinary materialism," implying that it aimed to combine the social sciences—particularly economics, history, sociology, social psychology, and psychoanalysis—with a Marxist-oriented philosophy of history. The developed "critical theory" would clarify the numerous social controls that state-managed capitalism tends to employ to diffuse class struggles and incorporate the working classes into the prevailing economic system. Management studies had become a recognized discipline by the late 1980s. CMT, a discipline that serves as a hermeneutic critique of conventional management studies, took shape around that time. To position itself as a "critical" study, it appropriated concepts from "critical theory". This point was reiterated more recently by CMT theorist Robert Cluley in "Critical Theory" (2011:93), who writes that "critical theory, in the context of CMT, is most closely associated with the work of a particular group of German scholars belonging to the Institute of Social Research at the University of Frankfurt". This drew on ideas originating from radical adult education

(Giroux, 1981:3; Freire, 1970:476) and group dynamics (Mezirow, 2000:1; 1990:2; Brookfield, 1987:375). Consequently, numerous approaches to management education can be labelled critical, including those involving critical social theory, originating from the Frankfurt School (Habermas, 1972:2), the development of critical thinking (Mingers, 2000:219), or Marxist critique of managers' role in worker exploitation, or a Foucauldian focus on power and knowledge designed to disrupt taken-for-granted conceptions of managerial work, or feminist perspectives (e.g. Perriton & Reynolds, 2004:61; Perriton 2000:227).

Some critics have connected publishing the edited anthology with the same name to the development of CMT as a modern phenomenon (Alvesson & Willmott, 1992:2). The same concern is that management education should not just aim to improve managers. Still, society, as a whole, is expressed now in both CMT and Critical Management Education (CME).

Modern critical management studies expand on older works that treat management as a historical and cultural phenomenon (Bendix, 1956:2). These works often draw their inspiration from Weber, moral philosophy, or Marx's study of the labour process, with only sporadic allusions to critical theory. However, the Frankfurt School of Critical Theory's theory has had a significant role in the development of CMT, with components of the labour process theory and some early forays into the analyses of Foucault and other poststructuralists. The Frankfurt School played a significant role in Burrell and Morgan's (1979:136) creation of a radical humanism paradigm, which was crucial in structuring and presenting a broad philosophical alternative to both the mainstream and an interpretivist strand of management and organization studies.

The social structures and methods employed in management education are less frequently impacted from a critical perspective than educational material. A helpful explanation of the inconsistencies that can arise when using a critical perspective has been offered by Giroux (1981:4). He compared two schools of theory and practice: strategy-based radicals, who are typically influenced by proponents of student-centred, learning like Knowles (1975:2) and Freire (1972:10), and content-focused radicals, who emphasize presenting more politicized ideas through the curriculum. Their contribution has been that they have "called into question the political and normative underpinnings of traditional classroom pedagogical styles" (Giroux, 1981:65). These and more modern (management) educators, like Kolb and colleagues, use less hierarchical methods. Although not in the decontextualized and individualizing form frequently used in management education and development programs, Kolb and colleagues (Kolb, Rubin & McIntyre, 1984:5) should be able to supplement a critically based curriculum.

2.2.1.3 Evolution of critical management theory

At the beginning of the 1970s, foreign competition—particularly Japanese competition—perceived American management as incompetent (Locke, 1996:239), which divided management's role into two parts. While the ‘manager’ was portrayed in popular literature as “a mythical figure requiring a rare blend of charismatic flair which cannot be routinized and codified in rules transferred to scientific training,” the bureaucratic (technical) aspect was considered ineffective. The reason corporate America was unable to compete (Fournier & Grey, 2000:12). Later, in the 1980s, managerialization turned its attention to the public sector, particularly to education, government and social work. A managerial emphasis assumes that all business issues can be resolved using ‘excellent’ management procedures and theories. This idea, formerly exclusive to for-profit businesses, has been embraced by the public and non-profit sectors. Managers are thought to have unique perspectives and privileged knowledge of the real world, enabling them to explain and, consequently, offer solutions for various problems (Fournier & Grey, 2000:10).

Fournier and Grey (2000:12) stipulated that scholars like Clegg and Dunkerley (1977:2) were inspired to investigate and problematize the expanding power of management due to the shifting perspectives and roles of management in the 1970s. These scholars observed a problem in management education because crucial topics, like sexism, power and capitalist development, were rarely discussed in books on organizations. Since capitalism is such a defining and uniting force, management education has prioritized capitalism as the most crucial economic system for students to understand (Monaghan, 2004:3; Engwall & Zamagni, 1998:2; Gibson & Graham, 1996:3).

A growing body of literature has emerged over the past 40 years that considers "management as a social phenomenon deserving of serious critical scrutiny" (Alvesson & Willmott, 1992:1). The first investigation into a more formal definition of what we now term CMS, took place at a conference called, Critical Perspectives in Organizational Analysis at Baruch College in New York, in 1985. However, an attempt to examine and synthesize the concepts in this field—which highlighted a critical study of management—was not made until the 1990s, with the publication of Alvesson and Willmott's book *Critical Management Studies*, in 1992 (Fournier & Grey, 2000:2). Alvesson and Willmott (1992:1) aimed to add to the "rapidly growing body of knowledge that questions the appropriateness of assuming the neutrality or virtue of management as self-evident or unproblematic".

In 1996, the British Academy of Management Conference included a critical management program. CME and studies were added to the American Academy of Management Conference 1998 as a symposium and workshop. The inaugural Critical Management Studies Conference was held at Manchester University in England in 1999. The University of Central Florida offers a PhD in Accounting focusing on applying critical theories to the discipline. In contrast, Lancaster University in England offers an M.Phil. and PhD in Critical Management. Despite these developments, Cavanaugh and Prasad (1996:76) point out that most business schools' curricula, particularly those in the United States, lack a critical perspective or viewpoint.

Fuchs (2021:17) describes how Critical Theory (CT) can be used to improve organizational and educational procedures. They emphasize the applicability of applying CT to the analysis of many management disciplines and explore how to use CT’s emancipatory tendency to develop both management theory and practical practice. Three major presumptions form the foundation of the CMS theory: Firstly, management's impact and the idea that management approaches can be used to solve both corporate and societal problems permeate all aspects of life, including those of teachers, students, and those who advocate for policy reform, in order to implement sustainable curriculum practices. Additionally, "mainstream" administration and theory are constrictive and authoritarian while ignoring the socio-political elements that form the fundamental basis of a school environment. Lastly, "Principals, teachers, and Head of departments have a genuine stake in managing curriculum practices in schools," in addition to managers. CMS aims to foreground "the processes of power and ideology contained within the social fabric of institutional structures, procedures, and practices" (Fathurrochman, Danim, Anwar & Kurniah, 2021:237).

2.2.1.3.1 Relevance of the origin to the study

Concerning this study, CMT provides a lens through which to examine the management of curriculum practices beyond the technical aspects, considering the broader socio-political context in which schools and curricula are embedded (Dianati & Banfield, 2020:2). The study's research questions focused on the nature and scope of management, perceptions of curriculum managers, and proposing a strategy for enhancing sustainable practices, connect with CMT by challenging traditional, hierarchical approaches to curriculum management. The questions critically evaluate existing practices and advocate for a more participatory and reflective management strategy, where power dynamics and stakeholder voices are scrutinized (Hutton & Heath, 2020:2697).

From a CMT perspective, the nature and scope of management should be understood in terms of efficiency or curriculum delivery and how it reproduces existing power relations and economic ideologies. Giroux (2023:55) indicated that CMT challenges the notion that management is a neutral practice and instead positions it as a socio-political phenomenon. Thus, sustainable curriculum practices in accounting can be seen as practices that need to be examined for their potential to perpetuate or challenge inequities within the educational system.

CMT would encourage an inquiry into how curriculum managers in Lesotho perceive their role within a broader socio-political and economic framework (Rakolobe, 2022:6). It would seek to understand whether they view their role as merely implementing government policies or whether they see themselves as agents of change who can influence more equitable and sustainable educational practices. Critical reflection on their roles and the power dynamics at play in curriculum management would be vital.

The strategy developed through this study could draw on CMT’s emphasis on inclusivity, collaboration, and critical reflection. Rather than a top-down approach, the strategy could encourage participatory management, where teachers, students, and other stakeholders are involved in decision-making. Additionally, the strategy would focus on developing critical thinking among students and educators, enabling them to question taken-for-granted practices and norms within the accounting curriculum (Bérubé & Gendron, 2022:394).

CMT can position the management of sustainable curriculum practices in accounting as a technical task and a transformative process to foster critical consciousness and social justice within education systems.

2.2.1.4 Objectives of critical management theory

One of CMT's objectives is to increase the number of participants at the management table. Owners and a few managers have traditionally established the course and developed a vision for how a business should behave in the outside world. When making these decisions, management frequently refers to the "market" and the notion of a "market-driven" economy as if there were a single, immovable force that drove organizations in directions outside the control of any single person or even a group of people (Secinaro, Brescia, Calandra & Biancone, 2021:103278). These forces are viewed as impartial, logical and capable of producing the maximum good in a positivist framework. CMT contests this framework. It challenges the idea that the "school," in conjunction with the owners and their representatives, is the sole or even the most effective way to manage curriculum practices (Shaturaev, 2022:2). "A critical job for critical management theory is a comprehensive examination of managerial language and practice in terms of voices that speak not only loudly, but also softly or cannot yet be heard" (Piccarozzi, Silvestri & Morganti, 2021:3791). The question at the centre of the debate is whether management practice and the discourse that surrounds it are primarily focused on solving technical difficulties or whether they are more of a socio-political phenomenon. CMS sees management and its methods as a socio-political phenomenon, following in the footsteps of critical theory.

Wickert, Post, Doh, Prescott and Prencipe (2021:297) stipulate that three key areas distinguish CMT from the conventional method of management education:

- Instead of enhancing job performance, CMT focuses on examining the fundamental ideas of capitalism.
- By critically examining the facts that make up a school setting, such as the notion that hard science holds the truth, CMT aims to "denaturalize" or "deconstruct" (Seidel, Dana & Tartir, 2021:3) capitalism. The assumption is that we may create effective curriculum teaching, learning and assessment by "denaturalizing" capitalism.
- Valdovinos (2022:141) shows that the degree of CMT's philosophical and methodological reflexivity may set it apart from traditional processes.

In his article, Elías (2022:1621) believes that other perspectives outside CT can be used to examine "mainstream" management in the socio-political sphere. Both interpretive analysis and pluralism theory have been applied to consider the interests of various stakeholders and deal with the subjectivities that are a part of management practice, including accounting curriculum practices. In fact, over the past ten years, theories like feminism, neo-Marxism, and post-structuralism, to mention a few, have influenced, enlarged, and challenged the idea of "mainstream" management, as well as CMS (Benjaminsen & Svarstad, 2021:29). Recent management theories have been influenced, if rather sparingly, by ideas like queer theory and post-colonialism. CMT offers a framework for examining the ingrained characteristics of these dissimilar stakeholders and the structural power dynamics. Along with a focus on and deconstruction of what is being stated, it also focuses on what is not expressed or even permitted to be articulated.

Regarding the idea of emancipation, Jahn (2021:1) discusses the principles of critical theory compared to using post-structural analysis in management. When addressing diversity issues and attempting to eliminate overtly demeaning stereotypes as influences in the workplace, "mainstream" management education and practice have some mediocre emancipatory potential. It seems, though, that this emancipatory "means" is seen as a means to the "goal" of a more effective and lucrative workforce. Consequently, the underlying power dynamics that must be investigated if genuine emancipation is to be accomplished are not taken into consideration when teamwork and consensus decision-making are prioritized (Ros-Sánchez, Abad-Corpa, López-Benavente & Lidón-Cerezuela, 2022:2).

CCMT is specifically focused on the diagnosis of social and cultural conditions of the relationship of dominance or oppression in the organization, which are frequently the result of management processes and is based on the premise that it is necessary to take care of a human as a member of the world of organizations. These circumstances are regarded as components of cultural disease, such as the managerialism ideology, the instrumental treatment of people, or the hegemony of economics (Freyberg-Inan, 2021:205). One could argue that the accounting curriculum managers' ethical duty in critical management theory is to foster learning environments that encourage students to notice how prevailing languages and conventions have colonized our perceptions and constructions of events. However, regard for students' dignity is also required by accounting curriculum practices' ethics (Mbeteh & Pellegrini, 2022:4).

Zulfiqar and Prasad (2021:156) stipulate that a wide range of difficulties impacting all types of organizations, including both public and private corporations and educational institutions, are addressed by critical management theory, which places itself between current practices and future potential practices. Intriguingly, this is where accounting curriculum teachers and their practitioner cohorts come into significant contact because both are subject to similar managerial and market constraints of responsibility and teaching and learning practices. Therefore, engaging in a critical self-reflection on the principles of these evolving demands on academic and corporate practice might be interesting and illuminating.

2.2.1.5 Assumptions of critical management theory

CMT assumes that it does not agree with unequal power relations. Despite working in a school that certifies students' mastery of the theories on offer and, frequently, their unequal reproduction of practice, it is possible (and even desirable) for accounting managers to position themselves in some way "outside" management theory and practice. Critical reflection is the most popular pedagogical tool, which allows teachers and students to engage in discourse about changing repressive curriculum practices through resistance and adopting new frameworks. According to the critical management theory, learning and change can only occur through collaborative and public reflection and action. This means accounting curriculum managers should collaborate and reflect on sustainable curriculum practices.

Jemal (2021:2) further states that CMT is of the view that principals with issues, teachers with solutions, or, more quietly, principals with experience and teachers with the conceptual tools to assist them in making sense of that experience, is how the teacher-manager relationship is typically performed, if not conceived of. The identity of the teacher or consultant as the owner of theory and conceptual frameworks maintains the hierarchical structure of the educational interaction, even in more informal settings (project groups, experiential groups). This fact that critical viewpoints are more likely to be applied to the curriculum than to the teaching method is not exclusive to critically inspired pedagogies. Accounting curriculum managers (principals, HoD and teachers) offer ideas and experience to the process of learning and problem solving, and this is where knowledge and understanding of sustainable curriculum practices in accounting would come from.

Managers of accounting curricula could approach curriculum practices and challenges critically and inquisitively, considering the social and environmental context. Instead of unilaterally spreading ideas from teachers to principals, ideas would be developed through interaction. A corporation like this would consider more than the accounting curriculum is typically known to be, not only the ambiguities, complexity, and conflict involved in managing but also the meanings curriculum managers build from working with them.

CMT aims to empower accounting learners to make sense of their lived experiences by drawing on conventional and unconventional resources. In action learning, the learning process combines critical social reflection, incorporating critical theory with critical self-reflection, calling for both conventional (like accounting concepts) and critical (like Foucault on power and knowledge) program content and action learning guided by critical theory. One of the main goals is to demonstrate the clumsiness of management practice while attempting to instil critical thinking in the students' minds to highlight the dynamics of power and control in the workplace. The existence of "value-neutral recipes for effective action" has also been referred to as a characteristic of CMT, which has been described as an educational practice that acknowledges the political, ethical, and philosophical nature of management practice and, as a result, challenges many management-related claims to scientific and generalizable knowledge (Grey, 2004:182).

CMT is typically positioned between knowledge that aids action in the world, concerned with enhancing accounting curriculum practices quality, which turns into training if goals are not questioned, and knowledge to overcome oppression and realize one's fullest potential as a human being. It is also concerned with society and the individual, reflecting society's mistrust of scholarly knowledge. Ramírez-Montoya, Andrade-Vargas, Rivera-Rogel and Portuguez-Castro (2021:7244) supported this by stipulating that CMT is focused on developing methods and the more significant humanistic intention of creating a better society. It focuses on enhancing procedures and the overarching humanistic intention of creating sustainable curriculum practices in Grade 11 Accounting. However, one of CMT's challenges is that curriculum practices are unclear, meaning the use of CMT on its own as the lens guiding the study cannot easily enhance the teaching, learning and assessment of accounting for management of sustainable curriculum practices. In their article, Khan, Ahmed, Vadlamudi, Paruchuri, and Ganapathy (2021:2) state that CMT does not give accounting managers the chance to produce any information that can enhance the standard of their work, such as having several shared characteristics, including a shared learning process that involves questioning, planning, acting, observing and reflecting. For this reason, I also used Critical Curriculum Theory (CCT) for the study.

2.2.2 Critical Curriculum Theory (CCT)

Critical Curriculum Theory (CCT) encourages the development of strategies that challenge dominant paradigms within the curriculum, ensuring that the approaches taken are inclusive, reflective, and capable of fostering critical thinking among students. According to Zama and Endeley (2021:2), CCT serves as a foundation for curricular actions through hypotheses, observations, facts, attitudes, and policies, aiming to create a more reflective and equitable curriculum.

As mentioned in the study, the strategies aimed at improving the management of sustainable curriculum practices in accounting would benefit from the principles of CCT. For instance, CCT would advocate for curriculum practices that encourage accounting students to question the underlying economic assumptions of traditional accounting practices, including their role in society, corporate ethics, and sustainability. Rather than simply training students in accounting techniques, a CCT-informed strategy would promote an understanding of how accounting practices impact broader social and environmental concerns. This aligns with the idea that CCT is neither behaviouristic nor instrumental (Arisoy & Aybek, 2021:99). Instead, it focuses on restructuring the subjectivities of both teachers and students, prompting them to engage with the material critically.

CCT's relevance to the study lies in its call for "curricular thinking", as Hibbert (2022:165) noted, where curriculum managers and teachers engage in difficult conversations about their teaching practices. In the context of accounting, this might involve questioning how traditional accounting methods perpetuate unsustainable financial practices and how new strategies can incorporate critical perspectives on corporate social responsibility and environmental ethics. The rethinking of curriculum within accounting education allows for incorporating concepts such as triple-bottom-line accounting or sustainability reporting, thereby aligning with the goals of CCT to disturb preconceived notions about instruction.

Drawing from CCT, curriculum management should shift away from a Tylerian approach, which confines educational objectives within rigid frameworks and instead adopts a more fluid and reflective process. The aim should be to develop a curriculum that encourages students to think critically about the socio-economic systems they are entering, as suggested by Hibbert (2022:165).

Critical Curriculum Theory offers a robust theoretical framework for developing strategies that can enhance the management of sustainable curriculum practices in accounting education. By focusing on inclusivity, critical reflection, and the integration of ethical and sustainable practices, CCT encourages a transformative approach to curriculum design that moves beyond traditional, instrumentalist models (Ben-Eliyahu, 2021:93). This theory aligns well with the study’s goal of identifying strategies that foster sustainable practices, particularly in light of the growing importance of ethics and sustainability in the accounting profession.

2.2.2.1 Historic origin of critical curriculum theory

A conference on curriculum theory was scheduled for 1947, but American educators had been engaged in what was known as "scientific curriculum development" for 50 years at that point. Curriculum developers came from various educational and professional backgrounds between 1900 and 1933. The two related assumptions on which previous curriculum work had been primarily based—that there were mental faculties that could be trained through exercise and that particular subjects provided a form of mental discipline that students would apply in all relevant situations—had been refuted by psychologist Edward Lee Thorndike's empirical research. Thorndike offered a theory he named "same elements" to explain the findings because neither formal discipline nor faculty psychology seemed to be able to explain it. The student must acquire the specific knowledge, routines, and abilities suitable for use in non-academic environments. This approach gave rise to Thorndike's psychology of mathematics, which has thousands of unique learning objectives.

Contrarily, Judd (1910:77) carried out research proving that learners could learn concepts that enabled them to deal well with novel situations. His generalization theory resulted in more generalist learning objectives than highly particular ones. Henry Morrison at the University of Chicago High School was the one who formulated this notion the most thoroughly. When learning experiences were created that were extensions of the students' developmental experiences and were fascinating to him, student learning significantly improved, according to John Dewey, who was working with his school at the University of Chicago. He argued that children's learning difficulties were not primarily caused by a lack of talent on their part but rather by restrictions on the sorts of learning experiences they had. His approach inspired curriculum designers to concentrate on providing students with engaging learning opportunities that provide consistency with prior experiences.

Franklin Bobbitt and W. W. Charters both paid significant attention to the issue of training transfer that had been raised by the experimental work of Thorndike and others during this early, exciting time of systematic curricular endeavour. Many learners failed to apply what they had learned in class. Their academic abilities and knowledge were restricted to the classroom and did not become a part of their everyday repertory. Both Bobbitt and Charters examined significant extracurricular activities to incorporate them as learning objectives in the classroom, hoping that training transfer issues would be significantly diminished. The Los Angeles Schools curriculum was a huge endeavour, and Charters worked on the Stephens Rochester Athenaeum curriculum. Boyd Bode, an educational philosopher at Ohio State University, published his "Modern Educational Theories" during this curriculum development work and discussions frenzy. It was a devastating critique of the lack of a thorough theory and a tenable philosophy he saw in most curriculum development practices. By 1930, curriculum developers were having heated discussions.

Following an explanation of critical curriculum theory and its categorization by various curricular theorists, how it affected the educational systems in Turkey and the United States was briefly discussed. Early in the 20th century, the curriculum area originated in the United States, with American scholar Bobbit's (1918:2) writings widely regarded as its inception. The meeting conducted in Chicago in 1947 was also thought to have been the beginning of the discipline of curricular theory (Kliebard, 1977:257). As can be seen, American scholars and researchers have had a significant influence on the curriculum and the creation of critical curriculum theory.

2.2.2.2 Evolution of Critical Curriculum Theory

With advancements in scientific research techniques, psychology, the child studies movement, industrial efficiency, and the progressive movement impacting education between 1918 and 1949, the discipline of curriculum development was created in the USA in the early 1900s (Ornstein & Hunkins, 2016:3). During this time, the curriculum evolved from just listing the courses and allocating time for them, to being a planning tool. Taylor, who was analysing the working conditions in the plants and was motivated by scientific management theory, claimed that by compensating the workers according to their own output and productivity, efficiency and productivity would grow. Taylor's beliefs were affected by the notion of efficiency and production, which was also a factor in Bobbit and Charters' views. The most important result of this circumstance for the curriculum sector was that Bobbitt coupled Taylor's strategy with critical curriculum theory development. Activity analysis was a concept that Bobbit used when writing the book, "The Curriculum" (Posner, 2004:2). Bobbitt (1918:1) stressed the necessity for curriculum goals to be clearly defined in the USA because he believed that the age of science required precision and clarity. Bobbitt (1918:1) described a range of tasks that children and young people must do and experience to develop skills that would be necessary for their future lives (Ornstein & Hunkins, 2016:5). Charters employed activity analysis steps, just like Bobbitt. Still, he upgraded the process to include teacher training. He looked at teachers' activities and the curriculum content for teacher education between 1925 and 1928. As stipulated by Null (2016:2), a mastery list with 1001 teacher characteristics was produced at the completion of the assessment.

When considering the ideas of Bobbit, Charters and Taylor, an approach stands out because instructional effectiveness is prioritized, predetermined learning goals are taken into account, goals and student-teacher behaviours are listed, and the curriculum content is organized sequentially. The opinions and methods of those curriculum researchers can be seen to reflect the critical curriculum theories of social behaviourism, social efficiency and technology. John Dewey's work at the University of Chicago Laboratory School from 1894 to 1904 brought his theories on education for democracy, community involvement in learning, student empowerment, and applied problem-solving to light at this time. Dewey insisted time and time again that learning is dependent on the ongoing reorganization of experiences that result from student curiosity and active inquiry (As & Forward, 2021:3).

Kilpatrick (1918:5), who shared many concepts with Dewey, popularized "the Project Method" in the field of education. In the classroom and at school, the curriculum should be structured around collaborative projects and social interactions. He made the case that students ought to be involved in curriculum development. Kilpatrick disagreed with Dewey at this stage because he emphasized the teacher more. Kilpatrick contends that education's primary goal is to complete a child's social context development, even though reading, writing, math, and other academic disciplines are crucial in traditional education (Kirshner & Whitson, 2021:8). The principles of Bobbitt and, mainly, Charters had an impact on Tyler's four key curriculum components: objectives, learning experiences, organization of techniques, and evaluation (Null 2016:4). Tyler's strategy genuinely combines behaviourism (which emphasises goals) with progressivism (which takes into account learners' needs).

2.2.2.3 Objectives of Critical Curriculum Theory

Studies on curriculum theory that encourage in-depth inquiry and critical thought in the field of curriculum are also regarded as crucial for the discipline's future. In the realm of curriculum, the term "critical theory" refers to theories that challenge the underlying premises of critical theories, which examine how education interacts with power and ideology under the influence of Marxism and the Frankfurt School. This group of theories includes post-structural, post-colonial, post-modern, post-foundational, and post-Marxist studies. These theories all share the criticism of structural thinking, although having different goals and issues. Critical studies are currently hegemonic in the field of curriculum, as stated by Meira (2022:10), which is leading post-critical reflections to question critical thinking more and more.

In a broad sense, critical curriculum theory includes any methodologies that criticize a structure's role as a cognitive, economic, or social determinant, even without using languages as a point of reference. Such studies are categorized as post-critical because the prefix post here connotes a reconfiguration or rejection of essentialist axioms, as per Szydowski, Rogoza and Cieciuch (2021:2). This implies that the foundations of a particular school of thought, such as structuralism, modernism, foundationalism, colonialism, or Marxism, are being questioned. Instead of emphasizing issues of power as in critical education, post-structuralism and post-modernism viewpoints cast the entire contemporary Western philosophical and scientific legacy as Eurocentric, phallocentric and racist, including the concepts of reason, progress and science. The same "collection of contestations to the foundations of thought, philosophy, social sciences, and the arts" is then associated with the labels post-modernism and post-structuralism (Asimakopoulos, 2022:2). The idea that foundations are based on some logical concept is rejected by post-foundationalism. Post-foundationalism mainly employs the notion of contingent and brittle foundations, which assumes some temporary fixing.

Poquet and De Laat (2021:1695) eliminate policy as an intervention that aims to create a consistent goal for all situations, which aligns with critical curriculum theory. Politics is the practice of choice that establishes us as subjects. This choice is always provisional and always presents itself as a choice among unanticipated options (Pinkard, 2022:2). According to this theory, it is impossible to establish solid foundations since meanings are never settled. As a result, we continuously attempt to define terms like justice, equality and emancipation; only the prospect that any foundation will be provided before the political game is abandoned, not the foundation's size. The particularity both demands and rejects totality or foundation: totality is necessary since it is a fundamental flaw that continuously compels each person to take on a universal role, which is, however, simply unstable and non-sutured. Based on this viewpoint, democratic politics is a succession of specific identities attempting to take on universal responsibilities while failing to conceal their interests. This endeavour creates a hegemonic discourse opposing another one, albeit contingent and insecure. Democracy will only be possible due to the hegemonic discourse's limitations and precariousness.

2.2.2.4 Assumptions of Critical Curriculum Theory

Critical curriculum theory has given us the conceptual tools necessary to distinguish between a critical accounting curriculum practice that challenges a capitalist society and a traditional accounting education that reproduces the status quo. Thanks to post-critical curricular frameworks, we could perceive these possibilities as a fight for meaning and hegemony. There can never be a project completely defined in any given direction, whatever it may be, from the standpoint of a curriculum deprived of fundamentals and an impossibly challenging teacher education. Different discourses will always question what education for teachers and curriculum means, leading to unexpected meanings from discursive articulations that enable political judgments in schools.

In this study, for instance, if we teach students that the symbolic language of accounting equations is linear, predictable, and unintelligible, we not only reinforce a common misconception in their understanding of accounting but also severely limit their capacity to comprehend the relationship between assets and liabilities that accounting thinking permits, because we do not address the misconception's assumed premise that our accepted equation is at the core of most accounting. As a way of repeating the analysis and interpretation of accounting information patterns, we should instead set up tasks that get students thinking about accounting equations.

Additionally, by framing problems in a context, we can use learners' real-world accounting experiences as teaching points; this encourages students to ask why certain stores have higher prices or why some items are not sold individually, allowing them to interpret real-life business experiences with the help of accounting knowledge. Tovar-Gálvez (2021:2) proposes that a critical curriculum theory addresses the issue of what should be taught, in this case, what accounting content should be taught, in part by calling for a justification of why we should do one thing instead of another that is different from curriculum practices that aid in managing the accounting curriculum.

In the accounting curriculum, CCT offers a narrative classification of knowledge. The theory helps to interpret the discipline's intricate actions. The parts of the accounting curriculum (objectives, content, learning experiences, and evaluation) and curriculum practices are described by critical curriculum theories (planning, development and implementation). Different theories are incorporated into curriculum activities by managers in accounting curriculum practices. CCT offers a framework for creating the curriculum. Curriculum planners rely on curricular theories and models when establishing the curriculum objectives, choosing and organizing the content and learning experiences, and evaluating methods. When developing curriculum practices, models of curriculum development are beneficial. The theory gives accounting teachers the tools they need to execute curriculum effectively. In productive schools, high-quality curriculum implementation activities are vital. Curriculum managers use theories to help them effectively accomplish activities, including lesson preparation, teaching, motivating students, and assessment. The curriculum supervisory responsibilities of the accounting curriculum managers also rely on CCT. Finally, this theory is crucial for creating and implementing the necessary curriculum adjustments and innovations needed to enhance sustainable accounting curriculum practices.

2.2.2.5 Application of Critical Curriculum Management Theory to the current study

This theory will assist in achieving the study's objectives, as it advocates for social justice. A commitment to social justice is a cornerstone of critical curriculum management theory. Mncube, Ngema and Mkhasibe (2023:25) stated that the theory aims to find and address unfair practices in the curriculum. It seeks to advance more fair and inclusive accounting education that considers all students' needs and interests. According to the theory of critical curriculum management, several strategic actions are taken to guarantee the success of curriculum development in a particular school. If curriculum management is not widely used in schools, maximising the outcomes of curriculum creation is demanding. Wright (2011:92) added that the CCMT frequently supports student-centred approaches to learning. Therefore, this study asks how school curriculum leaders are guided to ensure that the curriculum meets the social justice and critical theory focus. It holds that students need to have control over their education, participate in worthwhile experiences relevant to their lives, and be allowed to express their opinions; this aligns with the research objectives since the anticipated strategy is expected to unlock learner-centred approaches to teaching and learning accounting. Datta, Datta, Routh, Bhatia, Yadav, Singhal, and Dalal (2021:50) assert that a Curriculum Management System (CMS) is a system that supports the entire curriculum development process, from design to implementation to assessment, in its broadest definition. Critical curriculum management is a collection of organized activities created to maximize the application of the current curriculum in schools, using both natural and human resources. Planning, organizing, coordinating, actualizing, and monitoring the execution of the curriculum are some of the actions involved in managing the accounting curriculum for sustainable curriculum practices in Grade 11.

According to Critical Curriculum Management Theory, research should be transformative rather than merely descriptive (Corazza, Cottafava & Torchia, 2022:2). It advocates for practical research that can influence pedagogy, policy and curricular development. The intention is to promote constructive change and empower stakeholders to actively influence accounting curriculum practices (Sharma & Stewart, 2022:614). The numerous administrative steps and techniques involved in keeping correct, current information on the available curricula are collectively referred to as assumptions of critical curriculum management theory. Shaturaev and Bekimbetova (2021:2) define critical curriculum management as managing the school's fundamental operations, including teaching and learning, which might be referred to as academic leadership, instructional leadership, or curriculum management. It entails ensuring the application of the curriculum policy statement and its interpretation. Curricular management is the work done by all parties concerned to execute and complete established curriculum objectives successfully. Implementing a curriculum entails more than just adhering to a set of directives or substituting "old" practices with "new" ones; instead, it involves shaping the curriculum such that it becomes an integral part of the teacher's identity (Pike, Hart, Paul, Lickona & Clarke, 2021:449). It is widely known that long-lasting systematic change cannot occur without all significant stakeholders' acceptance and buy-in. To provide instructional and curriculum leadership, curriculum managers must be knowledgeable about the curriculum, teaching strategies, and approaches.

Haque (2022:5) states that curriculum managers' roles include challenging, modifying and adapting the mandated curriculum within the framework of the school's guiding principles to satisfy the learners' requirements. In order to be able to provide instructional and curriculum leadership, the curriculum manager must be well-versed in the curriculum that they will be responsible for, as well as in teaching methodologies and approaches. Critical curriculum management theory stipulates that curriculum management tasks include assessing materials, resolving day-to-day implementation-related issues, and engaging participants in the curriculum change process to achieve significant change outcomes that will positively impact everyone. Some teachers would continue teaching without a curriculum because they are hesitant to consult or contact a senior principal for assistance. Principals and HoDs must be outgoing and not only sit in their offices for successful curriculum management. They should also have casual conversations with accounting teachers to learn how they are progressing. These casual conversations can be used as a benchmark to develop programs that could support the school's growth.

2.2.3 Critical Accounting Research (CAR)

Critical Accounting Research (CAR) is utilized as the theoretical framework guiding the study to fulfil the study's objectives. It incorporates presumptions influencing the researcher's and participants' thoughts and activities. It acknowledges that accounting is a social science and not just a collection of abstract mathematical operations or calculation procedures; it is the theoretical framework most appropriate for the study (Gibson, 2021:10).

2.2.3.1 Objectives of CAR

The CAR theorists' contributions have the following common objectives and principles:

- Participatory democracy and self-determination are closely related to the study because they support an accounting that fosters discussion and uses more learner-centred teaching strategies that support the construction of one's own transmission of knowledge from teacher to student.
- Social justice, equity, and respect for human dignity in the face of cultural diversity, including age, class, nation, race, and sexual orientation (Rosaldo, 1994:239). By encouraging inclusivity and accommodating their diverse needs and capabilities, balancing the issues of power arising from their cultural and political environments in their social relations, and other tenets of a democratic constitution, CAR seeks to improve the teaching and learning of accounting.
- A sustainable, community-focused economy that distributes wealth fairly. Distributive justice, whose assumption is that money and resources need to be divided in a way that leads to a socially just and maybe more financially egalitarian

society, may take the shape of wealth or any resources. Still, we may as well call it that (Rawls, 2001:67). To preserve some form of social control in capitalist society, the distribution of resources, including income, is kept uneven (McPhail, 2001:476). Hegemony is a form of social control that occurs when a group is subject to another group's authority or control and tends to accept that group's views and beliefs as true and generally unquestionable. Since it upholds the dominating group's status quo, the controlling group was able to manipulate their opinions (McPhail, 2001:473). McPhail (2001:477) added that in an increasingly unstable and dangerous economic and political environment, schools should be encouraged as social control agents for an urban population becoming more diverse and impoverished. Accounting education is seen as a component of a more extensive educational system that offers workforce-specific training and imbues them with certain information, make-up, identity, or attitudes to make it operate (McPhail, 2001:474). Since the economic foundation influences the kinds of uncritical attitudes developed during the process, accounting may appear to serve the interests of the capitalist. Accounting is a subject directly related to the book; as it reflects globalisation in the accounting field, students are expected to be familiar with International Accounting Standards (IAS).

Critical theorists are adamant that education may be a liberating activity, provided all parties involved in the system have the same goals beyond simply allowing the less fortunate to perpetuate the status quo. The emancipatory potential of education is a reasonably well-established argument, according to Finnegan (2019:43), in which educationalists, economists, environmentalists, and critical theorists have raised their voices to argue that education should be used to try to oppose and limit hegemony and ideological subjugation. If the teaching and learning interaction in the classroom takes place in an atmosphere of mutual respect, accounting education would be more emancipatory. Consequently, accounting learning would be more autonomous when there is a profusion of dialogue and an open interchange of opinions. As more individuals are prepared and aware of how to find ways to accumulate the necessary wealth, the redistribution of resources, including money and education, will result in a more sustainable economy. Sustainable Development Goals (SDGs) are action-oriented, succinct and simple to communicate, aspirational, global in nature, and universally applicable to all countries while taking into account different national realities, capacities, and levels of development, as well as respecting national policies and priorities, further support this idea. The participants in the teaching and learning would be marked by humility and a commitment to the common job of learning, and critical education would be motivated by a love for, devotion to, and faith in people rather than ignorance.

The critical project, of which critical accounting research is a component, encompasses all these and more things not specifically included here. The objectives mentioned above and ideals all share a sentiment that accounting education should be viewed from the perspective of a larger societal, economic, and political framework, which is strongly related to the CAR principles. Applying the principles of critical theory to critical accounting entails tackling a redistributive agenda that embraces sustainability standards and directly affects or benefits the community.

The MBS group made significant contributions to the creation of CAR. Richard Laughlin, Dillard and Jane Broadbent may have been the approach's strongest proponents since they focus on using critical theory to address "real-world" accounting concerns and problems (Gaffikin, 2006:10). Their work broadened their essential application of theory to take into account Habermas's later writings on law and communicative action (Gallhofer & Haslam, 1997:74). Tony Puxty was a notable member of the critical academic community, who consciously attempted to go beyond accounting, to contribute to the creation of a more enabling and emancipatory accounting (Baker, 2011:208). Knowledge would be conceptualized more critically in accounting education as an active tool that students could use to "create their own meanings" and make sense of their reality instead of a collection of meanings or possibly even words placed in the student.

"Critical" accounting research has grown significantly during the 1970s, particularly as one branch of an empirical movement in accounting study, claim Gallhofer and Haslam (1997:72). Marxism, German critical theory, and French critical theory are among the major influences on "critical" social analysis that have been used to explain the social structure and effects of accounting (Gallhofer & Haslam, 1997:74). Such studies have aided in the development and promotion of a critical understanding of accounting and its relationships to the environment in which it operates (Boyce, 2004:570). The lives of people, society, and others, as well as their beliefs, aspirations, and suffering, are all significant factors in critical accounting. Fomina, Zadniprovsky, Korol, and Romashko (2022:29) explain that traditional definitions of "accounting" include measuring (valuing), processing, and conveying financial (economic) information and values of an organization. This definition also includes disseminating non-financial information. In the field of critical accounting, accounting entails recognizing, comprehending, and taking into account various stakeholder viewpoints and, consequently, multiple values/values to promote accountability. Accountability refers to creating and presenting information pertinent to all stakeholders and drawing on critical accounting thinking. Through the deliberate development of accounting and accountability practices, critical accounting theory promotes the creation of democratic institutions and procedures to advance justice in matters pertaining to the economy, society, and the environment. The emphasis on technical and economic valuation that accounting frequently places limits the scope of social, cultural, and environmental accounts and accountability (Gómez-Villegas & Larrinaga, 2022:102508).

Perkiss, McIlgorm, Nichols, Lewis, Lal and Voyer (2022:104901) are of the view that critical accounting theory has emerged in response to the need for social critique and pluralism of information, emphasizing accountability and accounting as a tool to foster nuanced accountability and governance through broader stakeholder engagement rather than just a method to report monetary/quantitative values and maximize economic wealth or opportunity. Critical theorists strongly believe that education is a potentially liberating undertaking if those involved in the system work toward a shared goal beyond simply allowing the less fortunate to perpetuate the status quo through unconscious control.

Masiero (2022:3) believes that the argument that education can emancipate people has been made by educationalists, economists, environmentalists, and critical theorists. They argue that education should be utilized to counter and limit hegemony and intellectual servitude. If the teaching and learning interaction in the classroom takes place in an atmosphere of mutual respect, accounting education would be more emancipatory, and consequently, likewise, where there is a free exchange of ideas and an increase in dialogue while allowing students to experience empowerment first-hand (Evans, 2022:2).

2.2.3.2 *Principles of CAR*

CAR objectives are essential to the realisation of the objective of the study since they allow the exploration of strategies that would enable the production and reproduction of knowledge to create sustainable learning environments. There are those teachers who fail to consciously make choices between reproducing the system by taking an active role in the creation of alternatives, where the teaching of accounting ensures that learners acquire and apply accounting knowledge and skills in ways that improve their own and others' economic wellbeing and is meaningful at the same time (CAPS, 2011:1; DBE, 2011:4). These same teachers fall short in actively assuming responsibility or attempting to adopt pluralistic or pragmatic viewpoints that "promote moderation, consensus, and compliance." They frequently behave in specific ways (Löhr, Chlebna & Mattes, 2022:251). Memorization is still prevalent in accounting classes, particularly in Grade 11, where there is a greater emphasis on the test. According to CAR, all instructors must be regarded in their rightful positions as mediators, legitimizers of the job, pastoral caregivers, and creators of ideas and social practices while remembering their instructional function, which is predominately political, social, and economic in nature.

Another goal of CAR is to enhance instructional expertise and ways of communicating information about opportunities and potentialities in line with a critical theoretical viewpoint. This is opposed to the promotion of using schools primarily as tools of social control for an urban population that is becoming more diverse and impoverished, as well as an increasingly unsteady and perilous economic and political system. Bae, Mills, Zhang, Sealy, Cabrera and Ann Sea (2021:831) added that standard accounting education introduces students to professional ethics, language, scientism, and positive epistemology. A sense of objective truth distinguishes this vocabulary. Learners are expected to draw on the body of information provided by accounting education to understand their actions in particular settings.

As a result, a more sustainable economy will result from redistributing resources, including wealth and education, as more people will be prepared and aware of how to accumulate the necessary resources. SDGs are another factor in favour of this viewpoint, as they are global in scope, action-oriented, short, and easy to communicate while still respecting national policies and priorities and diverse national realities, capacities, and levels of development (Mishra, 2021:59). The critical project, of which critical accounting research is a component, encompasses all of these and more things that are not specifically included here. The aforementioned objectives and ideals all share a sentiment that accounting education should be viewed from the perspective of a larger societal, economic, and political framework, which is strongly related to the CAR principles. Applying the principles of critical theory to critical accounting entails tackling a redistributive agenda that embraces sustainability standards and directly affects or benefits the community.

Critical accounting theory aims to expose those seeking an unfair distribution of a society's limited resources. By doing so, all societal interests stand to gain (Baert, Morgan & Ushiyama, 2022:7). Unlike other academic fields, a group of professional institutions teaches accounting students a sizable percentage of their information. One can start with professional committees run by accountants, go on to standard-setting organizations run by government organizations, and then move on to multinational organizations run by major enterprises, including private accounting firms. The viewpoint is reflected in a method of teaching and learning that emphasizes passive instruction and the transfer of a specific body of procedural knowledge, including ever-expanding technical information (Archambault, Leary & Rice, 2022:1). Because the economic foundation dictates the knowledge that is imparted to accounting students and the types of uncritical attitudes that are fostered throughout the process, conventional accounting supports accounting education that serves the interests of the capitalist.

In their article, Alawattage, Jayathileka, Hitibandara and Withanage (2022:102507) state that critical accounting has at least four crucial traits. To start with, it is always contextual. In other words, it acknowledges the social, political, and economic ramifications of accounting. Second, it seeks engagement, which means that it constantly works to alter (better) accounting practices for the good of the populace. Thirdly, it affects both macro (society and the workplace) and micro (organizations) levels. Last but not least, it is interdisciplinary in that it interacts with and draws inspiration from other disciplines, like economics, because it examines economic issues from a different angle that takes control systems, information processing, and behavioural factors into account.

2.2.3.3 Different formats of CAR

According to Lodh and Gaffikin (1997:436), the information generated by accounting cannot be seen as impartial and value-free, implying that the social settings in which accounting and organizations operate cannot be separated. Therefore, a more comprehensive framework must be taken into account in accounting research, which should ultimately provide a deeper methodological foundation for improving our understanding of how accounting functions in practice (Humphrey & Scapens, 1996:2). Critical accounting researchers are united in their rejection of "functionalist" thinking, which is commonly criticized for failing to account for social change and for being ignorant of the disparities that include racial, gender, and class and that lead to tension and conflict (Holmwood, 2006:130). It would be incorrect to view the different strategies they promote as a uniform group (Ragin, 2000:3). For accounting study, accepting it as absolute heterogeneity may have several advantageous effects. We could create genuinely original ideas and research plans because we would be free to express our thoughts, which is undoubtedly required in a constantly evolving world.

CAR formats are broken down into three distinct streams according to how each format applies to the study. Examining the social, economic, and political context and recognizing the significance of power and conflict is key to understanding the relevance (Butler, 2009:313). The three streams are post-structural theories, critical realism, and the radical alternative.

Due to their significant influence on post-modernism in accounting, post-structural theories in this study acknowledge post-modern writers like Foucault and Labour. They re-evaluate human liberation techniques by considering power, human subjectivity, and knowledge (Myers & Klein, 2011:17). Following the concept of "archaeology," the new histories' outline and examination of the conditions of possibility - "the social and organizational practices and bodies of knowledge" - were greatly influenced by the late French sociologist, Michel Foucault (Grseth-Nesbakk & Timoshenko, 2014:2). The diversity of impacts on trends and how various practices, ideas, and modes of rationality are ingrained in power and knowledge interactions, are highlighted by the Foucauldians.

The most "essential part" of Foucault's work is believed to be his analysis of the processes of power used for discipline and control in contemporary institutions. This analysis draws on the field of archaeology and Foucauldian accounting history (Cooper & Hopper, 2007:212). He emphasizes how ancient theories of knowledge (epistemes or discursive structures) are seen as techniques of directing awareness rather than as rules of grammar or logic, thus ruling out other options (Baxter & Chua, 2003:102). Truth, therefore, arises from discourse because it frames the exercise of power and is fundamentally a product of the discourse that defends disciplinary power during a specific time (Baxter & Chua, 2003:102). Power dynamics in accounting result from evolving thought patterns and concepts that shape how accounting is conceptualized. In order to understand how complex webs of discourses and practices inside specific legal and institutional contexts legitimize the accounting procedures of corporations and states within policies to regulate organizations and society, archaeological methodologies are used. For instance, evidence suggests that the rise of middle-class attitudes about running businesses, schools, and societies, rather than economic and political imperatives, is driving the growth of accounting education (Cooper & Hooper, 2007:220).

Their criticism is founded on historical methodology, historical philosophy, and cultural philosophy, which views culture as the intersection of science, technique, economics, politics, and morality (Bohman, 2005:5). However, there is a link between historical thought and ethical philosophy. According to the Foucauldians, if the latter undervalue historical events, it drifts away from reality; as a result, the philosophy of history stands in opposition to ethics and marks the emergence of reality (Vicencio, 2012:734). The explanation of how "the will to exercise dominant control in society and history has also discovered a way to clothe, disguise, ratify and wrap itself systematically in the language of truth and discipline, rationality, utilitarian value and knowledge" is considered to be Foucault's most significant contribution to accounting.

Conversely, proponents of the Latourian theory (Michel Callon, Bruno Latour and John Law) are interested in comprehending technologies within networks of 'actants' that include both human and non-human beings. Technically, it can be classified as a material-semiotic method. It does it by mapping relationships that are both material (between things) and semiotic (between concepts) (Baxter & Chua, 2003:102). Actors include human and non-human actors; in a network, they take on the characteristics of other actors with whom they interact. It supposes that nothing exists outside of relationships and that technology, animals, and other non-human beings are all equally capable of acting (and that they are only enacted alliances). It presupposes many relationships, particularly in accounting, are material and semiotic.

Accounting numbers are said to be "fabrications" or inscriptions created to look to be "facts" (Baxter & Chua, 2003:101). It is thought that those who generate accounting numbers in particular ways do so to accomplish particular goals (Albu, Albu & Guinea, 2010:12). Latourians try to comprehend how various players affected how specific realities came to be in a socially constructed way. In Latour's sociology, this process is regarded as "fabrication" (Albu et al., 2010:13). Latour looks at how technology is created, what it is, and how it is made. Such tools are referred to as costing and budgeting systems in accounting (Baxter & Chua, 2003:103). Although the techniques are understood to be a loose amalgam of systems, adopting post-structural emphasis on subjectivity and identity discourses, and that social reality is fractured (Cooper & Hooper, 2007:219). The study focused on how these two authors examined identity constructs, local and specific interventions to better the human condition, and power structures. The paragraph above introduces the method under the heading of critical theories in accounting and argues that it advances critical realism as a paradigmatically consistent research methodology.

Critical realists contend that accounting education and the accountancy profession would survive if teachers and accountants kept working. However, it is untrue that the accountants and professors of today invented accounting. As opposed to doing so, they replicated and modified the current educational and professional systems; they refer to this as the transformational paradigm of social activity (Giroux, 2018:4). As per Qhosola (2016:28), critical realism draws attention to the fallacy of reification, which holds that the accountancy profession does not exist as a result of conscious human effort, as well as the fallacy of voluntarism, which holds that the profession is a result of human activity.

The best option for this study is a radical alternative since it connects accounting with emancipation politics. Roslender (2017:5) stipulates that radical alternatives must be based on the theories of Marx, the Frankfurt School, and the literature on the labour process that demonstrates how the practice of accounting contributes to the development and maintenance of an unequal society. Radical alternative authors are concerned about such an uneven society because not everyone has the same life opportunities (Baxte, Carlsson-Wall, Chua & Kraus, 2019:1956). Resources (such as justice, education, and healthcare) are not allocated relatively or according to need. Critical thinker Habermas, a founder of the Frankfurt School, developed a radical communication theory based on true consensus that recognizes the advantages and problems of contemporary society (Cooper & Hooper, 2007:211). His communicative action theory investigates the circumstances under which individuals can comprehend, concur, and organize an action. Since it enables people to express and acknowledge themselves as thinking beings capable of making decisions about their conditions, the idea is consistent with the study.

The radical examination of such circumstances might make accounting possible. If accounting is used to open up and expand the conversation on how accounting may be used to further "social betterment" - welfare, justice, and emancipation - especially in education, it is essential or enabling. It aims to investigate and advance the idea of accounting in the classroom, which would be helpful (Roslender & Dillard, 2003:341). The key feature of such accounting is its capacity to catalyse profound social emancipation by making issues visible and understandable and encouraging discussion and action toward emancipatory reform. The relevance of CAR to our study stems from this premise because it also allows for a reflection of our critical theoretical perspective.

2.2.3.4 Ontology of Critical Accounting Research

Differentiated perceptions of what is real result from varied values and life experiences. As a result, these beliefs and experiences are frequently linked to disparities in privilege based on attributes, including immigrant status, national origins, gender, sexual orientation, religion, race and ethnicity, and nationality (Robinson-Wood, 2016:10). Ontology is the study of what exists in the world (Gad, Jensen & Winthereik 2015:67). Ontological presumptions relate to what we consider to be social reality. Because human beings are significantly influenced by the culture in which they live and the context in which they operate, CAR acknowledges that there are various versions of reality (Higgs

& Smith, 2008:493). Because of what it is, not because of what it is not, everything exists (its potentiality). People, in particular, are not constrained to exist in a specific state. Their present conditions do not exhaust them or their environment. Instead, people can recognize, comprehend, and expand the potential inherent in every living thing. This trait sets humans apart as a global, free entity.

Ontologically critical accounting allows many realities to describe the economic and social world. It provides transdisciplinary goals for addressing the dominance systems that prevent people from realizing their full potential and liberating human potential (Modell, 2019:5). Hence, Chua (1986:619) shows that these systems of obstructions function on a conscious level and through relationships in the material, economic and political spheres. Its goal is to increase people's awareness of actual obstacles in economic and political interactions, primarily due to ideological subordination, which results in the acceptance and belief of a specific social practice.

As a result, accounting's fundamental principles cannot be discovered through the development of ever-more complex quantitative techniques. The most significant way to grasp its essence is to comprehend how it affects people, organizations, and civilizations. It aims to allocate resources equally to everyone to actively pursue social justice and spur social transformation (Bebbington, Gray, Hibbitt & Kirk, 2001:172). Given this, critical theorists hold that all world knowledge is based on subjective perception (Kincheloe & McLaren, 2011:285).

2.2.3.5 Epistemology of Critical Accounting Research

Epistemological presumptions establish the standards and procedures for judging whether a claim is true by defining what constitutes acceptable truth (Chua, 1986:605). It is a theory that examines the nature and sources of knowledge, particularly concerning its techniques, reliability, applicability, and the distinction between opinion and reasoned belief (Scheer, 2016:5). It is also known as the theory of knowledge.

Research in critical accounting frequently takes a radical, political and social stance. CAR is a collection of discursive practices that represent a radical epistemological state that questions the very notion of objectivity, sees the pursuit of an accurate representation as an impossibility, and searches for alternative explanations for the goals of accounting education and the social functions of accounting (Salem, 2013:62). It looks to define the tenets of accountancy and accounting education, including its guiding principles, axioms, who it represents - and maybe more importantly, whose voices it silences - and the purposes for which it was created (Roslender & Dillard, 2003:325). CAR must be contextual, considering the social, economic, and political environment, implications, and changes resulting from the evaluation (Roslender & Dillard, 2003:330). Critical theorists contend that objective truth does not exist. Higgs and Smith (2008:66) believe that only competing claims are made by distinct groups of individuals contending for different types of power (Higgs & Smith, 2008:66). Humans create and destroy truth and frequently use it to maintain the status quo (Higgs & Smith, 2008:66). CAR understands that there are as many different versions of the truth, as there are people involved.

Critical theory rejects positivism (standard accounting) as the only source of knowledge and the sole arbitrator of truth in large part because of its lack of self-reflection, which reduces epistemology to a crudely mechanical technique (Gaffikin, 2006:9). It makes the case that no world of observation is distinct from that of theory and that the former cannot be utilized to support the latter's veracity, rejecting the idea that theories can be empirically tested.

2.2.3.6 Benefits of using CAR to achieve the aim of the study

To make accounting subject matter content easier to learn or more comprehensive for learners, curriculum managers must represent and reformulate it. CAR assumes that the knowledge base of teaching accounting is viewed as a compiled collection of knowledge, skill, understanding, technology, ethics, and disposition, as well as a way of presenting and transmitting such knowledge to the learners (Lubbe, 2021:2). Therefore, it is necessary to learn about the pedagogical content knowledge of accounting curriculum managers, to understand their capacity to provide students with skills that apply to the workplace. The literature highlights several CAR's distinguishing characteristics. Sasson, Yehuda, Miedijensky, and Malkinson (2022:62) supported this by showing that these consist of in-depth pedagogical material understanding, improved problem-solving techniques, adaptation for learners of different backgrounds, and the perception of classroom activities.

The researcher used CAR as the framework for understanding and evaluating the accounting curriculum managers' practices, which are construed in their understanding of the subject (the scope and nature) teaching and the methods suitable for preparing students for sustainable curriculum practices in Grade 11. Knowing how to teach a subject in a classroom and using that knowledge is part of teacher knowledge. Due to its classification as a more specialized subject, accounting must be managed by someone with the expertise and pedagogy to teach it. Thaanyane (2022:32) states that accounting pedagogical information is included in CAR, as is general knowledge about teaching, the guidance provided by a teacher in the classroom, and any models a teacher may employ. This information includes studying the theories that a teacher has picked up through seminars or teacher training.

According to CAR, teachers must adopt teaching strategies that help students become more creative, independent, and resourceful. Changes in the attitudes, perceptions, and beliefs of teachers, learners, and policymakers directly involved in the educational process are necessary when switching from one teaching technique to another. Therefore, even if they could be demanding, managers of accounting curricula should alter their attitudes and beliefs regarding adopting learner-centred methodologies. They go on to say that as teachers are the principal participants in the classroom, changing their attitudes also necessitates training them. The attitudes and skills of the teachers significantly influence the quality of instruction and behavioural change in schools. As a result, evaluating a teacher's effectiveness in the classroom based on topic knowledge and skill availability would not be sufficient. Instead, it is stated that curriculum managers in Accounting are competent if they can use their subject knowledge and apply effective skills to plan their instruction constructively.

Collaborative teaching, peer cooperation, intellectual preparation, problem-based instruction, and anchored education are also encouraged by CAR teaching and learning methodologies because they involve learning with others. Critical theorists also support essential teaching approaches because they emphasize the value of cooperation between students and practitioners (teachers, HoD and principals) in society. For students to learn at their own pace, it is crucial to consider their desire for knowledge. CAR's basic tenet is that curriculum managers create new knowledge on top of what they already know. Curriculum managers are informed by CAR about learner-centred methodologies, which state that learning is produced over time in interactions between learners or between learners and instructional materials, as well as in the cognitive growth of each learner individually.

2.3 RELEVANCE OF USING CCMT AND CAR TO ACHIEVE THE AIM OF THE STUDY

A combination of both CCMT and CAR will assist in achieving the aim of the study in that one of the keywords of the research aim is enhancing. For enhancement to occur, there is a need for a conducive and fair environment, and one of CCMT 's assumptions is social justice, which is in line with the aim of the study. Curriculum management incorporating social justice fosters educational approaches that challenge prevailing narratives, foster critical analysis of social issues, and instil a sense of social responsibility in learners. This entails using instructional resources that challenge social inequalities and motivate learners to act as change agents. CCMT presumes an obligation to maintain equity. The study aimed to align with this by offering a strategy for implementation that addresses differences in educational possibilities and outcomes while encouraging a more inclusive curriculum. CAR explores non-traditional accounting approaches that go against accepted accounting standards, which relates to achieving sustainable accounting curriculum practices as the aim of the study because a sustainable accounting curriculum could introduce learners to alternative accounting techniques that include integrated reporting, sustainability measures, and non-financial indicators to give a broader overview of an organisation's performance. In addition, CAR focuses on critical thinking about ethical concerns. The study's aim supports this notion by examining the potential ethical ramifications and implications for social justice of a particular accounting strategy. Although there are limited studies on critical curriculum management theories in Lesotho, the study by Lesaoana (2018:4) focused on critical pedagogy and addressed social justice issues. However, it was not specific on unequal power relations in accounting curriculum practises. A similar study by Raselimo and Mahao (2015:2), which focussed on a shift from traditional teaching and learning methods as stipulated by the Lesotho Curriculum and Assessment Policy 2009, was also not specific to non-traditional accounting approaches which are discussed in this study and are in line with assumptions of CAR.

2.4 DEFINITION OF OPERATIONAL CONCEPTS

The operational concepts used in the study are defined and discussed in this section. This section will first discuss the meaning of the dictionary, followed by an encyclopaedia, and lastly, research findings and authorised scholars. They are defined and explored to benefit readers and clarify operational ideas. Additionally, it assists in the convergence of ideas and subsequent action. However, aiding to accomplish the study's goals is the main impetus. The operational concepts that will be examined and clarified will make it easier for various academic writers' points of view to connect, furthering the study's goal. The operational concepts to be discussed are strategy, management, sustainability, curriculum practice, and accounting.

2.4.1 Strategy

A strategy is a plan of action or policy that is intended to accomplish a significant or overarching goal, according to the Oxford Dictionary (2006:1400). The science and art of using a nation's political, economic, psychological, and military forces to provide the most significant possible support for policies chosen in times of peace and conflict, is another definition of a strategy. According to The Penguin Dictionary (2014:1392), a strategy is a plan or approach created to address a need. This definition means long-term planning in pursuit of objectives. A strategy is a comprehensive plan to accomplish one or more long-term objectives or overall goals in a volatile environment (www.encyclopedia.com). Carter, Lenhart, Chan, Forsberg, Grimley and Wilson (2020:17) complement this explanation by suggesting that a strategy should be studied from a sociologically informed viewpoint, which sees society as an eye opener which innovates and gives a durable pathway between planning and results. Critical theory's guiding ideas reframe the strategy in light of the significance of society's role, voice, and way of life in accounting. By putting these theories into practice, theorists and profit-driven corporate managers may understand that accounting is a facilitator and an emancipator. According to Gajdzik, Grabowska and Saniuk (2021:940), a strategy must begin at the operational level and be tailored to the identified needs to succeed. Sheludiakova, Mamurov, Maksymova, Slyusarenko, and Yegorova (2021:02005) assert that a strategy involves long-term planning to achieve goals, a strategy or approach created to address a need. Free Merriam-Webster, as seen by Qhosola (2016:39), defines a strategy as a thoughtful plan or approach for achieving a particular objective, typically over a lengthy period (i.world.com/idictionary/strategy). They described it as the science and art of using a nation's military, political, economic, and psychological forces to provide the most possible support for its chosen policies in peace and war. Both definitions support the need to develop this study's strategy since they speak to the political, economic, and social framework in which it operates, encompassing psychology and nation. It emphasizes how important it is to address societal problems in these settings. The definitions enable the development of a careful plan to accomplish the study's goals. They will complement the needs found there, necessitating caution on the part of the planner throughout the planning stage, which is arguably the most crucial because it is here that the needs are identified, the objectives and risks are assessed, and the methodologies are specified.

For the purpose of this study, these concepts support the necessity of developing a plan for this study because each one connects to the political, economic, and social context in which the study is conducted. The plan emphasizes how crucial it is to address societal problems in these settings. Another definition of strategy encourages developing a careful plan to accomplish the study's goals; as a result, it will complement the needs discovered by the study. This necessitates caution on the planner's part throughout the planning stage, which is arguably the most crucial because it is here that the needs are identified, the objectives and risks are assessed, and the methodologies are specified. Therefore, if the planning phase is not done correctly, it could hinder the strategy's success in achieving the study's objectives.

2.4.2 Management

Dictionary.com and the Oxford Advanced Learner’s Dictionary (www.dictionary.com:online) state that management is the act of leading, directing, or overseeing a manager's role or responsibilities. The Free English Encyclopaedia defines management as a social influence process whereby an individual can recruit the support and collaboration of others to attain a shared goal. The ideas of management and leadership are interrelated. The most precise contrast between the two ideas of leadership and management is made by Cuban (1988:2):

> *I define leadership as the ability to motivate people to take desired actions. Leaders are those who influence the objectives, drives, and behaviours of others. They frequently make changes to achieve both new and old aims. Leadership requires a lot of creativity, effort, and talent.*

Managing means keeping the current organizational structures functional and practical. Although effective management frequently demonstrates leadership qualities, the overarching goal is maintenance rather than change. Since different situations or periods call for various reactions, I value both managing and leading equally and do not place a specific value on either.

Table 2.1 summarizes Ivan's (2015:180) detailed explanation of the distinctions between the two ideas:

Table 2.1: Comparison of management and leadership differences in the workplace

Process	**Management**	**Leadership**
Vision Establishment	• Plans and budgets. • Develop process steps and set timelines.	• Sets direction and develops the vision. • Develop strategic plans and achieve the vision.

	• Displays an impersonal attitude about the vision and goals	• Displays a very passionate attitude about the vision and goals
Human Development and Networking	• Organizes and staffs. • Maintains structure. • Delegate responsibility • Delegates authority • Implements the vision. • Establish policies and procedures to implement the vision. • Displays low emotion. • Limits employee choices	• Align organization. • Communicates the vision, mission, and direction. • Influences the creation of coalitions, teams and partnerships that understand and accept the vision • Displays driven, high emotion. • Increases choices
Vision Execution	• Controls processes • Identifies problems. • Solves problems. • Monitor results. • Takes a low-risk approach to problem-solving	• Motivates and inspires. • Energizes employees to overcome barriers to change. • Satisfies basic human needs. • Takes a high-risk approach to problem-solving
Vision Outcome	• Managers vision order and predictability • Provides expected results consistently to leadership and other stakeholders	• Promotes functional and dramatic changes, such as new products or approaches to improving labour relations

(Source: Ivan, 2015:180)

Modern organisations' issues "need the objective perspective of the manager as well as the dazzling flashes of vision that intelligent leadership delivers," as seen by Bolman and Deal (2017:2). Despite the differences between leading and managing, they are both crucial. Luphoko (2019:19) articulates that managing and leading are often used interchangeably but have distinct differences. While both involve guiding and influencing others, they emphasize different aspects of the organizational process. Some of the key differences between managing and leading include terms of:

a) *Focus:* Managing: Managers typically focus on achieving specific goals and objectives, ensuring they complete tasks efficiently and effectively. Managers emphasise planning, organizing and controlling resources to achieve outcomes—meanwhile, leading focuses on inspiring and motivating others to achieve a shared vision. In the process, they provide direction by setting the overall strategic ways to direction and creating environments that foster innovation and collaboration, which are crucial elements in the 4IR.
b) Approach: They also differ in their approach. Managers tend to use more formal and structured approaches by establishing processes, rules and procedures that ensure consistency and control. Managers then allocate resources, assign tasks, and monitor progress to ensure compliance with established plans. At the same time, leaders assume a more flexible and adaptive approach. They encourage creativity to empower employees and their one critical role in promoting a culture of learning and growth among their subordinates. They inspire others through setting examples, promoting shared values and encouraging others to take initiative and make decisions.
c) *Relationships*: Managers ensure they interact with teachers by providing feedback, guidance and performance evaluations. Meanwhile, leaders build relationships at all levels by empathising and emotional intelligence.

It is crucial to appreciate that effective managers often exhibit leadership qualities when doing their work. At the same time, effective leaders also demonstrate management skills. The roles of managing and leading complement each other in achieving organisational success.

It is evident that scholars disagree with the definition of management. Thus, for this study, one can draw from Somit Kumar's argument that management is centred on a societal vision and change and does not lie in an individual; instead, it resides in individual relationships (Kumar, 2020:2014). For Kumar, management is a tool the whole community should use to its advantage. The school's stakeholders can utilise community capital as the school's management.

Based on the definitions above, a group or team's role in management is to assist one another in creatively, practically, and humanely overcoming obstacles to realise a shared goal. Thus, as curriculum managers in the study, principals, HODs, and accounting teachers form part of the team whose role is to help one another achieve sustainable curriculum practices in accounting classes.

2.4.3 Sustainable

According to the Oxford Advanced Learner's Dictionary (2010:1507), ‘sustainable’ is anything that can last long. Contrarily, the Collins Concise English Dictionary (2001:345) describes sustainability as involving economic growth and energy sources that can be maintained constantly without depleting natural resources or seriously harming the environment. It defines "to sustain" as to endure, hold up, or prolong something. Sustainability, in this study, refers to using resources to meet the needs of the population in question without compromising the potential of future generations to meet their own needs. Therefore, it involves balancing environmental, social and economic considerations to ensure the long-term well-being and conservation of natural resources.

On the other side, sustainability is defined by Morone and Yilan (2020:5) as a system that can continue operating despite sociological and economic changes. These scholars contend that social justice, perseverance, and regeneration are critical components of sustainability (Vasconcelos, 2021:10). It is evident from the definitions above of sustainability that it encompasses development, fairness in allocating resources and opportunity, and social justice. It works to make improvements that can last or be maintained for a very long time. Critical accounting theory aims to expose the frequently undetected motives of individuals seeking an unfair distribution of a society's limited resources. They reveal themselves so that everyone in society stands to gain (Laughlin & Broadbent, 1994:3), which aligns with the goal of equitably allocating and maintaining resources for the benefit of everyone, particularly the voiceless. Additionally, the ideas of sustainable development and sustainable education originate from the concept of sustainability (Iqbal & Ahmad, 2021:108).

This study's sustainable definition will align with the SDGs (SDG4) goal four. The critical focus of SDG4 is *to ensure that education prepares students to lead successful, fulfilling lives*. This means providing students *with quality but relevant educational experiences* that nurture their passions, problem-solving abilities, and higher-level thinking skills, including critical thinking and creativity. Students *should be able to solve problems in the communities in which they live*. The best solutions involve teachers, students, schools, and entire communities; this should include growth opportunities (Kioupi & Voulvoulis, 2019:2). The aforementioned goal is in line with CAR as one of the theories couching this study, as it also emphasises the importance of having qualified teachers to assist in achieving this goal. The critical focus of SDG4 is *to ensure that education prepares students to lead successful, fulfilling lives*. In today's world, this means providing students *with quality but relevant educational experiences* that nurture their passions, problem-solving abilities, and higher-level thinking skills, including critical thinking and creativity. Students *should be able to solve problems in the communities in which they live*. The best solutions involve teachers, students, schools, and entire communities. This should include growth opportunities (OECD, 2019).

2.4.4 Curriculum practice

Curriculum practices involve several activities and go beyond a straightforward definition. Therefore, it is clear that a curriculum may be described from various angles. For example, the Oxford Dictionary explains curriculum practices as a structured series of experiences that follow standards to help students become proficient in both subjects and applied learning abilities. Gul and Khilji (2021:503) define a curriculum as how school subjects are taught. Given that it solely refers to the courses taught in schools, this definition appears to define curriculum at the meso-level. The other facets of a student's life within and outside the school are not covered. In the instance of Lesotho, the proposed curriculum is outlined and clearly outlines the necessity of pupils developing critical-thinking abilities, as well as reflective and independent learners (MoET, 2008:8). Due to the aforementioned, it is a significant document because it contains a list of topics that will address the larger context. Additionally, the book guides how the teaching and learning process should be run to help achieve the larger objectives (UNESCO, 2017:1). The researcher views CAPF as the plan for establishing a curriculum at the national level, where the primary goals and assessment schedules are established.

For one to completely comprehend this notion, according to Pazienza, de Jong, and Schoenmaker (2022:7838), one must be aware of how social inclusion, environmental sustainability, and economic development interact (Chalmers, 2007:18). Humans must manufacture commodities, using resources and materials from the environment, to better and sustain their lives and their way of life (Gadotti, 2010:205; McWilliam & Dawson, 2008:634-635). However, these must be used appropriately so that they do not run out and may still be used by future generations (Gadotti, 2010:208). This kind of resource redistribution will result in a more sustainable economy since more individuals will be educated and aware of how to accumulate the necessary wealth. The SDGs are action-oriented, succinct, straightforward to communicate, and aspirational. They are globally applicable to all countries while considering different national realities, capacities, and levels of development and respecting national policies and priorities, providing further evidence for the concept (Hunter, 2019:4).

It seems scholars and policies disagree with the definition of curriculum practices based on the above. I think the concept can be defined as a process that involves various steps to achieve it. Firstly, a thorough plan that details the actions to improve curriculum practises should be developed. Then, the resources needed, such as teacher professional development, updated materials, and possible technology investments, must be identified. Lastly, an appropriate timeline for implementing the changes and improvements should be set. All these steps may assist in achieving the aim of the study, which is to develop a strategy to enhance accounting curriculum practices.

2.4.5 Accounting

Accounting, according to Maurits, Hernawati and Wijaya (2021:255), is the process of identifying, gathering, describing, documenting, processing, and transmitting financial information about an entity's economic events to groups and individuals who have a need or right to the information. Therefore, accounting is a way of thinking humans developed to aid decision-making and impact behaviour. According to the Oxford Advanced Learner's Dictionary (2010: 1507), a classroom is described as a space where classes are held. It offers a setting free from outside interruptions where learning can occur.

Asonitou and Hassall (2019:100308) state that the knowledge of accounting that the subject of accounting covers includes the abilities and principles that apply to financial accounting, managerial accounting and auditing. The accounting learning program states that the goal of the subject's development was for students to gain critical thinking, communication, mathematics, gathering, analysing, interpreting, and organizing abilities (DoE, 2008:122). Allowing students to apply these abilities is essential for teaching and evaluating their practical application. Accounting curriculum directors should develop effective pedagogical approaches to achieve the desired results. According to Mohamed and Lashine (2003:5), accounting is a mechanism for storing data about a company that may be presented to different people to assist them in making future decisions. Accounting is defined as the systematic and thorough recording of financial transactions regarding a firm, as well as the process of summarizing, analysing, and reporting these business transactions to oversight organizations and tax collection institutions, according to Investopedia.com (2015:43). In turn, Accounting Degree Review (2017:10) characterises accounting as a technique to convey to any interested parties the financial health of a firm or an organisation.

Therefore, in this study, accounting is one of the places where instruction takes place, knowledge is shared between a teacher and the students, and learning takes place. To address the typical difficulties experienced by accounting teachers in Further Education and Training (FET) schools, the teacher employs her theoretically sound teaching expertise in the classroom. Struggles with topic knowledge, pedagogical content knowledge, accounting knowledge for teaching, and accounting classroom practice are particularly prevalent in accounting classrooms (Gess-Newsome, Taylor, Carlson, Gardner, Wilson & Stuhlsatz, 2019:944) to be able to comprehend the accounting classroom practice, it seems vital to master these forms of knowledge.

2.5 SUMMARY OF CHAPTER TWO

The chapter outlined the conceptual framework that guided this study. It covered critical curriculum management theory as well as critical accounting research. The presentation of the frameworks revealed that they are directly linked because they both deal with unequal power relations. In addition, they consider knowledge a social construct, making them more applicable to the study because accounting is regarded as a social science subject. In CCMT, the study focused on the curriculum managers' subject-matter expertise, understanding of how students learn, knowledge of teaching in general, and understanding of how curriculum practices are managed. This chapter also discusses CAR - which relates to teachers' perceptions of their abilities - because it impacts curriculum practices. The theory also outlines how students are taught and how they learn. It focuses on the roles that teachers, HoDs, principals, and students play in the processes of teaching, learning, and assessment. This was done by discussing the background and origins of critical curriculum management theory and critical accounting research, as well as principles and the objectives of and reasons for using both frameworks as underpinning lenses guiding the study. Lastly, the definitions of operational vital concepts are also addressed in this chapter. The next chapter reviews the literature on the strategy to enhance management for sustainable curriculum practices in Grade 11 Accounting.

CHAPTER THREE
REVIEW OF RELATED LITERATURE

3.1 INTRODUCTION

The study aimed to formulate a strategy to enhance the management of sustainable curriculum practices in Grade 11 Accounting. To achieve the aim of the study, this chapter presents a range of relevant literature related to the management of sustainable curriculum practices in accounting. This review aligns with the study's first objective, which is the nature and scope of management for sustainable curriculum practices in accounting classes. The study aims to formulate a strategy to enhance the management of sustainable curriculum practices in Grade 11 Accounting. Through the lens of Critical Curriculum Management Theory (CCMT) and Critical Accounting Research (CAR), this chapter will explore how management practices can shape a curriculum that delivers technical accounting knowledge and fosters critical thinking, socio-political awareness, and sustainability in business practices.

CCMT emphasizes the role of educational management in creating inclusive, equitable, and socially responsive curriculum practices. It challenges traditional hierarchical structures of curriculum management, promoting collaborative decision-making that considers the needs of all stakeholders—students, teachers, and the broader community. Integrating CCMT, this study shifts the focus from narrow technical competencies in accounting to a more comprehensive understanding of accounting as a tool for social justice and corporate responsibility (Gul & Khilji, 2021:8). CCMT thus provides a framework for managing accounting curricula in a way that emphasizes the development of critical thinking skills and ethical decision-making in future accountants. CAR complements this approach by questioning the traditional, apolitical view of accounting as a purely technical discipline. Instead, CAR highlights the socio-political implications of accounting practices, encouraging students and teachers to critically evaluate how accounting can both reflect and shape social realities. As stated by Qian, Tilt and Belal (2021:1021), this perspective aligns with global trends toward sustainability in business practices, where accountants play a crucial role in promoting corporate accountability and environmental stewardship. The study aims to prepare students to engage with contemporary challenges, such as sustainability and social equity, through the lens of accounting by infusing CAR into the curriculum.

Integrating CCMT and CAR into the management of sustainable curriculum practices in Grade 11 Accounting is essential. It moves beyond traditional teaching methods, encouraging problem-based learning and critical reflection that aligns with global sustainability goals. This approach enhances the quality of education and prepares students to become responsible professionals who can contribute to sustainable economic development. As the Brundtland Commission (Bennett, 2022:4) defines sustainable development as meeting the needs of the present without compromising the ability of future generations to meet their own needs, the same principles are applied here to create a dynamic and reflective accounting curriculum for the future. In addressing this objective, the chapter first discusses the nature of management for sustainable curriculum practices and then addresses the scope of management for sustainable curriculum practices. Lastly, a summary of the chapter is presented.

3.2 THE NATURE AND SCOPE OF MANAGEMENT FOR SUSTAINABLE CURRICULUM PRACTICES IN ACCOUNTING CLASSES

This section deals with the nature and scope of management for sustainable curriculum practices in accounting classes. This nature, specifically at the Grade 11 level, involves several dimensions that align with the principles of critical curriculum management and critical accounting research. The main focus is designing and implementing educational strategies that deliver accounting knowledge and critical thinking, socio-political awareness, and sustainability in business practices. This requires a shift from traditional teaching methods towards a more reflective, problem-based learning approach that integrates the principles of critical pedagogy and sustainability.

3.2.1 Nature of management for sustainable curriculum practices

The nature, through the CCMT lens, should be transformative and participatory. Curriculum management should concern itself with the transmission of accounting knowledge and its connection to social justice, ethics, and sustainability (Hodson 2020:592).

The nature of Management for sustainable curriculum practices involves guiding curriculum development, teaching methodologies, and assessment in ways that foster long-term educational outcomes, mainly focusing on societal, economic, and environmental sustainability.

3.2.2 Curriculum design

Critical curriculum management emphasizes the integration of social justice, equity, and sustainability in the accounting curriculum. This involves revisiting conventional topics like financial statements, auditing, and cost accounting through a critical lens, examining how accounting practices can impact social and environmental issues. The aim is to promote an understanding of accounting not just as a technical skill but as a tool for addressing societal inequities and corporate responsibility (Arisoy & Aybek, 2021:99). As stated by Manetti, Bellucci and Oliva (2021:250), the participatory nature of curriculum management under CCMT encourages collective ownership of the curriculum development process. In accounting classes, this means that teachers, students, and other stakeholders critically engage with the content and methodologies used to teach accounting; for example, students may be encouraged to examine accounting beyond technical bookkeeping skills and engage with topics such as the role of accountants in perpetuating or combating corporate fraud evasion, environmental degradation.

3.2.2.1 Global perspectives in accounting curriculum practices

The process of being the best person or country one can be is what accounting education, as part of education generally, is all about. Effective application of the good teaching concepts emphasized in every nation is essential. However, Ndaruhutse, Jones and Riggall (2019:10) indicate that the learning crisis is also a result of Brazil's low educational standards. Brazil was placed 53rd out of 65 countries in the study's educational assessment, which evaluated the literacy, accounting, and math skills of 15 to 16-year-olds (similar to Grade 11). Therefore, the World Bank (2020:10) suggested that Brazil, the sixth-largest economy in the world, does not need to increase education spending, but instead needs to ensure that all children receive high-quality teaching (Muoz, Carby, Abella, Cardona, López-Marrero, Marchezini, Meyreles, Olivato, Trajber & Wisner, 2020:10).

On the other hand, a study on the declining quality of education in Nigeria by Ndubuaku, Inim, Ndudi, Samuel, and Prince (2020:173) discovered that the standards of Nigerian accounting education are so low that many schools have disintegrated, some are crowded, and others exist in their own shadows (Ndubuaku et al., 2020:176). All services across all educational levels have repeatedly declined. Poor application of the tenets of effective teaching was identified as one of the issues. It is important to note that altering our approach to teaching accounting may help advance the function of education in the growth of every society and allow us to take action to ensure that teaching meets acceptable standards.

The scarcity of qualified accounting teachers in South Africa has been one of the various challenges the discipline has faced over the years. Most teachers in the Motheo District who teach accounting lack the necessary qualifications (Mafoso, 2019:14). Instead, they are equipped to teach business studies and economics. According to Van Driel (2021:1), an effective teacher must be knowledgeable about the subject matter, and a teacher's lack of expertise influences students' performance. Darling-Hammond and Hyler (2020:457) contend that all inexperienced teachers must be oriented to their place of work to address the issue of underqualified accounting teachers effectively. Moreover, mentoring is a strategy for development that guarantees a noticeable shift from insufficient training. Thus, a mentoring plan may help fill the gap left by a lack of accounting expertise. Attard Tonna (2019:268) notes that mentorship is seen as an enabling and supporting process where people become quality teachers who can adapt to the broader dynamics of accounting in the school, which is evidence in support of this claim.

According to the data from the aforementioned nations, poor teaching may have led to the low quality of education for everyone, not just accounting students.

3.2.2.2 Perspectives of accounting curriculum practices in Lesotho

The primary goal of the subject has been defined as the skill of recording transactions that adhere to a hierarchical system of rules and principles that learners must master (Ndlovu, 2022:2). This point of view affected how accounting was taught and assessed. Teaching accounting was viewed as a process of imparting information so students could complete assessment tasks and solve accounting problems (Oosthuizen, De Lange, Wilmshurst & Beatson, 2021:131). In addressing Lesotho's perspectives on accounting curriculum practices, this study section discusses pedagogic content knowledge, pedagogic practices, and unprepared and unqualified teachers.

3.2.2.3 Pedagogic Content Knowledge (PCK)

The relationship between proficient/professional experiences and accounting content knowledge includes the preparation of teachers to teach students to grasp financial concepts and the significance of record-keeping in the business setting (Butler, Church & Spencer, 2019:12). In support, Schwartz, Cappella and Aber (2019:160) and other researchers, emphasize that teachers must have undergone training to possess the passion, drive, aptitude, and ability to impart subject-matter knowledge in the classroom successfully. However, Dolores Flores, Rivera López and Moore-Russo (2020:104) emphasize how crucial it is to comprehend the nature of the curriculum, including whether it is vertical, horizontal, intended, or implemented. This enables educators to reflect carefully and comprehend that the intended curriculum is defined as the formal, predetermined, or planned curriculum. Official documentation or written policies reflect this (Chiu & Chai, 2020:4). In that sense, it includes subject matter that must be taught in the classroom, and it also mandates that teachers receive professional training to support vertical curricula that draw on professional features (Reynolds & Park, 2021:721). Since the subject knowledge corresponds to the subject matter process in the classroom, it is recognized as the primary pedagogical curriculum concept (Lachner, Fabian, Franke, Preiß, Jacob, Führer, Küchler, Paravicini, Randler & Thomas, 2021:2).

In the context of Lesotho, the accounting curriculum starts at Grade 8 as a subject called Creativity Entrepreneurship (CE). Learners start doing accounting in Grade 9 and continue up to Grade 11. CE, Information & Communication Technology (ICT), home economics, arts and crafts, technical subjects, music, drama, and theatre are all incorporated within the CE curriculum (Mohlomi, 2022:203). This curriculum aims to foster and unfold the students' creative and entrepreneurial qualities, which in turn should help the students become more innovative (Grade 8 Syllabus, 2019: ii). It aims to assist students in coming up with concepts, ideas, and solutions for issues that arise in various spheres of their lives, such as the family and community (Lee, Llosa, Grapin, Haas & Goggins, 2019:317).

Since the arrival of the missionaries, the MoET in Lesotho has followed an examination-focused curriculum. This curriculum, sometimes known as the "pen and paper activity," is distinguished by the small-scale practical work that students must complete to satisfy examination criteria (MoET, 2009:3). Lesotho has tried for years to implement a curriculum that meets the needs of the Basotho. Still, these attempts have been unsuccessful (Raselimo & Mahao, 2015:1-2). Lesotho decided 2009 to abandon the colony's previous educational system and adopt an integrated curriculum that encourages practical knowledge and skills to combat poverty, unemployment, and disease and foster independence (MoET, 2009:3, 18).

The main focus of most accounting teachers is typically the completion of the lesson they had planned for the day rather than the actual act of teaching. Suppose we want to produce a complex and contextualized body of knowledge that can be applied to particular practice-related challenges. In that case, we must move away from the idea that education is merely the conveyance of information (König, Bremerich-Vos, Buchholtz, Fladung & Glutsch, 2020:131). The foundation of PCK is believed to be the combination of a teacher's pedagogy and content knowledge, which informs their teaching in ways that would most effectively foster students' learning for comprehension (Shulman, 1987: 59). Acquiring a toolkit based on a variety of generic pedagogical techniques is not the goal of accounting teacher education. To apply to particular practice challenges, a sophisticated and contextualized body of knowledge must be developed (Mphatsoane, 2020:4).

As stated by Kellaghan and Greaney (2019:5), most of the accounting curriculum in Lesotho schools is policy, or by the book, where content is more than the application of rules and processes; it presents issues as indicated under content knowledge. Since things are primarily imposed on students, and they typically accept them without question by memorization, learning in this context leaves little to no room for discussion or inquiry. When teachers are expected to understand and transmit content to the students, this causes additional issues. Current Lesotho classroom practices regarding the teaching of accounting, especially at secondary schools, reflect the complete opposite of the South African policy document of CAP, which emphasizes that teachers should encourage an active and critical approach to learning rather than rote and uncritical learning of given truths (Thokoa, 2022:3).

In these settings, memorization is still a frequent technique. Teaching still places a strong emphasis on preparing students for success in national and regional exams, usually without a comprehensive understanding of the principles and procedures that underpin and frame accounting as a subject (Hargreaves, 2020:393). As most of the material in the classroom is abstract, students often find it challenging to connect it to their own lives. Hence, accounting conflicts with the essential cross-fields that emphasize the development of citizenship (Olimov, 2020:4). According to Ecol 2020 data, less than average Grade 11 Accounting students enrol in higher education institutions contrasting with the outcome-based framework's level descriptor of applied competence (Ayanwale, Chere-Masopha & Morena, 2022:384).

The fundamental objective of the subject of accounting has been viewed in Lesotho secondary schools as being the art of recording transactions that adhere to a hierarchical system of rules and principles that learners must know (Raskin, 2020:79). This point of view affected how accounting was taught and evaluated. Teaching accounting was viewed as a process of imparting information so students could complete assessment tasks and solve accounting problems (Oosthuizen, De Lange, Wilmshurst & Beatson, 2021:131).

The traditional Lesotho "bookkeeping" procedure and application abilities were recognized as a crucial outcome for high school accounting, as stated by Tucker, Parker, and Scully (2023:2). Teachers used the procedural method as their starting point as a result of a strong emphasis on financial accounting recording and reporting. Hence, assessment tasks were centred on demonstrating knowledge of accounting principles and practices for documenting transactions from sources via journals, ledgers, trial balances, and financial statements. Only a particular segment of the high school student body, such as students with numerical aptitude, who were systematic and orderly in their approach, found the emphasis on the bookkeeping or reporting function (in the context of financial accounting) appealing. Due to their disinterest in the subject's content or procedural approach, students with communicative, creative, technological, or artistic preferences were generally excluded from the subject (Alawattage, Arjaliès, Barrett, Bernard, de Castro Casa Nova, Cho, Cooper, Denedo, D'astros, Evans & Ejiogu, 2021:227).

In his article, DE (2020:3) is of the opinion that when teaching accounting, both teachers and students frequently focus on the format of accounting statements rather than on the relationship understanding and meaning such statements contain. This method prevents students from engaging with the topic significantly and creatively. As a result, the learner is not allowed to develop his own interpretation of the accounting data. Because of this, the student struggles with the required accounting knowledge and chooses to memorise it (Mphatsoane, 2020:2).

3.2.2.4 Pedagogic practices

Sangster, Stoner and Flood (2020:431) argue that the technical and procedural content of accounting is well suited to passive teaching methods that emphasise information transfer. According to the information processing teaching model, these are conventional teaching techniques. In this teaching strategy, students act as passive recipients of knowledge memorably delivered by the teacher (Huggett & Jeffries 2021:1). The behavioural theory and the information-processing teaching approach are related. According to behavioural theory, students pick up new information passively when their teachers praise appropriate behaviour. Exercises that offer the regular repetition required for efficient reinforcement of response patterns are a vital component of teaching based on behavioural theory (Farooque, 2020:5).

Teachers can manage the teaching and learning process by employing the teaching techniques (means) that best match the specific objectives and the level of exit or output (Qadach, Schechter & Da'as, 2020:617). According to the literature, accounting teachers continue to impart knowledge through antiquated, traditional approaches rather than the more modern ones because they have a poor understanding of learner-centred teaching techniques. Nhlapo, Moreeng, and Malebese (2019:94) stipulate that implementation issues are widespread in Lesotho and have a negative impact on the delivery of the Lesotho curriculum. All of these will degrade the educational system if precautions are not taken. Hence, it has been established that to comprehend the accounting learning processes, teachers must create attainable and interesting teaching and learning methodologies that ensure students acquire the knowledge and skills necessary for self-fulfilment and respectable employment (MoET, 2016: 79).

The growing number of unemployed accounting graduates is especially concerning in light of the rising unemployment rates in a skill-controlled economy like Lesotho's because they lack the necessary abilities to generate employment opportunities for themselves and others. Aminu’s (2019:113) study confirmed that a lack of accounting knowledge contributes to the issue of rising graduate unemployment rates. Unlike in the past, when people were not hired based on their qualifications or expertise, employers need workers with critical skills today. Additionally, it demonstrates how inadequate the education system is in such a nation. The rising unemployment rates suggest the labour market is not hiring new accounting graduates. This correlates with Mlachila and Moeletsi (2019:8), who state that the operation of the educational system, which fails to improve learners' abilities for employment prospects, contributes to the high unemployment rates.

The Lesotho Accounting Learning Program states that the goal of the accounting topic is for students to develop their critical thinking, communication, calculating, gathering, analysing, interpreting, and organizing skills (Terblanche & De Clercq, 2021:325). In their article, Stehle and Peters-Burton (2019:1) show that providing learners with opportunities to practice these abilities to teach and evaluate how they are applied in the real world is critical. Teaching strategies that encourage engaged learning from students are necessary for this. Active learning can also be accomplished through case study analysis, individual and group projects, problem-based presentations, problem-solving and real-life situations, role-playing, conversations and simulations, as stated by Oliveira, Sanches and Martins (2022:2). These methods call for active participation from students in the learning process through group discussion and self-expression (Crisianita & Mandasari, 2022:61).

Sangster, Stoner and Flood (2020:431) researched methods of accounting instruction. They discovered that accounting instructors pushed their students to develop a critical perspective on accounting data rather than only supporting concept development. They used student-centred methodologies intending to foster a relational understanding of the subject. Relational understanding in accounting is linked to a conceptual approach that emphasises comprehending concepts and principles that will be applied while analysing and evaluating financial information. The study would ascertain if teachers' baseline comprehension impacted curricular and disciplinary expectations.

3.2.2.5 Teachers awaiting training

Lohbeck and Frenzel (2022:37) believe that teacher traits such as expertise in teaching accounting in general and experience in teacher education, in particular, were predictors for the ability to learn to teach accounting, but not for accounting teaching styles. The relevance of learner-centred conceptions of teaching is stressed by teachers with more experience in teaching accounting. Still, they do not apply these ideas to their lessons to the same level as their less experienced colleagues. Research as a method of teaching accounting, as stated by Rebele and Pierre (2019:71), is also significant. Teachers are expected to conduct studies to stay current on developments in the accounting area.

While many teachers could care less about expanding their knowledge, they are known for being lifelong researchers of new topics (Nørgård, 2021:1709).

Professional development in Lesotho is regarded as the key to effective classroom practices since it greatly affects and shapes effective teaching and learning and develops the subject-matter expertise of the teachers (content). Teachers may, therefore, fall short of achieving the national goals of CAPS if it is not deemed necessary. Teachers must undergo a lengthy process of professional development to acquire teaching techniques to meet the demands of their students (MoET, 2016:79). Teachers of accounting receive monthly in-service training or continuous professional development, which keeps them up-to-date on the most effective teaching techniques and approaches for the period. In this manner, students can obtain the necessary applicable accounting abilities. This procedure includes both PCK, which is the understanding of how topics in accounting are organised both within and across the curricula of various levels and the knowledge of curriculum materials and instructional pedagogies (Aimah, Rukmini, Saleh & Bharati, 2019:1). This further demonstrates how the Government of Lesotho (GoL) cares about teacher development programs for an effective educational system that employs qualified educators, who can generate future citizens with the necessary skills to support the expansion of the nation's economy (MoET 2016:79).

The Kimmons, Graham and West (2020:176) study provides evidence that the theoretical foundation employed in teacher preparation is insufficient to prepare teachers for the challenges of daily classroom life adequately. Because some instructors work in institutions that do not adequately support their instruction, they struggle with the emotional intensity of teaching. Because it emphasizes the professional capacities of teachers, Bernadine (2019:1) suggests that professional development for teachers be viewed as an essential resource for teacher education and training. Both new and seasoned teachers should receive training to stay current on the most recent changes to the teaching methodologies. The time allotted for instruction counts as teacher professional development, which may not be adequate (Perryman & Calvert, 2020:3).

Teachers struggle to reach every student and address the problems of individual students, even as they work to be more creative in their classes. Lesotho classrooms are crowded, making it difficult for teachers to pinpoint the pedagogical issues with specific students (Matsepe, Maluleke & Cross, 2019:81). As a result, each individual student is not given the attention they deserve, which means that their unique needs are not satisfied in this regard. Because teachers cannot recognise and address each student's unique needs, students will leave school without accounting skills. To keep up with the latest teaching-learning trends, workshops delivered to teachers, even in the classroom, are necessary. Darling-Hammond and Oakes (2021:2) suggested that even less experienced teachers – those lacking knowledge, competence, and experience – need training in the newest, most successful teaching methods and strategies to prepare students for the workforce adequately. Kumar (2020:4) defines adequate mental training as the development of acceptable mental and physical skills, abilities, and competencies that must be considered tools for the teachers to contribute to the student's success. If teachers have a poor high school accounting background and inadequate teacher training, there will be no sustainable curriculum practices in accounting classes.

Despite the training provided to help teachers prepare to teach the accounting curriculum, teachers frequently display symptoms of bewilderment and have difficulty applying new information, mainly when using learner-centred methods in their classrooms. According to Selvaraj, Radhin, Nithin, Benson and Mathew (2021:8), teachers face various difficulties, such as trying to cover too much material in a short period and receiving insufficient training that confuses them. In this way, teachers demonstrate their incapacity and inadequateness of training, which has a negative effect on the student. Another claim by Darling-Hammond (2020:60) is that the available teacher preparation programs do not adequately train teachers for the practical work they must execute.

Ngwenya (2019:3) advised teachers to refine their abilities to design assessments that allow students to be creative while still achieving the CAPS's stated objectives. Timm and Barth (2021:50) reaffirm that having a pedagogical comprehension of the subject matter taught is a further teacher competency. According to performance theory, an educator must possess a specified set of behavioural and operational performance skills. According to Solikhah and Budiharso (2019:153), a teacher should be able to explain a specific curriculum's content and concepts clearly and accurately. A teacher should be able to apply various teaching, learning, and assessment methodologies to help learners reach the appropriate academic levels. According to Li, Shi and Xue's research (2020:2), there are issues with accounting teachers' subject-matter expertise and competency in both rural and urban schools. This can be the result of insufficient personnel being used to teach accounting. In general, accounting is regarded as a highly challenging subject. As a result, Lesotho has fewer individuals seeking careers in accounting, especially in accounting education. As a result, finding qualified personnel to teach accounting in high schools in Lesotho can be challenging.

3.2.2.6 Teaching approaches

Teaching strategies under this framework should encourage students to evaluate accounting standards and practices critically. For instance, instead of merely teaching students how to prepare financial statements, teachers can engage students in discussions about the role of accounting in corporate governance and sustainability. Greenberg and Hibbert (2022:161) stipulated that it aligns with critical accounting research, which challenges the traditional, apolitical view of accounting and encourages students to explore how accounting can both reflect and shape social realities.

Teaching is a complicated, multifaceted activity deeply rooted in human behaviour. It might be challenging to define what makes for high-quality instruction. A mechanism must be in place to guarantee that every child receives instruction of the highest calibre. All stakeholders, including the government, educators, school administration, parents, and the larger school community, ensure everyone can access education. As stated by Yanhua (2022:769), teachers' ability to communicate the material clearly and their level of teaching ability are simply two aspects of good teaching. It concerns the calibre of the learning that results from the instruction. Iqbal, Siddiqie and Mazid (2021:100172) show that effective instruction happens when teams of teachers cycle through data analysis, learning objectives derived from the analysis, and design. When teachers are assisted in developing their instructional strategies and are given time to reflect on how their collaboration and learning have impacted their students' performance, they can better plan courses backed by research.

As seen by Opudu and Tonye (2022:9), computerization has fundamentally changed the role of accountants from a technical task to one that is increasingly oriented toward the client. As such, accounting teaching and learning must adapt to meet the challenges of this new role. Over the past two decades, there has been pressure from various sources to change accounting education from a constricting and rigid curriculum that emphasizes technical bookkeeping competencies to skills like critical thinking, communication, and presentation.

In their article, Nuraini, Nagari, Nuris and Han (2021:345) are of the view that characteristics of good accounting teaching are that teachers of the subject should:

- Be knowledgeable.
- Use effective teaching methods.
- Be responsible.
- Be able to make teaching enjoyable.
- Encourage and facilitate independent thought in students.
- Have good communication skills.
- Be prepared and organised, and present lessons in an orderly manner.

The teaching of accounting is discussed further under the pedagogical and assessment practices sections.

3.2.2.7 Pedagogy in Accounting

The specific pedagogical strategy used to teach accounting is crucial. Since the number of students enrolling in accounting classes is at an all-time low, according to Marco-Fondevila, Rueda-Tomás and Latorre-Martinez (2022:429), accounting teachers must incorporate several techniques into their lesson plans. According to Cooper, McCombie, and Rudkin (2002), the pedagogical framework used to teach and learn and good accounting instruction are inextricably linked. Learners must be able to master a variety of subjects and competencies, according to the Accounting Curriculum and Assessment Policy Statement (CAPS). To help students understand these accounting competencies, Robinson (2022:2) investigated a variety of instructional strategies. These are covered in the table below, where the connection between the instructional approach and its potential consequences is discussed.

Table 3.1: Teaching Methods in Accounting

Teaching method	**Impact of teaching method on the acquisition of skills**	**General obstacles**
Teamwork – during class	Co-operation (social and interpersonal relationship skills), leadership, responsibility, interdependence, communication, shared responsibility	group work, the problem of free riders in group situations, the need for group reward and individual accountability for performance improvements to occur
Problem-solving	Confidence, oral and written communication skills, group interaction skills, cognitive benefits (problem-solving, judgement, dealing with ambiguity, understanding of the real world, comprehension of material)	To learners: Preparation time, frustration, intimidation in discussion To teacher: Preparation time, training time in method, time to evaluate learners, loss of control in the classroom, unexpected outcomes, physical and emotional demands To curriculum: Need for technical background, time to cover topic, difficulty in presenting new material and technical material
Individual homework	Independence, written skills, organisation, logical thought	Available resources to research
Library research	Independence (ability to recognise when information is needed and have the ability to locate, evaluate and use information effectively	Training to access large databases, multimedia, etc.

Individual work during class	Independence, writing ability, organisation, logical thought	Learners prior background and knowledge of the subject
Internet research	Independence, technology interaction and experience	Media-enhanced classroom facility
Computer-based activities	Encourages exploration, self-expression and feeling of ownership by allowing learners to manipulate its components, instant feedback and evaluation, motivation, independence	Media-enhanced classroom facility, preparation time, teaching time, cost, flexibility
Visiting companies	Contact with real business	

(Source: Susanti & Suranto, 2022:203)

Xu and Babaian (2021:100550) explain the pedagogical strategies connected to the teaching methodologies as shown in the table below using three worlds.

Table 3.2: Teaching Accounting through Three Worlds

	World 1	**World 2**	**World 3**
Epistemological stance	Independent reality Positivist Rational	Inter-subjective reality Consistent social knowledge	Multiple subjective realities Context dependent
Methodologies	Hypothetico-deductive generalisations sought	Case study Language focus Active participation Historical	Reflexivity historical narratives
Pedagogical approach	Facts external to the learner's techniques content-related outcomes	Relational abstraction meaning Interpreting Re-interpreting	Abstract meaning deep approach Critical thinking Reflexive thinking

		Focus on how and why	

The three worlds of teaching accounting as seen by Prayoga and Afrizal (2021:89):

- **World 1: Routine, looking for solace in the known**

Many accounting teachers may have studied in "World 1," where there was a distinct line between teacher and student, as stated by Obidov and Alixonov (2021:1149). In this world, techniques are emphasized with little to no consideration given to how these techniques might evolve over time. This world holds the epistemological stance that accounting knowledge is independent of how a student learns it.

- **World 2: Defining the well-known**

In this context, teaching accounting strongly emphasises students' ability to connect disparate ideas in a way that requires interpretation and reinterpretation (Tarsoly & Ćalić, 2022:267). This enables students to acquire knowledge in-depth and comprehend complex accounting ideas. Teaching and learning in this world use a social constructivist approach. Participants are urged to get involved and communicate with one another about their interpretations. The goal of the class is reinterpretation.

- **World 3: Changing the familiar**

Learners, teachers, and their political, social, economic, and historical settings all contribute to accounting knowledge's subjective and pluralistic development. This world differs from "World 2" in that it acknowledges that accounting has a moral component while not trying to understand accounting practice. The world could change thanks to it. Self-reflexive, ethnographic, and historical approaches to studying accounting are among the methodologies that support moral agency, personal engagement, and recognition of the rhetorical function. Students educated in this setting find the subject intellectually fascinating and promote critical thought (Gunawardena & Wilson, 2021:100848).

Accounting education requires pedagogies that foster abstract meaning, in-depth learning strategies, critical thinking, reflexivity, a tolerance for ambiguity, and a willingness to make changes (Murcia & Acosta, 2022:1). Critical thinking is the capacity to analyse and assess information, according to Chatfield (2022:2). They contend that critical thinkers pose fundamental queries and issues, articulate them clearly, gather and analyse pertinent data, make use of abstract concepts, reason objectively, and communicate effectively. Since 30% of students' assessments are based on the top two levels of Bloom's (2006) taxonomy, which requires critical thinking, students must be actively engaged in this process. A five-step framework is suggested by Oladejo, Okebukola, Shabani, Nwaboku and Ogunlade (2022:2) to help learners engage with taxonomy and sharpen their critical thinking abilities.

3.2.2.8 Assessment practices

In line with sustainable practices, assessment should move beyond rote memorization of accounting procedures to include evaluations that assess students' understanding of the broader implications of accounting practices. Boss and Krauss (2022:4) added that this might consist of project-based assessments where students must analyse real-world business scenarios, considering environmental and social sustainability**.**

Following the Lesotho Curriculum and Assessment Policy 2009, assessment is a continual, organized process for locating, compiling, and analysing student academic achievement data. Improving the teaching and learning process entails four steps: creating and gathering evidence of achievement, assessing that evidence, recording the results, and using that information to understand and subsequently support learners' development (CAPS 2009). As a result, evaluation is crucial since it helps teachers understand the unique needs of their students and gives them feedback so they may modify their pedagogical approaches. Additionally, it enables students to track their progress (Yan & Carless, 2022:1116). Informal and formal assessments are both used in accounting. These evaluations are crucial for learners. As stated by Malan (2020:321), informal assessment, sometimes referred to as assessment for learning, is developmental and aids learners in improving and moving forward by highlighting their strengths and faults. Formal assessment, often referred to as assessment of learning, frequently occurs at the end of a particular subject, term, or year and is commonly used for advancement.

Teachers believed that students would eventually become skilled in the technical components of the subject by gathering accounting knowledge and repeating demonstrations of technique. The understanding of procedures and the ability to perform them accurately, efficiently and adaptably were stressed. The correctness of the totals and balances, as well as the learners' capacity to record financial data correctly and coherently in the appropriate books of accounts, were highlighted in assessment activities. As a result, evaluation in accounting concentrates on precise recording and memorization of transactions, ignoring learners' interpretation and analytical skills, which call for critical thinking (Miley & Read, 2021:146).

The traditional "bookkeeping" method and application skills were critical to high school accounting objectives. As a result, teachers were motivated to start with the procedural method because accounting recording and reporting received a lot of attention (Hlongwane, 2020:10). As a result, assessment tasks concentrated on demonstrating knowledge of accounting principles and practices for documenting transactions from sources via diaries, ledgers, trial balances and financial statements. Only a particular segment of the high school student body, such as those with numerical aptitude, who were systematic and orderly in their approach, found the emphasis on the bookkeeping or reporting role appealing. Due to their disinterest in the subject matter, students with communicative, creative, technological, or aesthetic tendencies were typically excluded from the subject.

According to the Accounting Learning Programme, the goal of developing accounting as a subject was to help students develop their analytical, communication, mathematical, gathering, analysing, interpreting and organizing skills (Terblanche & De Clercq, 2021:325). Gunarathne, Senaratne, and Senanayake (2020:16) highlight that providing students with opportunities to practice these abilities is critical to teaching and evaluating the practical application thereof. Teaching strategies that encourage active student learning are needed (Shepard, 2019:183). They mention that case study analysis, individual and group projects, problem-based presentations, problem-solving and real-life scenarios, role-playing, conversations and simulations are all effective ways to promote active learning in accounting. These methods call for active participation from students in the learning process through group discussion and self-expression (Lee, Currie, Saied & Wright, 2020:10).

3.2.3 Scope of management for sustainable curriculum practices

The scope of curriculum management in sustainable practices, viewed through the lens of CCMT and Critical Accounting Research (CAR), extends far beyond the confines of traditional classroom activities. CCMT broadens the scope by emphasizing the importance of creating learning environments that promote critical engagement with societal issues. In the context of accounting education, meaning that curriculum managers should ensure that the subject content is not limited to historical and technical aspects of accounting, but also includes critical inquiry into how accounting practices impact society at large. Critical Accounting Research plays a pivotal role here, as it introduces the need for students to evaluate accounting practices not only on their financial or technical merits but also in terms of their ethical and societal implications. For example, traditional accounting often focuses on financial profitability and compliance with legal standards. However, CAR pushes students to critically question these metrics and consider whether they adequately account for social and environmental costs Tilt and Belal (2021:1025); thus, the scope of sustainable curriculum management should include a focus on developing students' ability to think critically about how accounting practices intersect with issues such as social equity, environmental degradation, and corporate governance.

The scope involves multiple stakeholders, including curriculum managers, teachers, students, and policymakers, each playing a role in creating an educational environment that fosters critical thinking and sustainable practices. Sustainability focus is also part of the management scope for sustainable curriculum practices.

3.2.3.1 Teacher training and development

As stipulated by Wolcott and Sargent (2021:3), teachers must be equipped with the necessary skills to implement critical pedagogical methods in accounting classes; this includes training on incorporating discussions about sustainability, ethics, and corporate governance into traditional accounting topics. Critical Curriculum Management Theory emphasizes the need for curriculum managers to provide continuous professional development opportunities for teachers. This training should focus on equipping teachers with the skills necessary to facilitate critical discussions in accounting classes. Teachers need to be prepared to engage students in critical reflections on the role of accounting in perpetuating social inequalities and environmental harms, calling for teacher education programs integrating critical pedagogy and sustainable business practices as central components (Hibbert, 2022:14).

Although many different elements affect school quality, the teacher remains the most effective educational resource. According to the Lesotho Curriculum and Assessment Policy (CAP) Framework (2009), teachers need subject-matter expertise. Teachers should have a solid foundation in their discipline's knowledge and skills and be knowledgeable about various teaching and learning methodologies (Kirsten, 2019:368). Therefore, teachers must continue their professional development to ensure they meet this criterion, particularly given how quickly knowledge expands.

According to Sancar, Atal and Deryakulu (2021:8), the three main goals of professional development programs are to modify instructors' classroom practices, attitudes and beliefs, and learners' learning outcomes. An alternate model proposed by Sancar et al. considers the order in which these outcomes take place to be important. This concept states that significant changes in teachers' attitudes and beliefs will not happen until there is proof that students' learning has improved due to modifications made to classroom procedures. Teachers' attitudes and beliefs are altered by successful implementation experience; they now believe it works because they have personally witnessed its effectiveness, and this knowledge or realization shapes their attitudes and beliefs. The illustration below demonstrates how this works:

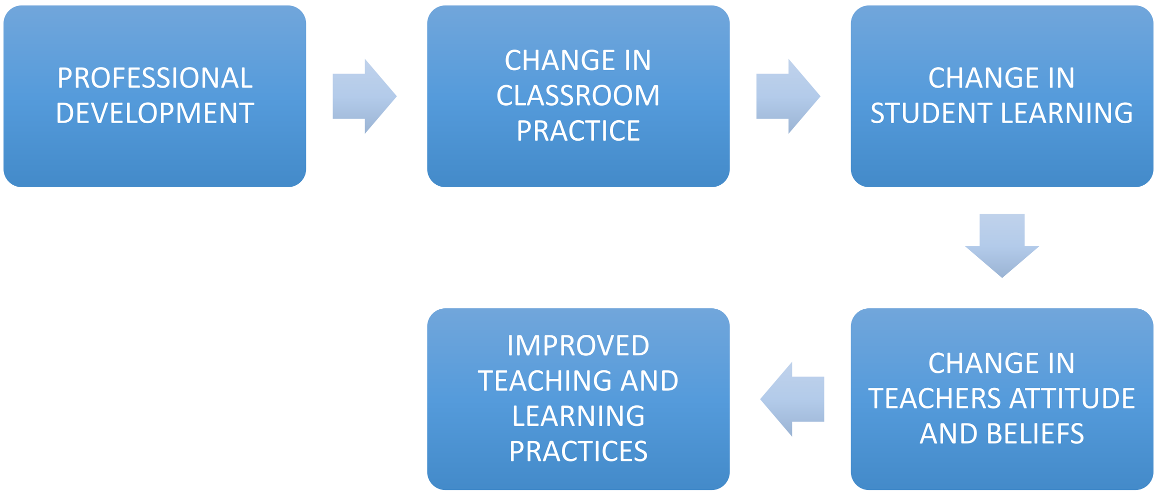

Figure 3.1: Alternative Framework by Sancar, Atal and Deryakulu (2021)

As stipulated by Powell and Bodur (2019:19), good professional development has the following five qualities:

- Alignment with educational objectives, regional and state standards, tests, and other professional learning activities, such as formative teacher evaluations,
- A focus on the fundamentals and the demonstration of content-related teaching techniques,
- Opportunities for collaboration among teachers,
- Opportunities for teachers to collaborate,
- Opportunities for active learning of new teaching techniques and
- Inclusion of ingrained follow-up and feedback.

As the leaders of their schools, principals should set an example by actively participating in their own personal development, as well as the professional development of their staff. Teachers must be committed to and accountable for their professional growth. The policy on teacher development reiterates the necessity for dedicated educators eager to draw on their own experiences and absorb new information (DoE, 2007:16).

Teachers are viewed as reflective practitioners with some background knowledge before entering the field (Ng, Wright & Kuper, 2019:1122). The currently employed, professionally unqualified teachers hold an undergraduate degree, and as they learn new things, their experiences and existing knowledge will shape what they learn. Professional development for accounting teachers will assist currently employed, professionally unqualified teachers in developing their pedagogical theories and practices, hence assisting them in becoming more knowledgeable. Unqualified teachers will learn or develop their theoretical and instructional ideas by experimenting with them, evaluating them, and receiving support and feedback (An Le & Hockey, 2022:140).

3.2.3.1.1 Relevance of the above to the aim of the study

The above section has several implications for achieving the study's aim. Teaching and learning of accounting in secondary schools emphasise the social, economic, and environmental aspects of accounting practices by including sustainability themes in the accounting curriculum. These may include the use of case studies and real-world examples that emphasise accounting practices to help students grasp the real-world applications of sustainable financial reporting and decision-making. This is done using pedagogical approaches, which get students involved, such as group projects, case-based learning, and hands-on activities linked to the content for sustainable accounting. Additionally, learners' application of sustainable accounting principles, such as critical thinking and problem-solving abilities, is assessed through assessment practices that integrate sustainability metrics and authentic assessments. Lastly, accounting teachers are better equipped to promote sustainable accounting practices through professional development. Giving them the necessary information and abilities helps them incorporate sustainability into their teaching and promotes a sustainable classroom culture.

3.2.3.2 Lesotho's Educational Policy Implementation

The critical question is, which policy documents does Lesotho have in place to support effective methods of teaching Accounting as a subject? Curriculum managers and policymakers must ensure that the curriculum reflects SDGs. In Lesotho, as elsewhere, educational policies need to align with global trends towards sustainability, ensuring that the content taught in schools prepares students for the challenges of the modern world, particularly in developing nations (Zama & Endeley, 2021).

The accounting syllabus, MoET education policy, and policy document on the duties of principals and HODs were used to get an in-depth knowledge of sustainable curriculum practices in accounting Grade 11 classes.

3.2.3.2.1 Syllabus extract: syllabus content

The accounting content is organised into eight themes as follows:

1) The purpose of accounting
2) Sources and recording of data
3) Verification of accounting records
4) Accounting procedures
5) Principles of financial statements
6) Preparation of financial statements
7) Analysis and interpretation
8) Payroll accounting

(MoET, 2018:4)

Based on the organisation of the topics in the syllabus, it is seen that the organisation's content follows the accounting process or cycle; one could say the accounting curriculum advocates the curriculum for critical accounting research. Critical accounting research allows students to develop their ability to think critically and analytically. Students can investigate how various accounting decisions and transactions might affect financial statements and influence decision-making when the curriculum follows the accounting process or cycle. Students can challenge the presumptions and consequences of accounting procedures using this analytical technique, which aligns with the fundamentals of critical inquiry.

Learning objectives in accounting focus on fostering and developing abilities and skills in management, entrepreneurship, and accounting, such as those used by bookkeepers, cashiers, managers, accountants, auditors, producers, and others in the business sector. After Grade 11, students could still participate in any society or community-based programs that involved purchasing, selling, and production. In other words, the contextualization of CAR aligns with what has been found in the literature because it emphasizes its potential to address the needs of subjective teachers (curriculum aims), proficient instructors (lesson objectives), and common/societal needs (learning aims).

3.2.3.2.2 MoET Education Policy

Due to its alignment with the objectives of the MoET Education Policy, the accounting curriculum is relevant to the workplace. It aims to assist the students in creating jobs for both themselves and others. Accounting aims to help students develop the abilities and mindsets necessary for the workplace. The curriculum becomes applicable to the world outside of school since it uses concepts employed in our everyday lives. These concepts are easily understood and effectively used by the students. The syllabus is current since the learners are taught how to use ideas, like budget and expenses, in everyday life.

The Accounting subject has too much content to cover in the allocated (limited) time because the students are too lazy to accomplish the job independently. Because some topics are packed with information, the allotted teaching time for this subject is insufficient for both practical and theoretical content. This condition leads to a neglect of practical learning. As stated by MoET (2018:3), the syllabus aims to develop knowledge and understanding of the principles and purposes of accounting for individuals, businesses, non-trading organisations and society as a whole. The second aim is to develop skills in preparing and interpreting accounting information. This syllabus aims to demonstrate that accounting is intended to provide learners with accounting knowledge and skills that would be applied in preparing the accounting information needed for various purposes by individuals, the world of work and life in general.

Among other accounting assessment objectives, the learners should be able to demonstrate knowledge and understanding. Learners are expected to demonstrate knowledge and understanding of facts, terms, principles and techniques appropriate to the syllabus and also to demonstrate understanding of knowledge through numeracy, literacy, presentation and comprehension (MoET 2018:2). The aforementioned aims of the syllabus and the objectives of the assessment, emphasises how important it is to understand the accounting curriculum.

3.2.3.2.3 Policy document on duties of principals and HoDs

In schools, curriculum managers are often referred to as principals/deputy principals and HoDs. Middle leadership is the HoDs' function in the school hierarchy. They support the principals in running the schools daily. They are in charge of seeing that the vision and mission of their department and school are achieved. This section examines the Lesotho policy documents regarding the responsibilities and roles of both principals and HoDs.

The ownership, management, and administration of the schools in Lesotho indicate More than 90% of schools are owned by the churches (Tlali & Matete 2021:194). Nonetheless, as stated in Section 28(a) of the Lesotho Constitution, the MoET chooses the educational policy (Kingdom of Lesotho 1993). Except for those who work privately for the church or community schools, the MoET covers 95% of teachers' wages. The MoET Teaching Service Department (TSD) is responsible for managing the payment of teachers' salaries (Tlali & Matete, 2021:200). Teacher leaders (HoDs) should get a responsibility allowance in addition to their basic salary as an incentive for their curriculum management role.

Through the inspectorate at the district level, where district offices offer expert advice and administrative support to the schools, the MoET has decentralized its power. The governance of the schools is the responsibility of the school boards. The school board has two responsibilities under the Lesotho Education Act of 2010 (Kingdom of Lesotho, 2010, Section 25): (1) manage and administer the school for which it has been established, and (2) supervise the administration and the proper and effective operation of the school. Additionally, the school boards consult with the local authorities on issues relevant to the development of the school and make recommendations about personnel matters, such as appointments, transfers, promotions and demotions (SENEKAL, 2015:4).

The school board's secretaries are the school principals chosen by MoET. They are also in charge of the schools' overall management and direction. Hence, they are considered top accounting officers (Chukwuemeka, Nweke, Ijeoma, Chioma, Stephen, Ngozi & Alfayo, 2021:609). The department heads receive some of the principals' responsibilities (HoDs). For the open HoD posts, seasoned educators from the schools apply. The school board interviews those who made the shortlist. The MoET reviews and interviews the shortlisted HoD applicants after receiving recommendations from the school board through the principal. The MoET then appoints the successful candidates. Experienced teachers are given preference for HoD posts, even though the minimal requirements for their appointment are not specified.

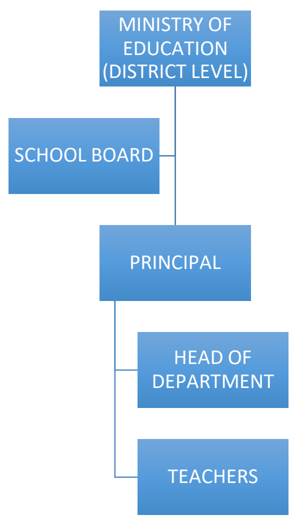

Figure 3.2: A typical high school management diagram

The *Manual for Principals of Secondary and High Schools* describes the roles and responsibilities of the HoDs in Lesotho's schools (MoET 2006). They include counselling the principals on acquiring books and equipment and the correct usage and distribution of that equipment. They also ensure that the school is adhering to the correct syllabi established by the MoET. They offer support to freshly hired instructors as they teach their topics. The HoDs have been tasked with leading the development of their departments' teacher colleagues and their particular school subjects. As a result, topic leaders, middle managers, and curriculum coordinators are the terms used to describe the HoDs.

The HoDs are positioned on the third tier of the school management hierarchy, as seen in Figure 6. They act as a conduit between the principal's office and the instructors in their individual departments (Abou Fakhr, 2020:20). Malinga, Jita, and Bada (2021:119) assert that the HoDs take the initiative from the middle. Malinga et al. (2021:121) also note that "the idea of leading from the middle has evolved as a strategy for the school system reform where the middle tier is recognised as being particularly significant in enhancing the ability and coherence of the school system". The HoDs are strategically positioned to educate in the classroom while ensuring the smooth operation of their departments because of their position in the hierarchy of school administration. Additionally, they plan pertinent extracurricular and academic activities to promote the growth of respective topic areas (Wahid & Pamungkas, 2019:918).

The school's success and its students' academic success depend on the principal's function as a curriculum manager. Principals can contribute to the development of an environment where students can thrive and realize their full potential by developing and implementing a high-quality curriculum, offering professional development opportunities for teachers, tracking student progress, developing partnerships, ensuring compliance, and managing resources (Pedro, Subosa, Rivas & Valverde, 2019:8). Principals play a crucial role in ensuring that the educational programs in their schools are efficient, pertinent, and in line with the needs of their students as curriculum managers.

Principals are in charge of creating and implementing a curriculum that fits their student's academic needs, as Gubbins and Hayden stipulated (2021:349), including ensuring that the curriculum is current, in line with local, state, and federal requirements, and suitable for the pupils' age and grade level. Principals are responsible for ensuring teachers are qualified to deliver the curriculum efficiently. They might hold workshops or professional development opportunities for instructors to learn about cutting-edge teaching methods, technology, or other tactics (Naidoo, 2019:5).

MoET (2006) also demonstrates that principals must monitor students' progress and ensure teachers give them the correct evaluations and comments. Data could be used to assess the success of the curriculum and pinpoint areas that need improvement. Additionally, they are expected to ensure the curriculum complies with all legal and regulatory standards, including abiding by all applicable local, state, and federal laws and any other rules or regulations (WHO, 2021). In his article, Purwanto (2020:524) shows that principals are responsible for overseeing the school's resources, including personnel, supplies, and hardware. They might allot funds to hire more staff or buy new materials to facilitate the curriculum's implementation.

3.2.3.3 Student engagement

Student engagement is crucial in accounting education, particularly in fostering critical engagement with material. This process encourages students to actively question conventional accounting practices and explore alternatives supporting social and environmental well-being. Tejura (2023:2) argues that this approach is central to cultivating reflective thinking and transforming the accounting discipline beyond traditional profit-driven models. Engaging students critically enhances their understanding of accounting concepts and enables them to assess the broader implications of financial practices on society.

One of the foundational elements of modern accounting is the double-entry bookkeeping system, established by Luca Pacioli in 1494, which enabled systematic record-keeping and accuracy in financial reporting. This system, as outlined by Macc and Al-Adeem (2022:26), laid the groundwork for modern accounting. Still, with the growing complexity of global economies, the discipline has evolved to include broader concerns, such as corporate governance, sustainability, and ethical financial practices. These developments highlight the necessity of teaching accounting in a manner that incorporates critical thinking and socio-economic context (Vasconcelos, Sangster, & Rodrigues, 2022:1402).

Integrating critical curriculum theory (CCT) becomes increasingly relevant in addressing sustainable curriculum practices. CCT posits that curriculum should not solely focus on imparting technical knowledge but should also encourage a critical understanding of the broader societal impacts of accounting practices. This theory emphasizes the need for a more holistic approach to curriculum design, which includes socio-environmental considerations (Zama & Endeley, 2021:5). In the context of Grade 11 accounting, implementing CCT within the curriculum would engage students in discussions about the role of accounting in promoting sustainability, corporate responsibility, and ethical decision-making.

Additionally, Ainsworth (2021:234) supports the idea that student engagement in accounting should extend beyond mastering technical skills. He asserts that students must be encouraged to question the foundations of the practices they are learning and consider how they could evolve to serve societal needs better. This aligns with the need for management strategies in accounting education that integrate sustainable practices. By fostering critical engagement, educators can guide students toward a deeper understanding of accounting's role in addressing global challenges, such as environmental sustainability and social equity (Pandit & Baker, 2021:31).

Furthermore, the evolution of accounting practices, particularly through technological advancements and globalization, necessitates an adaptive curriculum that can respond to the dynamic nature of the field. Mintchik, Ramamoorti and Gramling (2021:87) highlight how computerising accounting systems in the 20th century revolutionized the discipline, necessitating new pedagogical approaches in accounting education. As technology and societal expectations evolve, so must the strategies for managing and teaching accounting curricula, ensuring students can navigate the modern world's complex financial and ethical challenges.

3.2.3.3.1 Relevance of the above to the aim of the study

In conclusion, Lesotho's educational policy implementation is crucial for fostering effective teaching methodologies in Accounting and aligning the curriculum with SDGs. Incorporating global trends ensures learners have the skills to tackle modern challenges, particularly in developing countries. The Accounting syllabus, as the MoET outlines, is structured to promote critical thinking and analytical skills through its thematic approach. This structure supports critical accounting research (CAR), allowing students to evaluate the implications of accounting decisions. MoET’s education policy aims to make the curriculum relevant to real-world applications, prepare students for various roles in the business sector, and address societal needs such as job creation. However, the challenge of limited instructional time highlights the need for curriculum managers, including principals and heads of departments (HoDs), to oversee theoretical and practical learning effectively. The precise delineation of roles and responsibilities within the school management structure, supported by policy documents, ensures that middle management (HoDs) plays a pivotal role in implementing these policies, thereby contributing to sustainable curriculum practices in Grade 11 Accounting. This framework is relevant to achieving the study's aim of enhancing management strategies for a sustainable curriculum. In addition, the literature indicates that student engagement is central to fostering a sustainable and critically reflective accounting education. By integrating CCT and promoting critical engagement with accounting practices, educators can cultivate a generation of accountants who are not only technically proficient but also socially and environmentally conscious. This shift in educational focus is necessary to align accounting practices with the broader goals of sustainability and social responsibility.

3.2.3.4 Sustainability focus

Sustainable curriculum practices prioritize the long-term relevance and adaptability of the curriculum. In accounting education, this means ensuring that the curriculum remains updated with current accounting principles, technologies, and ethical considerations in a rapidly evolving business environment. Sustainable practices also emphasize student engagement, ensuring they develop critical thinking skills and financial literacy.

3.2.3.4.1 Sustainable accounting curriculum practices

While policies promote the development of sustainable learning environments for accounting and discuss the principles of critical accounting, actual classroom practices for the instruction of accounting, particularly at the Grade 10 level, show the exact opposite (Qhosola, 2016:5). As stipulated by Al-Hazaima Low and Sharma (2021:2), it is crucial to incorporate sustainability education into the current accounting curriculum. This integration is required in two ways: first, because sustainability accounting education will promote transparency and accountability in the future, and second, its incorporation into the curriculum will raise students' awareness and understanding of global sustainability issues. The capacity to improve future sustainability practices makes incorporating sustainability within accounting courses practical (Alam, 2022:10). SDGs suggest that quality education should meet specific criteria, which should aid the integration process (Boeren, 2019:277).

In general, Baker, Gray and Schaltegger (2022:2) identified three strands in the critical accounting research pertaining to sustainability: (1) relationships between social and environmental performance, economic performance, and reporting; (2) radical reforms or overthrow of markets and capitalism; and (3) constructive, but critical engagements with businesses and other organizations to change their direction toward less unsustainable curriculum practices.

A schematic overview of the larger critical research field is provided in Figure 4 below. It presents the three strands of current Social and Environmental Accounting (SEA) and Critical Perspectives in Accounting (CPA) research, the third strand of which is the overlap of the first two, with sustainability serving as the unifying theoretical framework (Gray & Tinker, 2003). The figure also includes a fourth strand for accounting research: sustainability, a foundational concept that unifies social, environmental, and economic performance and reporting at its heart. The fourth strand is research that expands on the existing episteme and uses new opportunities created by new information. This applies to Foucault's concept of episteme, which refers to the collection of beliefs and presumptions in a given time and culture that enable knowledge (Wheatley, 2019:18).

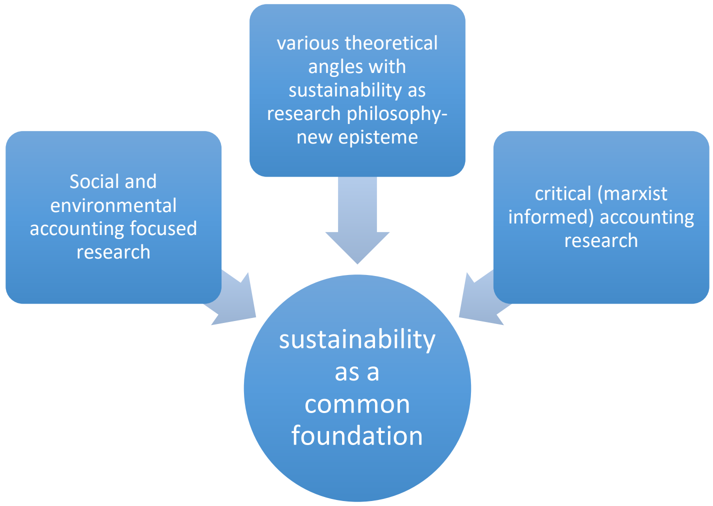

Figure 3.3: From common ground to philosophical underpinnings, sustainability in accounting research (researcher's own creation)

3.2.3.4.2 Management for sustainable accounting curriculum practices

For this study, accounting curriculum managers are principals, HoD's and accounting teachers. Management is the process by which the efforts of the organization's members are synchronized, focused, and guided toward the realization of the organizational vision. According to Kooli and Abadli (2022:482), management can be seen as a process that entails strategic planning, goal setting, resource management, record-keeping, results measurement, and allocating human and financial resources to accomplish the goals. Furthermore, Tlali and Matete (2021:194) succinctly define management as a process of organizing, leading, and managing the work of organizational members and utilizing all other organizational resources to realize the stated organizational mission and vision.

Curriculum managers provide leadership and support for teaching and learning in schools. Naidoo (2019:4) added that these teams comprise all educators with management roles within the school – the principal, deputy principal(s) and Heads of Department (HoDs). When these managers are effective, there is a good chance that high-quality teaching and learning will be produced and maintained (Shaturaev, 2021:2). Also, it has been noted that curriculum managers play a crucial role in assisting teachers in developing their skills and turning schools into centres of excellence. Ananga

(2020:310) provided support by demonstrating how managers and educators must collaborate to create various solutions that would guarantee the delivery of high-quality education.

The roles played by the curriculum designers and other stakeholders of the school as a whole have a significant impact on the effectiveness of teaching and learning provided by the school, as well as accomplishment levels. The principal plays a particular function in guiding learning or providing instructional leadership inside the SMT. "The core purpose of principalship is to provide leadership and management in all areas of the school to enable the creation and support of conditions that high-quality teaching and learning take place and which promote the highest possible standards of learner achievement" (Honig & Rainey, 2019:4).

Stone (2019:2) concludes that curriculum managers have considerable potential to enhance classroom teaching and learning practices when they are successfully employed. This primarily occurs due to HoDs exchanging ideas, creating school-wide regulations, and implementing uniform practices throughout the school (Lee, 2022:147). Curriculum managers monitor their subject's everyday teaching and learning activities, claim Tapala, Fuller and Mentz (2022:816). By providing the required assistance for the accounting teachers and maintaining ongoing oversight of school support measures, these managers also ensure that teaching and learning are carried out correctly. As stated by Arar, Kondakci and Taysum (2019:295), curriculum managers play a crucial role in overseeing curriculum practices, which helps establish the atmosphere needed for school change and the successful implementation of improvement plans.

Ebaid (2022:1371) states that managing curriculum practices is important because it focuses on the primary objective of educational organizations, which is the teaching and learning of accounting in schools. Also, controlling curriculum practices has become crucial to school reform and improvement (Pont, 2020:154). By changing the curriculum practices of the accounting teachers through different instructional leadership models in school administration, their utilization contributes to enhancing the teaching and learning of accounting in schools (Kulophas & Hallinger, 2021:1).

Principals, HoDs, and accounting teachers can use the model of curriculum practices management in Fig. 4 to monitor the teaching and learning of accounting in secondary schools.

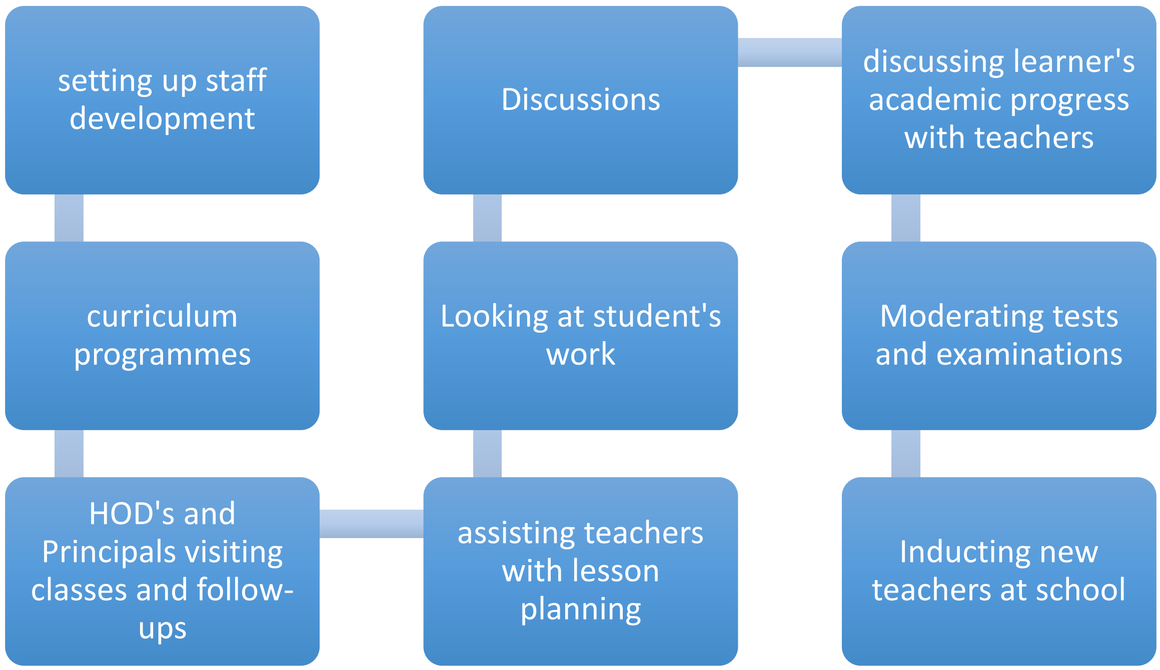

Figure 3.4: Model of Curriculum Practices Management (ElKaleh, 2019:3)

As shown by ElKaleh (2019:4), the above model states that accounting HoDs should visit the classrooms, monitor student progress, talk with the accounting teachers about student progress, and help the accounting teachers prepare lessons. This should be accomplished by providing the tools necessary for effective teaching and learning, regulating the exams the accounting teacher gives the accounting students, and hiring new accounting teachers to teach accounting when the number of students enrolled in accounting classes at a particular school is higher than anticipated. By fostering an atmosphere where teachers and students can assume shared responsibility for learning and collaborate on projects that advance school objectives, these strategies seek to increase learner accomplishment. This paradigm also acknowledges principals as both instructional leaders and curriculum managers because they are responsible for taking the initiative to implement and enhance their schools' curriculum. As Bellibaş, Polatcan and Klnç (2022:812) supported, the model would also help principals develop interest and expertise in the new curriculum. The model presented above is similar to the measures principals took in their capacity as curriculum managers to improve efficient teaching and learning of accounting in secondary schools.

3.2.3.4.3 Relevance of the above to the aim of the study

The above section states that to achieve the study's aim of enhancing accounting curriculum practices in classrooms, there is a need to focus on sustainable curriculum practices. Sustainable accounting curriculum practices encourage relevance, critical thinking, moral decision-making, and the practical application of principles, all of which improve secondary accounting teaching and learning. Sustainable accounting education gives students the skills and information they need to succeed in their subsequent careers by educating them about the changing demands of the accounting industry and imparting a global perspective. Not only will the current learners benefit from the above, but future accounting learners and SDG4 will also be achieved as a result. Furthermore, the section emphasises the importance of curriculum managers, which involves principals' and HODs' roles, which determine the instructional resources such as textbooks, chalkboards, teaching and learning technology, and teacher training and development resources required for curriculum advancement. Their role also entails planning a budget for acquiring the above resources.

3.2.4 Gaps discovered in the review of the literature

The reviewed literature on the nature and scope of management for sustainable curriculum practices in Grade 11 Accounting reveals several significant gaps that must be addressed to enhance curriculum management in this context. These gaps, primarily identified through the lens of Critical Curriculum Management Theory (CCMT) and Critical Accounting Research (CAR), highlight areas where current educational practices and research fall short in promoting sustainability, critical thinking, and ethical awareness in accounting education.

3.2.4.1 Limited integration of social and environmental issues in Accounting Education

While traditional accounting education has long focused on technical proficiency and financial reporting, there is a notable absence of curriculum practices incorporating social and environmental issues. Atkins and McBride (2023:168) indicate that the current literature primarily emphasizes the historical development of accounting practices, such as the evolution of double-entry bookkeeping, but falls short in addressing how these practices intersect with contemporary concerns like climate change, corporate social responsibility (CSR), and social equity. This gap underscores the need for curriculum management to broaden its scope to include sustainability topics and foster a more holistic view of accounting that integrates ethical considerations.

3.2.4.2 Inadequate Critical Pedagogy in Accounting Curriculum Management

The reviewed literature highlights a predominance of conventional pedagogical approaches prioritising rote learning, technical skills, and standardized assessments. However, there is minimal discussion of critical pedagogy that encourages students to question the status quo of accounting practices (Macrine 2020:2). Critical Curriculum Management Theory suggests that curriculum should not only teach accounting principles but also challenge students to engage with the broader social, political, and environmental implications of these principles. The gap in implementing critical pedagogy in accounting classes suggests that current curriculum management fails to prepare students for real-world complexities beyond financial calculations adequately.

3.2.4.3 Insufficient focus on teacher training for sustainable practices

The literature emphasises historical developments and the technical aspects of accounting. Still, there is a limited focus on equipping teachers with the necessary skills to integrate sustainability and critical thinking into their teaching practices. Teacher training, particularly in the context of sustainable curriculum management, is underexplored (Hibbert, 2022:161). Without proper training, teachers may struggle to facilitate discussions on the ethical dimensions of accounting or engage students in critical reflections on the impact of financial decisions on society and the environment. This gap points to the need for professional development programs that prioritize sustainability and critical pedagogy for accounting educators.

3.2.4.4 Lack of Interdisciplinary Approaches in Accounting Education

Another critical gap identified in the literature is the lack of interdisciplinary approaches within accounting education. The reviewed literature tends to focus on accounting as an isolated discipline, with little attention given to how accounting intersects with other fields, such as environmental science, ethics, and economics. In their article, Manetti et al. (2021:260) allude that Critical Accounting Research advocates for a more interdisciplinary approach that enables students to explore how accounting practices affect and are affected by broader societal and environmental factors. The absence of such interdisciplinary perspectives in the current literature suggests a need for curriculum managers to expand the scope of accounting education to foster a more comprehensive understanding of the subject.

3.2.4.5 Overemphasis on profit-driven models

A significant gap identified is the overemphasis on profit-driven accounting models within the reviewed literature. Traditional accounting education has focused primarily on maximizing financial profitability and complying with legal standards. However, Critical Accounting Research calls for a shift towards accounting models that consider business decisions' social and environmental costs (Tejura, 2023:10). As reflected in the literature, current curriculum management practices lack strategies to integrate these alternative accounting models into the curriculum. This gap limits students' ability to critically engage with the ethical dimensions of accounting and develop solutions that prioritise sustainability over profit maximisation.

3.3 SUMMARY OF CHAPTER THREE

This chapter presented a range of relevant literature on managing sustainable curriculum practices in accounting. This review aligns with the study's first objective, which is the nature and scope of management for sustainable curriculum practices in accounting classes. In addressing this objective, the chapter first discusses the nature of management for sustainable curriculum practices and then addresses the scope of management for sustainable curriculum practices. The discussions infuse critical curriculum management theory and critical accounting research as two theories guiding the study. The chapter concludes by discussing gaps discovered in the literature review in the Lesotho context. The next chapter discusses the research design adopted and the methodology employed by this study.

CHAPTER FOUR
RESEARCH DESIGN AND METHODOLOGIES

4.1 INTRODUCTION

The previous chapter looked at a range of relevant literature related to management for sustainable curriculum practices in accounting. The study aimed to formulate a strategy to enhance the management of sustainable curriculum practices in Grade 11 Accounting. This chapter delves more into certain aspects of methodology and research design that were only briefly touched upon in Chapter One to support the selection of a qualitative approach and paradigm. As a result, this details the study's participants and explains how the qualitative methods, namely observations, interviews, and document analysis, enabled the researcher to collect and analyse data collected from Lesotho High Schools. The aforementioned blueprint of this study is explained in-depth in the following sections. This chapter further discusses the ethical procedures that were followed to allow for the success of the empirical research and, finally, provides a summary of the chapter.

The current study was guided by the Interpretivist research paradigm, rooted in the belief that reality is socially constructed and subjective. The Interpretivist paradigm seeks to understand the world through the meanings individuals or groups assign to it, emphasising the importance of context, culture, and experiences. In their article, Fossey, Harvey, McDermott and Davidson (2002:717) state that interpretivists focus on qualitative research methods to explore the depth and complexity of human experiences.

The interpretivist paradigm informed the methodology and methods used in this study. Since the study investigates how management practices would improve sustainable curriculum practices in Grade 11 accounting, a view of stakeholders' lived experiences and perceptions vital in supporting such change (e.g. teachers, HoD, principals) was needed. The research focused on understanding how curriculum management was experienced in practice in a nuanced, appropriate and contextualized manner rather than concentrating on achievable outcomes using this paradigm (Cohen, Manion & Morrison, 2018:79).

Semi-structured interviews, lesson observations, and document analysis were all used to gather data. Hogan and O'Flaherty (2022:120) indicate that they allow for a thorough investigation of participants' perspectives and experiences with sustainable curriculum practices; these approaches are consistent with interpretivism. For instance, semi-structured interviews allow participants to articulate their opinions in their own terms and reveal how they subjectively understand accounting curriculum management.

Consequently, the Interpretivist paradigm influenced the selection of qualitative methodologies and the study's overarching objective: comprehend, analyse, and explain curriculum managers' lived experiences and perspectives within their particular educational setting. The research aimed to better understand sustainable educational practices by producing data that represent curriculum management's intricate, socially constructed reality through this perspective.

4.2 RESEARCH PARADIGM

The interpretivist paradigm aligns perfectly with the research objectives. The study seeks to explore and understand how teachers, heads of departments, and school management conceptualize and implement sustainability in the context of accounting education.

4.2.1 Interpretivist Research Paradigm

The interpretative paradigm served as a foundation for the study's formulation of a plan to improve management for sustainable curriculum practices in accounting. This paradigm focuses on constructing meaning and aims to comprehend the subjective nature of human experience (Alharahsheh & Pius, 2020:39). It is concerned with how people define, interpret, and comprehend the circumstance or phenomena. The interpretative paradigm is predicated on the idea that people construct meaning in their environments due to their interactions with others. This premise is consistent with the study's theoretical approach, which sought to comprehend that knowledge is socially constructed (Simandan, 2019:129). As stated by France Uny, Ring, Turley, Maxwell, Duncan, Jepson, Roberts and Noyes (2019:1), an interpretive approach is the systematic analysis of socially significant action through close, in-depth observation of individuals in their natural environments to arrive at understandings and interpretations of how individuals construct and maintain their social worlds. In this study, observation was used as one of the instruments to obtain research data, which implied a subjectivist relationship between participants and the researcher.

As stipulated by Sanchez, Bonache, Paz-Aparicio, and Oberty (2023:2), interpretivists believe that reality is multiple and thus relative. It is even more challenging to interpret in terms of fixed realities because the meanings of the various realities also depend on other systems. The participants' actions and words can be given meaning because of these multiple realities. Since the primary goal of this study was to concentrate on knowledge and interpretations connected to managing accounting curriculum practices in Lesotho, interpretive methodology is more relevant. So, using the interpretivist paradigm, the researcher could ascertain the thoughts and motivations that influenced the curriculum managers' activities.

The fact that this study used a qualitative methodology suggests that its purpose was to understand the perceptions of curriculum managers in high schools in Lesotho rather than to generalise or utilise statistics. Because knowledge acquired in this way is socially constructed rather than objectively determined and seen, the study also used interpretivist research methods (Fischer, 2019:133). Another point was that interpretivist avoid strict structural frameworks, like those found in positivist research, because they must interpret meaning in social interactions and make sense of what is considered reality (Nickerson, 2022:2).

Since the technique deals with measurable relations, as opposed to a positivist approach, which does not allow for the researcher's subjective view, the interpretive approach does not apply any universal laws. This is because, per Nwokedi (2019:4) and research methodology, the world is constantly being produced and redeveloped by reflective, thinking, and feeling beings who can affect their surroundings. Also, in the interpretive paradigm, meaning and perceived realities are prioritized over facts.

4.2.2 Epistemology of the interpretive paradigm

Epistemologically, knowledge is subjective, built from experiences and interpretations, and can only be understood from the point of view of the directly involved individuals. This study was fundamentally concerned with meaning and sought to understand accounting curriculum managers' experiences and interpretations of management for sustainable curriculum practices in their everyday teaching contexts and backgrounds.

4.3 RESEARCH APPROACH

The study used a qualitative style of inquiry. In areas where understanding participants' subjective experiences, perspectives, and contextual reality is essential to addressing the research question, a qualitative research approach is frequently employed. In this case, understanding how principals, teachers, and department heads understood and used these methods in their particular contexts was important when exploring ways to improve sustainable curriculum management in accounting classes.

4.3.1 Qualitative research design

The study started from the premise that there are numerous ways to interpret the universe. The researcher classified the study as qualitative research based on this assumption. The goal was to understand how accounting curriculum managers foster the management of sustainable accounting curriculum practices and what those management strategies bring to the school. Using a qualitative approach, it was feasible to comprehend curriculum practices from the perspectives of principals, HoDs, and teachers. The researcher accessed these curriculum managers' subjective experiences and understandings through the qualitative technique, focusing on the circumstances in which they engage among themselves and their students.

Furthermore, in consideration of the researcher's intention to explore curriculum managers' meaning-making from various perspectives, this approach was considered to be the most appropriate, as it is mainly concerned with understanding the people's lived experiences and the meaning they make of that experience from their perspective as they experience the problem in a real-life situation (Fuster Guillen, 2019:217). In other words, the search for meaning is central to qualitative researchers.

The purpose of qualitative research was to interpret data to gain an understanding of the phenomenon. The objective was to determine the what, how and why of a particular case or phenomenon and thus, the focus is on the “qualities of the phenomenon rather than the quantities” (Alharahsheh & Pius, 2020:39). The research questions that guided this study articulate well with this objective with the use of the interrogatives what, how and why in the questions themselves.

It is crucial to note that methodology is the strategy, plan of action, or procedure that guides the selection and application of specific procedures. The methodology also connects the selection and use of techniques to the intended result (Guangul, Suhail, Khalit & Khidhir, 2020:519). As advised by experienced methodology researchers, the purpose of the methodology of qualitative research designs is to describe, assess, and defend the usage of specific procedures. Similar ideas are expressed by Cypress (2019:264), who also argues that qualitative research methodologies are inductive, developing, and influenced by the researchers' prior knowledge of data collection and analysis. Guided by this definition, this section discusses qualitative research methodology to justify the methods utilised to achieve this study's primary aim.

The choice of a qualitative methodology was appropriate for this study because it allowed the researcher to interact with the participants in their natural environments - in this example, three selected high schools in Lesotho - to gather evidence of their daily lives and experiences. This is due to the interpretivist’s inductive nature of conductive qualitative research, which employs a variety of techniques to explain behaviour and perception and yields descriptive results (Thompson, Burdine, Thorne & Sandhu, 2021:336; Doyle, McCabe, Keogh, Brady & McCann, 2020:443). The nature of the primary goal necessitated substantial data regarding attitudes, behaviour, and activities to comprehend why teachers instruct in the manner they do. This approach in this qualitative study was consequently grounded in qualitative research due to the nature of the research aim and interpretivist research design.

In view of Fuster Guillen's (2019:217) elucidation that qualitative methods focus on the process and are ways of finding out what people do, know, think and feel, the qualitative approach allowed me to acquire information and observe teachers while assessing learners in class. Therefore, the researcher concurs with Allan (2020:177), who says that qualitative research is based on the belief that knowledge is constructed not only by observation but also by explaining peoples' intentions, beliefs, values and reasons, meaning-making and self-understanding. Taking the purpose of the study into consideration and attempting to understand qualitative research, particularly as it impacts this study from the work of several researchers (Ticheloven, Blom, Leseman & McMonagle, 2021:491), teachers were interviewed and observed within the school and classroom context with events occurring naturally, but within clearly defined boundaries.

In qualitative research, the significance of context is emphasised because the study was conducted in a social and real-life setting where data may be gathered on many realities. The goal of this study was to find meaning in social interactions, and this approach was well-suited to that goal because it emphasizes the importance of context in shaping human behaviour. In order to obtain data, research participants interacted within their normal environment while thorough information was gathered in various ways. A qualitative study approach was chosen as it allowed the researcher to investigate and acquire insight into how accounting teachers, HoDs, and principals develop and make sense of accounting curriculum practices in their schools.

4.3.2 Qualitative case study

A case study refers to an intensive study about a person, a group of people or a unit, which is aimed to generalize over several units. Case studies are an intensive, systematic investigation of a single individual, group, community or some other unit the researcher examines (Alam, 2021:1). To address the research questions identified in chapter one, this study utilised a qualitative case study design approach, allowing the researcher to infuse into this research the benefits of the case study design highlighted by research literature (Pathiranage, Jayatilake & Abeysekera (2020:361). Schoch (2020:245) believes that case studies focus on a specific situation and offer insights and understanding of the studied cases. Therefore, in this study, a case study approach provided a strategy that helped the researcher understand the situation and the meaning of those involved. The utilisation of a case study design identifies seamlessly with the purpose of this study, which is to identify a strategy that participants say enhances management for sustainable curriculum practices in accounting while understanding how accounting curriculum may be managed for outstanding influence in Lesotho schools.

Case study research raises questions about the boundaries and defining characteristics. Gallagher (2019:2) concurs that a case study is an in-depth description and analysis of a bounded system. Sanda, Anigbogu, Izam and Nuhu (2021:27) tend to support this by adding that a case study is a qualitative research approach in which the investigator explores a bounded system or multiple-bounded systems over time through detailed, in-depth data collection involving multiple sources of information. The boundaries that define the cases in my study are principals, HoD and accounting teachers, and, more specifically, those who teach learners in Grades 11 in their specific work context, which is Lesotho schools – my choice of data production techniques took this into account—noted that despite benefits and insights provided by the case study methodology, its application in accounting education is nevertheless constrained by a lack of research. So, it was anticipated that this study would help fill this gap in the studies on accounting education.

4.4 SELECTION OF RESEARCH PARTICIPANTS

Participants in this study were selected based on their direct engagement in the administration and delivery of the accounting curriculum since they are important players in the management and implementation of sustainable curriculum practices. Their viewpoints, experiences, and methods were crucial for understanding the problems facing curriculum management today and possible solutions. The study intended to collect comprehensive information reflecting the real-world dynamics of curriculum management within the context of Grade 11 accounting by selecting participants actively involved in educational management and teaching. This selection procedure guaranteed that the results were based on real-world experience and that they helped develop strategies for sustainable curriculum practices.

4.4.1 Population (N)

Gao, Zhang and Zhou (2019:1) stated that there are two types of population in research: target and accessible. The term "target population" or "theoretical population" refers to the complete group of people from which researchers want to conclude (Andrade, 2021:86). In this study, the group represented the entire school population of the district from which the researcher selected the participants. The main emphasis of a scientific inquiry is that the researcher sampled the study population. The entire population (N) shares similar characteristics across the entire research population (Gao et al., 2019:4; Andrade, 2021:88).

The researcher utilised Poucher, Tamminen, Caron and Sweet's (2020:163) advice that the problem's choice is automatically linked directly to the particular field in which the inquiry is to be undertaken to determine the target population in this study. The main aim of this study was to identify a strategy to enhance management for sustainable curriculum practice in Grade 11 Accounting, Lesotho. Therefore, the research question was located within the Ministry of Education and linked to the population of principals, HoD and teachers in Lesotho schools.

Accessible population, on the other hand, is the population in research to which the researchers can generalise their conclusions. Considering that the main aim of this study was to identify a strategy to enhance management for sustainable curriculum practice in Grade 11 Accounting in Lesotho high schools, it suggests that the population was principals, accounting HoD and teachers in Lesotho. However, because it is not always possible to involve everyone in the study, only some principals, HoDs, and teachers must be selected to participate. This view leads to the discussion of sampling. Next, I discuss the sample and the sampling procedures.

4.4.2 Sampling strategies used in the study

Sampling refers to how researchers select members from the population in the study (Stratton, 2021:373). The selection of members is due to the large sizes of populations and the fact that researchers often cannot test everyone in the population because it is too expensive and time-consuming (Oribhabor & Anyanwu, 2019:47). Since there is rarely enough time or money to gather information from everyone in the population, the goal, therefore, becomes finding a representative sample of that population (Stratton, 2021:375).

Therefore, a study sample is a subset of the population and must represent the population from which it was drawn. It must also be of a good size to warrant situational analysis. Pandey and Pandey (2021:11) concur but added the emphasis that a sample is a group of individuals who participate in the study, and this, in qualitative research, are individuals that the researcher ends up interviewing, observing or interacting with. The definition further explains that people who could have been participants in the study but did not participate are not considered part of the sample but are referred to as the sampling frame.

In this study, it was mentioned in the preceding sub-section, the population were principals, accounting department HoD and teachers in Lesotho, but since they could not all be included in the study, only three principals, three accounting department HoD and three accounting teachers in schools in Maseru Lesotho became the sample. It is worth mentioning that qualitative methodology encourages qualitative researchers to interact with small groups of participants in their natural settings to make meaning of the phenomena and encourages using a small sample (Bergen & Labonté, 2020:784). Two teachers, two HoDs, and two principals came from two government schools, and one teacher, one HoD and one principal came from one of the international schools in Lesotho. As the Lesotho Constitution requires, this sample structure was created to incorporate different viewpoints on sustainable curriculum practices from public and private educational institutions operating under the Ministry of Education and Training (MoET). Since principals, heads of departments, and teachers are directly involved in the strategic planning, decision-making, and daily implementation of the accounting curriculum, their inclusion was essential. Their understanding of present management techniques, challenges, and possible improvements offers a thorough understanding of how sustainable curriculum practices can be successfully improved in diverse educational settings. The foregoing suggests that the changes in the revised accounting curriculum applied to all three schools, highlighting that the three schools had something in common. The choice of local and international contexts in this study was encouraged by literature presented in the previous sections that contends that meaning and perspectives are made in context and by accounting for the subject performance of each school. The description of how sampling was accomplished is necessary in light of the aforementioned, and the following subsection lists the different forms of sampling. However, case studies are defined as intensive studies focused on a person, group of people or a unit. They usually aim to generalise the findings over several units. In this case, the study was an intensive and systematic investigation of groups and communities in which this researcher examined in-depth information relating to several variables.

4.4.2.1 Sampling

Berndt (2020:224) posits that when conducting research, it is hardly ever possible to study the entire population the researcher is interested in. Hence, researchers rely on sample techniques to collect data and answer research questions. For this study, non-probability sampling was identified as the method to be utilised.

4.4.2.1.1 Non-probability sampling/purposive sampling procedures

Non-probability sampling utilises non-random sampling, and some consider this type of sampling as not genuinely representative because some elements of the population are not offered a chance of selection (Berndt, 2020:224). It involves selecting elements based on assumptions regarding the population of interest, which forms the criteria for selection and is done purposively. As stipulated by Pace (2021:1), with non-probability techniques, the selection is purposively done to create a smaller unit attached to the main population. Therefore, the selection relies on the subjective judgement of the researcher, who knows the population. In addition, the conclusions drawn by the researcher cannot be inferred from the sample to the entire population (Robinson, 2022:2).

It is also important to mention that the assumptions of qualitative sampling are based on the notion that social actors are not predictable like objects (Rahman, 2023:42). Consequently, the non-probability sampling was suitable to select the sample for the reason that the study did not seek to generalise conclusions to the larger population. Secondly, the descriptive nature embedded in the interpretive research paradigm suggests that the study population were considered participants.

There are many examples of different strategies used to draw a sample in qualitative research, which utilise non-probability methods, including convenience, quota, and purposive methods. Campbell, Greenwood, Prior, Shearer, Walkem, Young, Bywaters and Walker (2020:652) explain that purposive criteria are among the best. This is because, with this purposive criterion, samples are small and intensively studied to generate a large amount of information. Bhardwaj (2019:11) shares the same view and further states that in purposive sampling, the researchers choose sampled units, which, by their judgment, will meet the specific purpose of the study. The foregoing is necessary because qualitative research aims to deeply explore the views of a group of participants with the same characteristics.

Against this backdrop, this study employed purposeful/purposive sampling because the sample was based entirely on the researcher's judgement (Schildkamp, 2019:257). This study's population (N) included principals, HoDs, and accounting teachers in Lesotho. For this reason, the study sample (n) was nine curriculum managers of Grade 10 and Grade 11, and these curriculum managers could assist the researcher in establishing the understanding, meanings, and meanings given to curriculum practices in accounting in Lesotho schools.

The breakdown included one principal, one accounting department HoD and one accounting teacher from an international private school; two principals, two accounting department HoD, and two accounting teachers from local public schools were based in the Maseru District in Lesotho. The small sample and location were further influenced by accessibility regarding finances, distance between schools and time availability. Maxwell

(2021:4), who attests that qualitative sampling typically focuses on a small number of individuals likely to be informative, also guided the population sampling. Hence, nine curriculum managers became the sample in this study because a purposive sample refers to a group of non-probability sampling techniques in which units are selected because they have characteristics that researchers need in a sample. (Klar & Leeper, 2019:419).In other words, units are selected “*on purpose*” in purposive sampling because their characteristics help them provide data that answers the research question and its sub-questions. In addition, qualitative literature asserts that researchers seek out individuals and settings where specific processes being studied are most likely to occur. The choice of local public and international private settings/contexts allowed the researcher to establish perceptions from different settings to collect rich and deep data on accounting curriculum practices. The participants were chosen regardless of gender, race, age and cultural background.

It can, therefore, be mentioned that the sampling method used in this study was convenience sampling. Asenahabi (2019:76) posits that researchers in qualitative research select their participants according to their characteristics and knowledge, which is a feature of purpose sampling. Wang and Cheng (2020:65) add that there are many examples of purposive sampling, but just like the literature cited above, homogenous sampling is the best because it selects certain people. After all, they possess similar characteristics. The choice of purposive sampling was therefore encouraged by the discussions above.

Although the three schools are located in different locations, one to the north, another to the south and the third to the east of the capital, Maseru, they are only a few kilometres away. So, the researcher did not have to spend much time moving from one school to another. Therefore, This sample size was enough and relevant because the purpose was not to generalise the findings but to get a rich and deep understanding of the meaning of managing accounting curriculum practices in Grade 11 Lesotho schools.

Consequently, purposive sampling was used to create a sample that exclusively included nine high school accounting curriculum managers in Maseru Lesotho who were observed and interviewed to collect data. The nine were selected because they could fit in for the research, as the sample included strategic managers(principals), tactical managers (HODs), and operational managers (accounting teachers); the above was considered to give in-depth insights on identifying a strategy to enhance management for sustainable curriculum practices in accounting. The issue of selecting the schools that participated in this study is addressed in the following subsection.

4.4.3 Selection of sites and situation analysis

Selecting sites for research purposes may be a difficult and seemingly overwhelming task. Familiarity with a site might help with selection, but multiple contributing factors can influence whether or not a site is ultimately chosen. Researchers are reminded by Dos Santos (2019:294) that communities to study are one of the most significant decisions in research. This is so because the decision will affect the study's duration, determine how the results are received, and the ultimate credibility. Almaiah, Al-Khasawneh and Althunibat (2020:5261) quickly state that site sample design is influenced by three major issues: how sites are defined, how many are studied and how they are selected. Other factors to consider when selecting a site include accessibility and population (does the site have the appropriate teachers (All of Us Research Program Investigators, 2019:668).

Sites in this study were defined as schools in Lesotho, and the location of eligible schools in this study was focused on the City of Maseru. Issues regarding convenience influenced location time, funds, and accessibility. The next step was determining which schools in Maseru Lesotho could form the sample. To be eligible for inclusion in the research sample, a school had to offer accounting as a subject from Grade 9 to Grade 11. The third step was then to determine the size of the sample. In general terms, many authors, including Funder and Ozer (2019:156), state that the larger the size, the better because large samples tend to be more similar to the population from which they are drawn. As a result, the number of sites sampled in this study was three high schools. The three schools were further selected because of their easy access in terms of finances and proximity to the researcher.

The following sub-section presents the profiles of three sampled schools and those of the nine sampled curriculum managers (teachers, HoD and principals). School backgrounds and curriculum managers' profiles are necessary because this study involves human participants, and it is important to mention where they came from. The potential participants came from Lesotho high schools because of the nature of the research question. The selected schools became significant of the settings that had the potential to be the clue that might unlock a more comprehensive understanding of the context. Different contexts were necessary because they provided the researcher with various environments and the impact of such an environment on the management of accounting curriculum practices. In this way, the chosen sites offered rich data collection.

4.4.4 Description of schools sampled

The study sampled schools A, B, and C to generate rich participant data. The background of each school is described below. A description of the participants follows this.

4.4.4.1 Description of School A's background

School A is an English-medium school located in Maseru, Lesotho. The school community is composed of different nationalities, and some community residents are of other religious affiliations. School A, as recommended by experts in Moet, operated following the rules and regulations of the MoET, so the principal secretary of education answered it. The accreditation boards, including Cambridge International School (CIS), accredited this school. School A enrols a co-educational school. According to Principal 1, the head teacher and deputy are recruited from backgrounds that already have exposed them to new trends in education, teaching and learning.

In School A, accounting is offered as a compulsory subject from Grade 9 to Grade 11. School A has three streams for students in Grade 8 to Grade 11, so the number of students per class is between 25 and 30. The size of the rooms and the low numbers of students allow desks to be arranged according to the teacher's needs.

School A has installed projectors and computers in most of the classrooms. The school also has a computer laboratory with access to the Internet, but the laboratory is specifically used for teaching computer lessons and information technology. However, the school community, including teachers and students, still has access to internet facilities. There is also a library with various books on different subjects, and multiple departments have several reference books. There is also a well-equipped science laboratory.

In School A, Accounting is taught by several teachers, some of whom are not qualified teachers and others who did not study accounting at higher levels of education. Concerning the timetable, Teacher 1 teaches 30 lessons of 45 students each. The Grade 11 Accounting results in the last three years show a consistent 65% pass rate.

4.4.4.2 Description of School B's background

School B is a government school in Maseru that offers a localised curriculum, namely LGCSE. This localised curriculum is accredited and recognised by Cambridge International Examinations (CIE), and according to ECOL, the curriculum and certification are recognised internationally. The School B is co-educational. In School B, the head teacher and deputy recruitment and appointment are done differently than in School A. In this school, according to Teacher 2, appointments are guided by long service in the school.

School B is a long-established school with two streams for every class level. At this school, accounting is offered from Grade 9 to Grade 11, and two teachers teach it. Each teacher is assigned to teach one set from Grade 9 to Grade 11. The number of students in each class from Grade 9 to Grade 10 is between 45 and 50. The numbers in Grade 11 drop to 15 because the subject is an elective.

Within the staffroom building is a computer room where teachers utilise three computers simultaneously. No internet facilities exist, so the computers are used and assigned for typing. There are various departments with their offices located within the main building. The classroom walls are mounted with chalkboards and notice boards, and because of the large number of students in each Grade 8 to 10 classroom, the chairs are arranged all facing the chalkboard at all times. Teacher 2 has 27 lessons of 40 minutes each. The

Grade 11 Accounting results in the last three years show a pass rate of 55%, 60% and 52%, respectively.

4.4.4.3 Description of School C's background

School C, like School B, is a government school in Maseru, Lesotho. It also uses the LGCSE curriculum, accredited and recognised by CIE; therefore, according to ECOL, it is recognised internationally. School C is co-educational. Just like in School B, in School C, the appointment of the head teacher and deputy is guided by long service in the school.

School C has two classes, Grade 8 to Grade 11, and English is the medium of instruction. Accounting is taught from Grade 9 to Grade 11, and it is compulsory in all grades. In each Grade 8 – 11 class, there are between 55 and 60 students, and because of such large numbers, the desks are arranged all facing the chalkboard at all times. In School C, accounting is taught by three teachers from Grade 9 to Grade 11. Teacher 3 had 30 lessons of 40 minutes each.

There is a computer laboratory and 20 computers in School C, however there is no internet. Teachers use the lab simply to type materials. Individual students are expected to buy their own prescribed books; in this case, only one accounting book exists. In the accounting classrooms, the chalkboards are the only things mounted on the walls. This school has a library with a few books and a photocopying machine, which was out of order for the duration of the empirical research. One of the classrooms is used as a science lab, which is short of the equipment necessary for a science lab. In particular, the LGCSE results for accounting seemed to indicate some improvement from just 50% to 60% in 2021 and 75% in 2022.

4.4.4.4 Description of the participants

The following brief description of the nine curriculum managers' (three principals, three HoD and three accounting teachers) backgrounds provides an overview of their accounting qualifications, teaching and experience. To ensure anonymity, the three principals who participated in the research are referred to as P1, P2, and P3, HoD as H1, H2, and H3 and accounting teachers as T1, T2 and T3. Table 4.1 below shows the bio-data of the participants.

Table 4.1: Participants' Bio-Data information

School pseudonym	Principal Code and pseudonym	HoD code and pseudonym	Teacher code and pseudonym	Qualifications held	Working experience
School A	Principal 1 (P1)	Head of department 1 (H1)	Teacher 1 (T1)	P1: M.ed H1:B.ed Honours T1: B.com	P1:19 years H1:10 years T1: 12years
School B	Principal 2 (P2)	Head of department 2 (H2)	Teacher 2 (T2)	P2,H2:B.Ed Honours T3: B.Ed	P2: 8 years H2: 6years T2:5 years
School C	Principal 3 (P3)	Head of department 3 (H3)	Teacher 3 (T3)	P3:B.Ed Honours H3: B.Ed T3: B.com and Post Graduate Diploma in Education	P3, H3:12 years T3: 5 years

(Source: Researcher's own work, deducted from the bio data by the participants)

4.4.5 Data generation strategies used

The choice of data collection methods aligned with the research purpose and questions to be addressed. Morgan (2022:4) states that "qualitative methods are ways of finding out what people do, think and feel by observing, interviewing and analysing documents". Accordingly, the researcher used more than one data generation method to obtain an in-depth understanding of accounting managers' meaning-making and practices of managing accounting curriculum practices. Interviews were used as the primary data source, whilst lesson observations and document analysis were used as supporting evidence. Lesson observations were conducted to verify some aspects and to observe curriculum practices to answer Question Two. Data from post-lesson observation interviews and document analysis were incorporated into the data obtained from interviews and lesson observations.

4.4.5.1 Semi-structured interviews

Interviews are viewed by Islam and Aldaihani (2022:1) as a two-way conversation in which the interviewer asks the participant questions to gather information and discover the participant's ideas, beliefs, views, opinions, and behaviours to see the world from the participant's perspective. Qualitative analysis gives meaning to qualitative data through analysis of the qualitative data, such as text data from interview transcripts. Unlike quantitative analysis, which is statistics-driven and largely independent of the researcher, qualitative analysis heavily depends on the researcher’s analytic and integrative skills and personal knowledge of the social context in which the data is collected. Qualitative analysis emphasises “sense-making” or understanding a phenomenon rather than predicting or explaining (Schilling, 2006:28). For them, a creative and investigative mindset in qualitative analysis is critical for ethically enlightened and participant-in-context attitudes, including analytic strategies. Given that Jentoft and Olsen (2019:179) consider interviews the most mutual data collection method, the researcher used semi-structured interviews to provide unrestricted discussions and get specific information about the participants' experiences managing accounting curriculum practices. Accounting managers shared their experiences as the researcher attempted to understand the phenomenon. If this approach is followed, the researcher learns about people's perspectives and points of view about the issue by listening to them. This guides the interview, which refers to the conversations I used in this study to gather information. *A research interview* for this study involved the researcher (interviewer) performing the functions of coordinating the process conversations and asking questions, as well as the participants (interviewees) who responded to the questions.

Social scientists are more interested in interpreting spoken interactions than they are in measuring many facets of the social world (Mohajan, 2020:50). Muzari, Shava, and

Shonhiwa (2022:140) define interviews as a two-person conversation initiated by the interviewer to obtain research-relevant-information and focused by him on content specified by research objectives of systemic description, prediction, and explanation.

Mueller (2019:2) describes an interview as a way to develop a shared understanding or view between two or more people. The researcher agreed with Muzari et al.'s (2022:2) description that the aim was to gather in-depth experiences and opinions from accounting managers, focusing on accounting curriculum practices. The researcher conducted semi-structured interviews to obtain a comprehensive picture of accounting managers' descriptions of their management of curriculum practices while giving the researcher and the accounting curriculum managers considerably more flexibility. To help coordinate and focus the interview on the subject without limiting the participants to a specific format, the researcher used an interview guide containing questions that did not follow a predetermined order. Participants were able to raise concerns and queries that the researcher may not have considered. Participants received a briefing on the interview's subject matter. Also, they were permitted to record the interviews on tape. All interviews were recorded on audio and then transcribed. Participants received the transcripts of their interviews so they could assess them for clarity.

4.4.5.2 Pre-observation interviews

Prior to the classroom observation, each teacher underwent one interview to understand their awareness of curriculum practices, how accounting content knowledge was imparted to students, and how both teachers and students used it to enhance teaching and learning. The average length of each interview was 20 minutes. These interviews aimed to gather information on what the teachers understood by the accounting curriculum practice to respond to the second research question. The schedule also contained the questions used to collect the biographies of accounting teachers. These interviews were conducted during teachers' spare time at the school.

4.4.5.3 Post-observation interviews

After the lesson, teachers were invited to reflect on their teaching methods during these interviews. Only after lessons, while teachers were still evaluating their lessons, the researcher needed to set aside time. These discussions involved the use of observation schedules.

4.4.5.4 Final interviews

Final interviews included interviews with principals and HoD. Final interviews were conducted after all data from lesson observations had been collected. The aim was to follow up on issues that emerged from data. Transcripts of interviews were returned to participants for further clarity.

4.4.5.5 Lesson observations

As stipulated by Carter, Shih, Williams, Degeling, and Mooney-Somers (2021:711), researchers must leave their own worlds and enter the participants' environments to comprehend how individuals live and interpret their lives. Thus, to respond to the second research question, which asks what accounting curriculum managers' perceptions are of management for sustainable accounting curriculum practices, observations were made of the three accounting teachers in their classes to get extra information to complement the information gathered from interviews. Lesson observations were a wonderful way to learn about what happened in accounting classrooms.

Sileyew (2019:2) states that observation enables the researcher to gather data in the physical setting. In this study, accounting teachers interacted with learners while delivering pedagogic content knowledge in the physical setting. This helped the researcher to understand the context and the situation under which accounting teachers manage their curriculum practices and see things that might otherwise be missed during interviews. In this sense, observations allow the researcher an opportunity to enter and understand the situation that is being described while bearing in mind the fact that the use of observations must be based on the principle that what is observed is the researcher’s version of what is taking place during observation (Fancourt, Steptoe & Bu, 2021:141). This is because observational data are attractive. After all, they allow the researcher to gather live data from live situations (Altrichter, 2020:40).

Duck and Miell (2021:133) contend that observation is characterised by a prolonged period of intense social interaction between the researcher and the participants. Therefore, three accounting teachers were observed during their accounting lessons. The observation seemed important in examining the nature of classroom accounting curriculum practices. As such, lessons of 40 minutes each were observed per teacher in their accounting classes. The aim was to gain in-depth information about their understanding and interpretations of managing curriculum practices in class.

4.4.5.6 Video-recordings

Video recordings were used to collect data from accounting lessons. The advantage of using video to capture lessons is portrayed by Yip, Wong, Yick, Chan and Wong (2019:88), as they show that video recording assists the researcher in gaining rich information and a more comprehensive picture of what transpired in accounting classrooms. Video recording allowed repeated observation of the same lesson to share with teachers, to be able to check findings and reinterpretation (Bereczki & Kárpáti, 2021:3). It allowed continuous analysis of lessons in much greater depth than would have been possible with other techniques.

Videotaping of these lessons provided more interaction between the teacher and the learners and between the learners during formative assessment. Therefore, observing the teachers in action showed how teachers interpreted and understood accounting curriculum practices. Valtakari, Hooge, Viktorsson, Nyström, Falck-Ytter and Hessels (2021:1) say that videotapes can preserve more aspects of interaction, including talking, gestures and eye content. Video recordings captured classroom activities, interactions, and other observable dimensions. Video clips were used to discuss lessons with teachers. Furthermore, this gave teachers a chance to engage in an extended conversation about their own practice and the practice of others. During these discussions, teachers were allowed to reflect on their actions during teaching.

4.4.5.7 Institutional document analysis

Drawing from Morgan (2022:2), document analysis is a form of qualitative research in which the researcher interprets documents to give participants voice and meaning around an assessment topic. The author states that document analysis can be used as a primary data collection method, containing and providing data that can no longer be observed. Therefore, the researcher should treat the documents like participants or informants that provide the researcher with relevant information.

Nielsen, Welch, Chidlow, Miller, Aguzzoli, Gardner, Karafyllia and Pegoraro (2020:1478) are of the same view that document analysis is an invaluable part of most schemes of triangulation in which there is a combination of methodologies in the study of the same phenomenon. Document analysis is done to seek convergence and corroboration by qualitative researchers. Literature Kyngäs, Kääriäinen, and Elo (2020:41) suggest that documents mentioned by the participants during interviews should be involved in the data analysis methods.

Against this background, the researcher decided to analyse documents that were mentioned in the interviews with the participants in the three schools, including the policy of curriculum managers in Lesotho (Duties of principals, HoD and the teachers), Lesotho Curriculum and Assessment Policy 2009, Accounting syllabus, Lesotho Education Act 2010, Accounting textbooks, Scheme of work and Classwork, as well as Tests and Examination question papers. The aforementioned documents assisted the researcher in determining the duties and responsibilities of principals, HoD and accounting teachers, as stipulated in the policy, what the teachers in Lesotho high schools were teaching, how they taught and what the students were exposed to. Document analysis was strategic for data generation for this study because the literature states that documents reveal what people value. The researcher demonstrated the understanding and meaning of managing accounting curriculum practices in this study. Garcia-Arroyo and Osca (2021:4337) attest that document analysis is an efficient and effective way of collecting data because documents are manageable and practical resources. Not only that, but the documents are also stable, non-reactive data sources. They can be read and reviewed multiple times and remain unchanged by the researcher’s influence or process.

Finally, these three qualitative methods, namely interviews, observations and document analysis, were employed in this study because they are believed to be steps in working with primary sources for contextual understanding and to extract information to make informed judgements. Document analysis helped this study develop and substantiate themes from interviews and observations. Themes that emerged from interviews were used as a framework to analyse documents. Therefore, The three methods allowed the researcher to look for evidence of accounting curriculum practices that would be obtained from purely quantitative methods. The three methods also allowed the researcher to analyse transcripts in detail. Borrowing from Cevikbas and Kaiser (2020:1291), the methods further provided an opportunity to compare transcript analysis first to see if the intervention was implemented the same way by schools. Secondly, the methods provided an opportunity to establish participants' understanding of managing accounting curriculum practices. All of the foregoing data collection processes were critical in addressing the problem of what might be regarded as factors that contributed to the inability of principals, HoD and accounting teachers to manage curriculum practices in accounting classrooms.

4.4.6 Data analysis methods

In this section, the researcher first outlined the steps involved in the data analysis processes of the study and shows how data was dealt with to arrive at the findings. Methods employed to analyse data are outlined and justified. Thematic analysis was adopted for data analysis purposes. This study used data-driven and theory-driven coding to analyse the data (Friedman, Teas & Marceau, 2022:718). Data-driven coding is also described as inductive or grounded coding, which develops themes that depend on the data. Therefore, inductive and deductive thematic analysis was applied to analyse and report accounting curriculum managers' understandings and practices of their curriculum practices. Data for the study were obtained from curriculum managers' interview transcripts, audio tapes of individual interviews, lesson observations, and document analysis.

Using different data-collection methods resulted in a voluminous amount of data that must be managed and kept safely. The process started by organising all data into manageable formats for easy access when needed. To facilitate this process, the researcher began by labelling all tapes and opening folders for interviews and lesson observations. All data were computer-processed and preserved electronically, and files were secured with a password. Copies of documents that were to be analysed were filed and kept safely.

Data analysis, regarded as the most critical research process, started after collecting and capturing data. The researcher began with grounded analysis, in which themes emerged from the data. After that, a prior analysis was conducted using pre-determined categories from the conceptual framework of managing curriculum practices to make sense of the data sets (Casula, Rangarajan & Shields, 2021:1703). Data were then analysed at different levels.

4.4.6.1 First level analysis

Level one analysis is divided into first and second step analysis.

Step one involved familiarising the researcher with data and transforming data into written text by transcribing interviews and lesson observations.

Step two: this was about generating codes from the raw data. Summarising and organising data was the first action in the initial step of the analysis process. The analysis process requires that the researcher makes sense of the data by breaking it down and interpreting its meanings. Therefore, to familiarise with the collected data, the researcher listened to all the tapes several times. Interviews and lesson observations were fully transcribed verbatim to make analysis more amenable.

The Pseudonyms (P1, P2, P3, H1, H2, H3, T1, T2 and T3) were used to identify data and relate it to the participants during transcription. The researcher started to make meaning of the data while transcribing. While transcribing the interviews, the researcher began to understand the participants' views from their responses. While transcribing, watching and listening to the lessons' videos and audio helped the researcher understand what curriculum managers were doing in accounting classes. After transcribing and typing interviews and lessons, the researcher started to read through the data to familiarise with the data. While reading the transcripts, the researcher also checked them against the recorded tapes to ensure that they were the authentic responses of the participants. The process of analysing documents started with a descriptive analysis of each document.

The master files of accounting teachers were analysed. Learning programs and timetables, accounting assessment policies, lesson plans, assessment activities, marking guidelines and rubrics, and mark grids were among the analysed documents from teachers' files. Learning programs displayed weekly work in addition to quarterly work that was completed. Lesson plans included information about how teachers planned their lessons. These included lesson objectives, teaching strategies, assessment tasks and learning activities, types or modes of assessment, and learners' previous knowledge. The accounting assessment policy specified the tasks that would be examined and when they would be reviewed.

During the first level of analysis, the data collected from interviews, lesson observations and document analysis were analysed individually to identify themes that emerged specifically from each data source. The second step in level one was to allow the themes to emerge from the data by applying grounded analysis. The researcher then coded the data to transform and assign meaning to descriptive data. As stated by Deterding and Waters (2021:708), coding is organising a large amount of data into smaller segments that, when needed, can be retrieved easily. Linneberg and Korsgaard (2019:259) view coding as the process of reading carefully through the transcribed data line-by-line and dividing it into meaningful units; this involves going back and forth on the interview transcripts. The researcher then read the transcripts several times to make sense of them. Next, the researcher used the open-coding style to examine the data and label the individual code that emerged from the data. This process involved the analytical process through which concepts were identified, and their properties and dimensions were discovered in the data (Braun & Clarke, 2021:201). Bennett, Barrett and Helmich (2019:7) identified different ways of undertaking open coding. The researcher employed line-by-line analysis. The researcher examined the raw textual data line-by-line "to identify discrete events, incidents, ideas, actions, perceptions, and interactions of relevance that are coded as concepts (hence called in vivo codes)" (p. 104). Therefore, each concept is linked to specific portions of the text (coding unit) for later validation (Coghlan & Shani, 2018:1). In this study; the researcher did so by examining each piece of text from the transcripts line-by-line to segment the data into units of meaning. Although time-consuming, several codes were generated during this initial coding process.

After transcribing all data, segments of data were coded using common themes. The aim was to identify themes across the categories within each data set. Qualitative data analysis involves the inductive process of organising data into categories and identifying patterns among the categories (Mezmir, 2020:15). During this process, units of meaning or codes identified and found to be related in meaning were grouped as categories or themes within each data. In the second step, coding, codes with the same idea were pulled together to construct initial themes.

Deductive analysis was also used to analyse data. The coding process was used to divide the data into categories and themes, which was informed by the theory of curriculum management and critical accounting research. (Neliwati, Hasanah, Pringadi, Sirojuddin & Arif, 2023:115). Conceptual frameworks regarding curriculum management in accounting and critical accounting research outlined in Chapter Two were used to gain deeper insight into the nine accounting curriculum managers' understandings of their curriculum practices. This was done by re-reading the entire data set to identify themes using the conceptual framework. Meaning units were determined from lengthy statements. Thus, units were thematised based on the research questions and conceptual framework. Concepts that seemed to relate to the themes were placed under the themes. This was also done to identify any data that might have been missed during the inductive coding phase. This process resulted in the emergence of new and existing themes.

After the themes had been identified, the researcher had to consider how the categories addressed the critical questions of the study. Therefore, common themes were identified across all data sources. Comparisons of the themes across the data sets were made to capture similarities and make contrasts within each theme., leading to the development of the final themes, which reflected accounting curriculum managers' understandings and practices of managing curriculum practices in accounting classrooms. The themes from different data sources were reviewed to identify the dominant themes across three data sets. Some themes from three data sets were renamed, and others had to be collapsed into sub-themes as they could not stand as dominant themes.

After cross-checking for repetition and correlation, these themes were summarised into dominating themes. These themes were further grouped into crucial research findings, regarded as broad themes. Kiger and Varpio (2020:846) stipulated that the data guided the identification and naming of the broad themes. All transcripts were revisited to refine the key themes and highlight the relationship across the three data sets. Each data-coded unit, according to the particular category, was organized within each cluster under the different themes. Other categories were revised and fleshed out by finding more relevant information units.

4.4.6.2 Second level analysis

In the second and final level of analysis, the identified major themes were discussed in further detail beyond the descriptive analysis to address the research questions and provide a summary of the results.

4.4.7 Trustworthiness

From the start of any research project, researchers must obtain full consent from the participants or their guardians before the study. This involves protecting the privacy of those participating in the study. Therefore, adequate levels of individual confidentiality regarding the research data must be ensured. Anonymity should cover the individual and the organisations of those participating in the study. Lemon and Hayes (2020:610) share the view that trustworthiness implies using appropriate research tools and methods to meet the desired objectives of their investigation. In addition, trustworthiness includes demonstrating rigour to ensure that the research findings have the integrity to impact practice and policy. Trustworthiness in qualitative research involves establishing credibility, transferability and conformability (Kyngäs, Kääriäinen & Elo, 2020:41). The employment of observations, interviews, and document analysis as data collection tools and how the researcher conducts themselves concerning ensuring trustworthiness is evidence enough to suggest that appropriate methods were utilised. The methods were instrumental in complementing each other and, as such, in ensuring that the findings were trustworthy.

Ensuring the voluntary participation of all respondents was an essential aspect of the study. As participants in the study, principals, heads of departments, and accounting teachers were asked to participate only voluntarily and without being put under any duress. Voluntary participation is essential because it upholds people's autonomy by granting them the choice of whether or not to participate in the study. The researcher established a trustworthy relationship with participants by ensuring voluntariness, crucial for gathering truthful and objective data.

Respondents participated based on informed consent to uphold ethical standards in the study. Informed consent involves providing respondents with comprehensive information regarding the study's objectives, methodology, potential risks, and their rights as participants. Participants were made aware of their right to withdraw from the study at any time without any repercussions. The researcher in this study ensured that all respondents were fully informed and their consent was obtained before data collection, fostering an ethical research environment respecting the participants' autonomy and rights.

Since the research examined educational strategies, careful consideration was taken to ensure no derogatory, biased, or improper wording was used when creating the research instruments. Neutral and inclusive language was used in the interviews and lesson observations to ensure all participants felt valued and at ease in giving their opinions. This was especially crucial when interacting with diverse educational professionals from various socioeconomic and cultural backgrounds. The researcher reduced bias and promoted direct and honest communication by asking thoughtful and considerate questions.

Another critical ethical consideration was the protection of respondents' privacy and anonymity. In the context of this study, the participants who held positions of responsibility in educational institutions were assured that their identities would remain confidential throughout the research process. Data collected from interviews, questionnaires, and document analyses were anonymised to protect respondents from potential harm or reputational risks. This assurance of confidentiality not only aligns with ethical research practices and encourages more candidate participation, leading to richer and more authentic data.

In any academic dissertation, the proper acknowledgement of the work of other scholars is a cornerstone of academic integrity. This study adhered to the guidelines in the Thesis writing Handbook by employing the Harvard referencing systems. The researcher meticulously cited all sources, ensuring that intellectual property was respected and the work was within the broader academic discourse on curriculum management and sustainable educational practices. Proper referencing is essential to avoid plagiarism and provide a clear trail for future researchers interested in building on the study's findings.

These ethical considerations- voluntary participation, informed consent, careful language, privacy and anonymity, and the proper acknowledgement of sources- ensured the study was conducted with integrity. Adhering to these principles not only protected the rights of participants but also strengthened the validity and credibility of the research findings.

4.4.8 Ensuring credibility

Kyngäs et al. (2020:432) agree that credibility involves establishing that the results of qualitative research are believable. Byers-Heinlein, Bergmann and Savalei (2022:6) argue that credibility requires demonstrating in one or more ways that the research was designed to maximise the accuracy of whatever is being studied. Credibility can be enhanced by prolonged engagement and persistent observations. In this regard, the research design ensured accuracy in that class observations were carried out every 40 minutes per observation until saturation was reached.

The researcher's presence and the time spent in the three high schools in Maseru Lesotho assisted the researcher in studying the participants' environment, relationships, actions and behaviour. In addition, various forms of triangulation enhanced credibility because data was collected from multiple sources, including interviews, observations and document analysis. As mentioned above, data was collected from numerous sites from the three high schools. The purpose was to minimise and understand the bias that the participants in each school might introduce. This study articulated the findings logically, and the methodology for answering the research question was followed, rendering the conclusions credible and believable.

4.4.9 Ensuring ethical considerations

Social scientists conducting fieldwork confront ethical dilemmas while implementing their investigations. In particular, researchers actively engage with participants in their natural environments (Chawla, 2020:619). The challenge rests with the fact that fieldwork involves a range of methodologies, including participant observations and in-depth interviews. For this reason, Xu, Baysari, Stocker, Leow, Day and Carland (2020:1) point out that when dealing with human participants, the research project should rigorously follow ethical considerations. This is because some of the procedures in empirical research may intrude into participants' private lives concerning time and the level of sensitivity of questions asked.

Guided by the foregoing, this section addresses the ethical issues of privacy, informed consent and voluntary participation.

4.4.9.1 Informed and voluntary consent

Tamminen, Bundon, Smith, McDonough, Poucher and Atkinson (2021:864) posit that written consent is necessary for qualitative research. Pietrzykowski and Smilowska (2021:1) argue that participants should receive informed and voluntary consent forms before participating in empirical research. Brown, Reed and Raymond (2020:11) concur and add that before participating in empirical research, participants should be informed about the purpose of the study. This gives participants some idea of what to expect. The consent forms were designed and distributed to all the nine accounting curriculum managers and school principals to inform them of the study.

Kay (2019:37) asserts that it is not only the informed consent of the participant or guardian of the participant that is needed but also that of persons in authority, such as heads of the institutions. The foregoing involves writing letters that identify the organisation and the researchers that want to embark on the project and the extent of the time involved. Guided by the preceding, the researcher prepared a letter to the MoET in Lesotho to request permission to conduct research. Secondly, letters that requested permission to conduct research were written to the principals of the selected schools. The letter explained the aim of the research and stated that voluntary participation was also issued to participants. Finally, the consent forms were distributed to the participants in selected schools. Participants in this study signed informed consent forms, which were kept in a safe and private place to protect their identity. This action was motivated by Koné, Utzinger, Probst-Hensch, Dao, Fink and Koné's (2022:4) assertion that these consent forms should be signed and treated with the utmost discretion and stored by the researcher where they could be accessed for the duration of the research project. Obtaining informed consent implied that all possible and adequate information on the research project's goal was given to the potential participants.

The consent forms indicated that each class observation would take 40 minutes and interviews less than an hour. The duration of the project was to last five weeks. In addition to the preceding, Husband (2020:5) emphasises that the participants should be thoroughly informed beforehand about the potential impact of the investigation. In this study, the researcher ensured that no harm would be caused by informing participants of the purpose of the study. In addition, harm was prevented by accurate reporting. Harm takes place in research in the form of faking of interview data and inaccurate reporting of results. When inaccurate reporting occurs, harm is caused to the participants, and the foregoing necessitates the identification of an ethical issue (Van Bavel, Harris, Pärnamets, Rathje, Doell & Tucker 2021:84). This step is essential because it offers the participants the opportunity to withdraw from the research project if they so wish. In this way, the researcher can observe the ethical aspects of research.

4.4.9.2 Ensuring privacy/confidentiality

Gharib, Mylopoulos and Giorgini (2020:472) argue that privacy implies the element of personal privacy, while confidentiality indicates that only the researcher should be aware of the identity of the participants. That compelled the researcher to handle the participants' educational background, which was provided by the participants, with confidentiality. This way, information was handled confidently. The preceding further implies that both the participating schools and the participants should remain anonymous.

Hence, in this study, the participating schools and the participants were identified by alphabet letters and numbers, respectively. This was done because Sim and Waterfield (2019:3012) contend that identities should be protected so that the information the researcher collects does not embarrass or in any other way harm the participants. To further observe privacy and confidentiality, the study was guided by Naeem, Bhatti and Khan's (2021:143) contention that no information about individuals should be disclosed to others and that researchers should be particularly watchful of sharing information with people at the research site, who could choose to use the information in political or personal ways.

4.5 SUMMARY OF CHAPTER FOUR

This chapter introduced the qualitative methodology that guided this study. Consequently, qualitative methods were employed to collect data from three high schools in Lesotho. This methodology was chosen because the nature of the research question required understanding and making meaning of the phenomenon. In this light, the sampling was small and selected based on convenience in terms of time, financial implications and availability of the participants. This chapter also indicated that a coding system was utilised to analyse data collected from the observations and interviews. Finally, the chapter presented a clear discussion of the ethical considerations. The next chapter discusses data analysis and presentation.

CHAPTER FIVE
PRESENTATION, ANALYSIS AND DISCUSSION OF THE RESEARCH DATA

5.1 INTRODUCTION

The purpose of this study was to identify a strategy to enhance the management of sustainable curriculum practices in Grade 11 Accounting lessons. Chapter Five is about the presentation, analysis, and discussion of research data to formulate a strategy to enhance the management of sustainable curriculum practices in Grade 11 Accounting. The chapter seeks to answer the following two specific research questions:

1. What is the nature and scope of management for sustainable curriculum practices in accounting classes?
2. How do accounting curriculum managers perceive the practice for sustainable accounting curriculum practices in Lesotho's secondary schools?

The chapter is also in line with objective one, which was to determine the nature and scope of managing curriculum practices in accounting, and objective two, which was to establish the perceptions of accounting curriculum managers in managing sustainable curriculum practices. Critical curriculum management theory and critical accounting research were at the center of the process of interpretation and analysis of research findings because those are the theories that guided this study.

Critical accounting research and critical curriculum management theory both embrace a critical viewpoint; they strive to question and criticise current beliefs, systems, and practices in managing the accounting curriculum. They challenge dominant narratives, power structures and inequalities to promote sustainable accounting curriculum practices and effect social change. Integrating the two theories assisted in exploring how to take on, change oppressive structures and promote inclusive and equitable accounting curriculum practices. Additionally, the interpretation and analysis of the research data were achieved with a literature study on the nature and scope of managing accounting curriculum practices. Information from literature reviews assisted the researcher in achieving objective one, mentioned in the previous paragraph. The study was a qualitative case study designed in the interpretivist paradigm. Concepts that emerged from the review were organised into themes. The themes were compared and contrasted with the information collected from the observations, document analysis, and interviews conducted during the empirical research. Additionally, sub-themes emerged from the themes and helped to address the primary research question:

How can a strategy be identified to enhance management for sustainable curriculum practices in Grade 11 accounting?

5.2 RESEARCH PARTICIPANTS' PROFILES

The study focused on three high schools in Maseru, Lesotho, one teacher, one HoD, and one principal from each school, bringing the total to nine curriculum managers who participated in the study to formulate a strategy to enhance management for sustainable curriculum practices in accounting. This small interaction was encouraged by the qualitative methodology (cf. 4.3) that underpins this study. The following table represents the profile of the participating teachers, HoDs, and principals.

Table 5.1: Participating accounting curriculum managers' profiles

School name	Code of principal	Code of HoD	Code of teacher	Qualifications held	Working experience	Professional Development
School A	**P1**	**H1**	**T1**	P1: Master of Education (Education management and leadership) H1:B.ed Honours(Curriculum studies)	P1:19years H1:10years T1:12years	**All Received training and Online workshops (ongoing)**

				T1:Bachelor of Commerce (Accounting)		
School B	**P2**	**H2**	**T2**	P2, H2: Bachelor of Education Honours(Education management and leadership) T3: Bachelor of Education (Business education or Accounting)	P2:8years H2:6years T2:5years	**None**
School C	**P3**	**H3**	**T3**	P3: Bachelor of Education Honours(Curriculum studies) H3: Bachelor of Education T3: Bachelor of Commerce (Accounting) and PGDE	P3, H3:12years T3:5years	**P3 and H3 received training on advanced certificates in school management and leadership.**

Table 5.1 shows the profiles of the accounting curriculum managers for three Lesotho schools. The table indicates two points in particular:

a. First, that not all participants are qualified accounting teachers
b. Second, not all enrolled in professional development opportunities that would have equipped them with the necessary abilities to manage curriculum practices.

P1 has been teaching Grade 11 Accounting for nineteen years. P1's extensive experience is demonstrated by her involvement as a cluster coordinator and moderator for assessment portfolios for both Grade 11 teachers and learners. She had also been a marker for Grade 11 Accounting LGCSE for over 15 years. P1 was also involved in the setting of accounting internal common tests for Grades 10 and 11. She was the head of the commerce department for several years and was then promoted to principal. Accounting was P1's passion:

> *I have been teaching accounting for quite some time and got promoted to head of commerce and recently to a principal. While I was trained as a teacher, I was taught by a good accounting lecturer who inspired me to teach accounting. What is interesting is that accounting is about real-life financial problems. Learners have to solve real-life financial problems. I encourage them to love the subject and to work hard. That is why I am still furthering my studies.*

H2 was the HoD and was also teaching in Grade 11 Accounting. There were 58 learners in the class. Desks were arranged in rows. All learners were sitting at desks. Three learners shared a desk in some rows because the room could not take more desks. There was very little space between the desks. There was insufficient space for H2 to walk around and monitor the learners' work. Learners were sharing accounting textbooks and calculators. There was enough ventilation and lighting. H2 also taught business studies in two Grade 10 classes (76 and 79 learners). She also taught economics in Grade 11 (58 learners).

T3 was still a novice teacher. She had been a teacher for five years. Her qualifications included a Bachelor of Commerce and a postgraduate certificate in Education. T3 was teaching accounting in Grade 11B. Because learners stayed in their classrooms, the same classroom was used to observe T3 accounting lessons. The classroom appeared to be overcrowded, with 76 learners. (According to the Education Act Policy, the teacher-pupil ratio in Lesotho is 34:1). Desks were arranged in rows to allow for more space. All learners were sitting at desks. However, three learners shared a desk in some rows because the room could not accommodate more desks. During accounting lessons, learners found it difficult to write their classwork because there was not enough space for their workbooks on the desks.

The aforementioned information draws attention to an issue with the educational setting that directly affects the efficiency of instructional and learning methodologies in accounting classrooms. It specifically points out a physical restriction (congested desks and restricted space) that prevents students from participating altogether in classwork. In accounting classes, where students frequently need to complete intricate calculations and take notes, a lack of space can impede teacher-student contact, limit active engagement, and impair individual focus. Teachers may need to modify their teaching strategies to implement effective ones in this environment. For example, they may need more group projects and digital resources or reorganise task assignments to help with space constraints. Optimising the arrangement and use of space in classrooms could potentially be a component of a plan to improve the teaching and learning environment.

Having presented the profile of the nine participants, the following section presents the data for the first objective.

5.3 NATURE AND SCOPE OF MANAGEMENT FOR SUSTAINABLE CURRICULUM PRACTICES IN ACCOUNTING CLASSES

The section provides data generated concerning the first objective of this study, which was to determine the nature and scope of management for sustainable curriculum practices in accounting classes. This study aimed to understand how management approaches impact the implementation and effectiveness of accounting education. By examining the dynamics of management practices, the researcher identified the key elements that contribute to a sustainable curriculum that meets the immediate educational needs and adapts to future challenges and requirements within the field. The emerging themes from the data included curriculum design and implementation for sustainability, teacher professional development and support, resource management and availability, stakeholder involvement and policy alignment, and instructional practices and time allocation. These themes and their sub-themes will be discussed below.

5.3.1 Curriculum design and implementation for sustainability

The curriculum design and implementation determine what is taught in a classroom and how it is delivered, so they are essential to maintaining sustainable education. In order to engage students with real-world difficulties, theoretical and practical knowledge should be included in sustainable curriculum management, according to CCMT. To foster adaptability in the accounting field, CAR emphasises the significance of developing possibilities that promote critical thinking and challenge traditional assumptions in accounting education.

The data indicated that theoretical knowledge was given significant importance in the design and execution of accounting curricula in schools, but practical application and critical thinking were given less attention. Due to a lack of resources and time constraints, there is a gap between the curriculum implemented in classrooms and the intended curriculum, as stated in policy documents. In order to respond to the first objective, two sub-themes emerged, namely balancing theory and Practice and Curriculum adaptation to local contexts.

5.3.1.1 Balancing theory and practice

Effective curriculum management in education requires striking a balance between theory and practice, especially in subjects like accounting, where theoretical knowledge needs to be applied in real-world situations. This subject emphasises how important it is to integrate theoretical frameworks with practical applications in educational settings so that students may see how academic concepts will apply to their future employment. Teachers struggle to balance the theoretical components of accounting (such as bookkeeping and financial statements) and practical exercises that could provide students with real-world experience. CCMT argues that a well-rounded curriculum should include theoretical foundations and practical experiences. At the same time, CAR supports instructional strategies that encourage critical thinking and prepare students for the complexity of real-world accounting situations.

In accounting classes, there is a need for a healthy balance between academic principles and practical application. This was highlighted by the data collected from observations, interviews, and document analysis. Participants expressed varying opinions regarding how successfully this balance was accomplished within their program. Some teachers agreed that although academic knowledge is necessary to understand accounting principles, it frequently becomes irrelevant in the absence of real-world application.

Furthermore, a few teachers and HODs mentioned that time constraints and curriculum requirements made it difficult to incorporate practical experiences.

T2 stated:

> *We devote so much effort to teaching theories that students sometimes find it difficult to relate the concepts to how they will apply them in real life*

This comment, which aligns with CCMT's support for a balanced approach, highlights the gap that can happen when theoretical concepts predominate the curriculum without providing enough practical context.

T1 articulated:

> *In accounting, real-world situations are addressed. We are failing our students if we do not teach them how to apply what they have learnt.*

This emphasises that practical skills are equally important to academic knowledge, consistent with CAR's goal of preparing students for the challenges they might face in the workplace.

H3 added:

> *We must give them the chance to work on real scenarios or tasks. Without practice, theory only is like a ship without a sail.*

This metaphor emphasises how crucial real-world experience is as a motivation for learning well. This implies that students will need more than theoretical knowledge to succeed in their careers.

Another teacher emphasised that teaching was about training learners for life beyond school to be equipped with employment skills.

T3 said:

> *I am preparing them for what might come*

She understood that quality teaching happens only when a teacher can recognize and resolve learners' challenges. Given that it is in line with the objectives of the MoET Education Policy (2006:3) (cf. 3.2.2.2.2), several teachers find that the accounting curriculum applies to the world of working. They also demonstrated how it attempts to assist learners in developing careers. The curriculum becomes applicable to the world outside of school since it uses concepts employed in our everyday lives. These concepts are easily understood and effectively used by the students. The syllabus has been deemed pertinent since the learners are now taught to use concepts like budget and expenses, which are employed in the everyday environment.

The findings of balancing theory and practice align with critical themes identified in the literature review, particularly the necessity for curricula that integrate both theoretical frameworks and practical applications. Studies have shown that students who engage in experiential learning, such as case studies, simulations, and project-based learning, exhibit higher levels of engagement and understanding (cf. 3.2.1.3).

Additionally, literature addressing CCMT suggests that curriculum designers should strive for an equilibrium between theory and practice to foster critical thinking and real-world problem-solving skills. This reinforces the need for innovative teaching strategies that bridge the gap between academic learning and professional practice (cf. 2.2.2.4).

5.3.1.2 Curriculum adaptation to local contexts

Another pattern emerging from the data emphasises how inadequately the existing curriculum considers children's socioeconomic backgrounds. The internationalisation of accounting standards frequently leaves out local financial and economic realities. In order to ensure that students can relate to the material, CAR supports curriculum designs incorporating local issues into accounting instruction. Curriculum Adaptation to Local Contexts in Education refers to changing curriculum content, delivery approaches, and assessment methods to fit a local community's unique requirements, cultural variations, and socioeconomic realities. The objective is to maintain the curriculum's efficacy and relevance while promoting meaningful learning opportunities that equip students to tackle local and global challenges. This method fosters flexibility and responsiveness to local demands, cultures, and industries in recognition that a one-size-fits-all curriculum may fail to accommodate the unique needs of learners from different backgrounds.

This is supported by CAR, which contends that localised curriculum adaptation fosters a closer relationship between students and their education by guaranteeing that the curriculum is both academically sound and culturally and contextually appropriate (cf. 2.2.3.6).

The data shows that Curriculum adaptation to local contexts plays a significant role in managing sustainable curriculum practices in accounting classes. The adaptation process is crucial for creating a curriculum that aligns with the socio-economic and professional needs of the community, especially in a subject like accounting, where local regulations, economic conditions, and financial practices can vary widely. Participants highlighted the necessity of making the curriculum practical and relevant to local contexts to equip students with applicable skills.

The data gathered from interviews and lesson observations shows that teachers actively adapt the curriculum to include local case studies, examples from the community's financial environment, and culturally relevant teaching methods. However, this process is challenging, as some teachers expressed concerns about limited resources and support for effective adaptation.

One of the HoD's emphasised the importance of aligning the curriculum with local economic realities:

H2 mentioned:

> *Our students need to know international standards, but they also need to understand how accounting applies here, in our country's context. We don't focus enough on that.*
>
> *We should utilise examples from small enterprises and local industries that students are familiar with, in addition to multinational companies, when we use them in class.*

This highlighted the participants' understanding that providing students with localised examples guarantees they can apply what they learn in the real world and that teaching global accounting rules alone is insufficient. This ties into CCMT, which stresses that the curriculum should be relevant to the learners' environment (cf. 2.2.2.3).

A principal expressed worry about the shortage of resources to facilitate localised adaption.

P3 stated:

> *Adapting the curriculum is essential, but it isn't easy when we don't have the necessary support materials that reflect our local context. We end up spending a lot of time creating our own materials.*

This reflected the ongoing struggle to balance local curriculum needs with the available teaching resources, a key management issue that impacts sustainability.

Another teacher emphasised the significance of community involvement in curriculum adaptation.

T1 said:

> *We frequently invite local company owners to visit the students and give presentations. As a result, learning becomes more concrete and genuine. Students observe how real-world local firms use the theory they are learning.*

This highlights the importance of incorporating local knowledge into the curriculum delivery process to increase its applicability and relevance.

The findings validated the principles of CCMT, which calls for a flexible, context-responsive curriculum (cf.2.2.2.5). The opinions of the participants show how, by making the material more pertinent to the learning environment, localised adaptation improves student learning and the efficacy of learning. Moreover, CAR emphasises that curriculum adaptation involves methodologically incorporating local practices into the teaching and learning and changing the content (cf.2.2.3.2.).

The above also resonates with the literature review findings, particularly those addressing the relevance of localised learning and management practices that support adaptive teaching strategies. In the literature, effective curriculum management for sustainability requires ongoing adaptation, resource allocation, and teacher training elements that were echoed in the data collected from participants (cf.3.2.2.4.1). For instance, both CCMT and CAR emphasize that sustainable curriculum management involves equipping teachers with the resources and professional development necessary to make informed adaptations, a point supported by the principal's concern about limited resources.

5.3.2 Teacher professional development and support

Teachers are the primary agents for implementing sustainable curriculum practices. Their professional development, access to resources, and support from the administration are crucial in fostering a classroom environment conducive to sustainability. CCMT highlights the need for continuous teacher training and empowerment, while CAR argues that teachers should be supported in challenging traditional accounting norms to make way for innovative pedagogical strategies

The interviews revealed a significant gap in professional development opportunities for accounting teachers. Participants mentioned that training focuses on curriculum content delivery rather than innovative teaching methodologies that encourage critical thinking and problem-solving. Two sub-themes emerged: inadequate training on sustainable practices and collaboration and support from management to respond to the first objective.

5.3.2.1 Inadequate training on sustainable practices

In the context of education, Inadequate training on sustainable practices refers to the lack of professional development opportunities for teachers to integrate sustainability principles into their teaching effectively. Sustainable accounting practices emphasise financial proficiency, ethical considerations, environmental impacts, and social responsibility. CCMT suggests that to achieve sustainable curriculum practices; teachers must be provided with continuous training to adapt to evolving educational needs and sustainability standards. CAR similarly advocates for accounting education that prepares students to engage with the broader ethical and social implications of financial decisions, requiring well-trained teachers capable of integrating these critical perspectives into their lessons.

The data collected from interviews, lesson observations, and document analysis revealed a common concern among participants: inadequate training to incorporate sustainability into the accounting curriculum. This gap in professional development was perceived to negatively impact the effectiveness of the curriculum, as many teachers feel underprepared to teach sustainability principles alongside traditional accounting content. The data indicates that this lack of training undermines the ability of teachers to fully engage students in discussions about the social and environmental impacts of accounting decisions, which is a core component of sustainable accounting education.

Participants frequently mentioned that they were not provided the necessary workshops, resources, or support to adapt their teaching practices to incorporate sustainable accounting. This lack of preparation leaves many teachers struggling to address sustainability issues within their classrooms despite growing expectations from both the educational system and the broader financial sector.

One teacher (T2) expressed frustration with the lack of training:

> *Although it is expected of us to teach sustainability in accounting, we have not received any official training in this area. For the most part, we're just making the most of what we already know*.

This indicated a disparity between the support offered to teachers and the curriculum requirements. Teachers are left to take on the challenging task of integrating sustainability ideas independently when they are not adequately trained.

In addition, an HoD (H1)similarly emphasised the importance of training and said:

> *Although accounting is starting to focus more and more on sustainability, teachers still lack the necessary skills. If we're going to teach these subjects well, we need more workshops and professional development*.

This statement underscored the need for institutional investment in teacher training to ensure that educators are well-equipped to teach sustainable accounting practices, aligning with the principles of CCMT, which emphasise continuous teacher development for curriculum adaptation (cf. 2.2.2.4).

Principals also generally hold the same views that untrained teachers may adversely affect accounting education and learning.

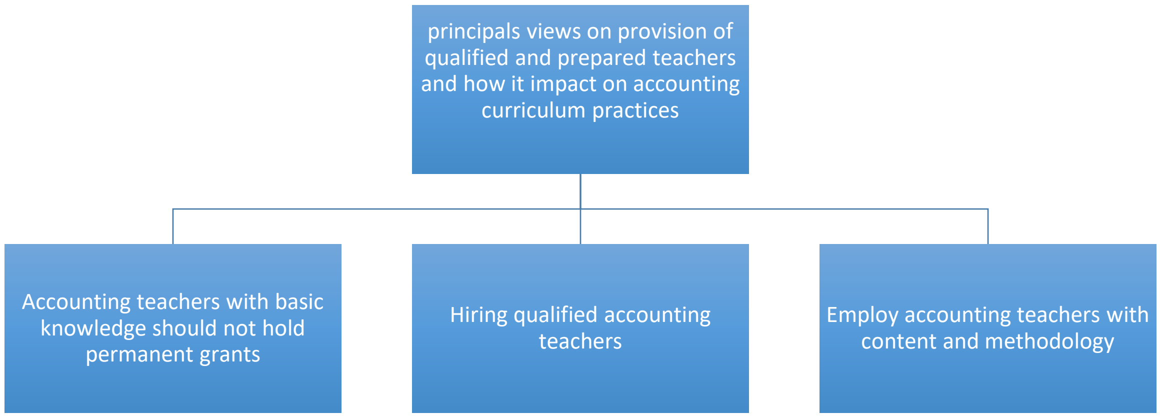

Figure 5.1: Principals' views on the issue of inexperienced and underqualified teachers influencing sustainable accounting curricular practices

Findings in Figure 5.1 demonstrate that principals believe that staff members have a good influence on teaching and learning, improving learners' performance. Although it is clear that each principal holds a different opinion, they all seem to agree that better student performance may be achieved by employing teachers who have been prepared and possess both subject and pedagogical material expertise in accounting.

P2 stipulated:

> *In terms of staffing, I think student performance in accounting can increase if we have the appropriate accounting teacher. We had trouble finding teachers in accounting with the necessary training. Two of our educators possess the necessary qualifications, and one holds a B. Ed in education in an accounting speciality.*

It is clear from the contribution that P2 thinks a teacher's qualifications should be linked to the success of their students.

Another principal shared similar views, believing that a relevant degree can give an individual teacher subject matter expertise and didactics.

P3 mentioned:

> *By shutting education colleges, our department killed education, and now we are pleading for staff members. PGCE was the candidate we took instead of an education degree. We made a mistake there since they lack the complete teaching methodology. They are unable to devise methods for instructing topics that are complex. A fully educated accounting specialist would improve performance. It is a common assertion made by our accounting teachers that their training was in accountancy, not teaching. Sadly, they were unable to succeed as accountants and had to settle for teaching instead. They, therefore, enrolled in a one-year PGCE programme, which does not cover all content and teaching methodologies.*

P3 drew attention to the challenges of hiring teachers who lack sufficient training to prepare teachers. According to P3, getting a PGCE certificate is insufficient to teach teachers teaching and learning techniques. It is clear from the verbatim responses that all principals oppose hiring accounting teachers who lack the necessary qualifications since it lowers student achievement. These perceptions are coherent with the opinions of Haron, Nomran, Abdullah Othman, Md Husin and Sharofiddin (2021:689), who explained that the effective functioning of an organisation's workforce determines its performance.

The findings on inadequate training are consistent with the themes explored in both CCMT and CAR. According to CCMT, sustainable curriculum management requires continuous professional development to ensure that educators can adapt to evolving educational needs and integrate new, critical concepts such as sustainability into their teaching (cf. 2.2.2.3). The lack of training noted by participants echoes this theoretical stance, as teachers struggle to meet the demands of a modern curriculum that emphasizes sustainability without the necessary institutional support.

CAR adds another layer to this issue, emphasizing that sustainable accounting education is not merely about teaching technical skills but also about instilling a broader ethical awareness in students. Educators need training to incorporate this critical perspective into their lessons. The data, which revealed concerns about the lack of resources and professional development opportunities, highlights how this gap affects the ability of teachers to bring CAR’s critical approach into the classroom (cf. 2.2.3.3).

Furthermore, the literature review also emphasised the importance of teacher training in achieving sustainable curriculum practices (cf. 3.2.1.1.2.3). Teachers need ongoing training and development to stay updated on sustainability trends and integrate them into their curriculum effectively. The data from this study aligned with the literature's conclusion that implementing sustainable curriculum practices is compromised without adequate training.

5.3.2.2 Collaboration and support from management

Teachers, administrators, and other key stakeholders work together to support curriculum innovation and implementation in an educational context, referred to as "collaboration and support from management." Good collaboration ensures that school administration provides teachers with chances for professional growth, tools, and advice rather than isolating them in their jobs. CCMT highlights that by encouraging teacher collaboration, management may create settings that enable flexible and sustainable curriculum approaches. Similarly, CAR promotes management's proactive role in facilitating an environment that fosters critical thinking and creative teaching strategies, guaranteeing that the accounting curriculum is practically and socially relevant.

The data indicated that collaboration and support from management were crucial factors in ensuring the effective implementation of sustainable curriculum practices in accounting classes. While some participants described positive experiences where management provided strong support, others highlighted challenges in collaboration due to limited communication or insufficient resources provided by school administrators. This theme emerged strongly across the various data sources, as teachers consistently mentioned the importance of management in fostering a supportive and collaborative environment where educators could focus on integrating sustainable practices into their teaching.

One teacher emphasised the positive impact of management support on curriculum adaptation.

T1 mentioned:

> *Teaching is improved when school management supports us and gives us the time and resources we require. We can experiment more, involve students more, and concentrate on sustainability.*

The above highlights the role of management in providing the necessary tools and time for teachers to innovate, directly aligning with CCMT’s focus on creating environments where sustainable teaching practices can flourish (cf. 2.2.2.3)

Another HoD stressed the importance of regular communication between teachers and management.

H2 indicated:

> *Working together with the management is essential. When we meet on a regular basis to discuss the curriculum, we all stay on the same page and determine what resources are required to enhance teaching and learning.*

This statement reflects the importance of open communication channels between teachers and management, a core element of CCMT. Effective collaboration allows for timely adjustments and improvements in teaching strategies, particularly in the context of introducing sustainability into the curriculum (cf. 2.2.1.4)

However, some participants pointed out the challenges related to the lack of support.

T2 stated:

> *It can be difficult to put the adjustments we need for sustainability into practice when management doesn't always provide us with enough resources or feedback. They need to be more involved with us.*

This revealed the gap in certain schools where management is less involved, making it more difficult for teachers to adjust to curriculum modifications. This supports the position of CAR, which holds that critical collaboration is essential to incorporating sustainable and critical accounting practices into the classroom (cf. 2.2.3.2).

The importance of collaboration and support from management is well-supported by CCMT, which argues that school management must actively facilitate the development of sustainable curriculum practices by fostering an environment of support and collaboration (cf. 2.2.2.4). According to CCMT, management should not merely oversee operations but should engage in a proactive role, offering resources, time, and professional development opportunities that empower teachers to explore new methods and incorporate sustainability into their curricula. The data gathered from participants supports this, as they pointed out that the level of support from management directly influences their ability to implement sustainable practices effectively.

In line with CAR, participants also highlighted that collaboration between management and teachers is crucial for embedding critical inquiry and sustainability into accounting education. CAR advocates for curricula that challenge traditional accounting norms and push for the integration of broader social and ethical considerations. For this to happen, teachers required ongoing support from school leadership, including guidance, feedback, and resources to innovate and address the complexities of sustainability (cf. 2.2.3.3).

Moreover, the literature review highlighted the role of management in enabling sustainable curriculum practices by ensuring teachers have access to necessary resources and fostering a collaborative atmosphere (cf. 3.2.2.4.2). The findings from the data aligned with the literature's conclusion that strong management support leads to more effective and innovative teaching practices, especially when addressing complex topics like sustainability in accounting.

5.3.3 Resource management and availability

Maintaining the sustainability of educational practices is dependent mainly on resource management. CCMT emphasised how crucial it is to give schools human and material resources to guarantee students a well-rounded education. Based on CAR, adopting new methodology and questioning established approaches calls for creative instructional tools like accounting software.

Data consistently pointed to resource shortages as a significant barrier to implementing sustainable curriculum practices in accounting classes. Participants reported insufficient access to textbooks, teaching aids, and modern accounting software, all necessary for fostering practical and sustainable learning. In order to respond to the first objective, one sub-theme emerged: lack of teaching materials and inadequate technology.

5.3.3.1 Lack of teaching materials

Lack of teaching materials refers to the insufficient provision of resources that are essential for effective teaching and learning. Teaching materials can include textbooks, workbooks, instructional technologies, and tools such as calculators or computers. When these materials are inadequate, it affects both the curriculum delivery and students' ability to engage with the content meaningfully. CCMT emphasises the role of proper resource allocation as a critical factor in managing a sustainable curriculum. Schools that fail to provide sufficient teaching materials may inadvertently limit teachers' capacity to implement innovative teaching strategies. CAR extends this idea to the accounting curriculum by suggesting that access to updated resources is crucial for teaching traditional and critical accounting methods.

Data revealed that many schools faced significant challenges related to the lack of teaching materials, affecting teachers' instructional practices and students' learning outcomes. This issue was particularly prevalent in schools that lacked access to recent textbooks, workbooks, and technological resources such as computers or projectors. As observed in the study, outdated textbooks in some schools did not align with the most recent additions to the accounting syllabus, which created difficulties in covering all relevant topics.

It was observed, for example, that schools were not well equipped to teach certain accounting subjects, such as value-added tax (VAT). The lack of necessary resources made teaching the content more challenging. It reduced the time students could use accounting practically, which is crucial to developing critical accounting skills.

T2 explained:

> *Our textbooks don't include modern topics like VAT, which is required in the syllabus, and they are out of date. For effective instruction, we require more up-to-date resources.*

In School B, every student has a textbook, the same one the teacher utilises. It is an old prescribed book for accounting curriculum practises.

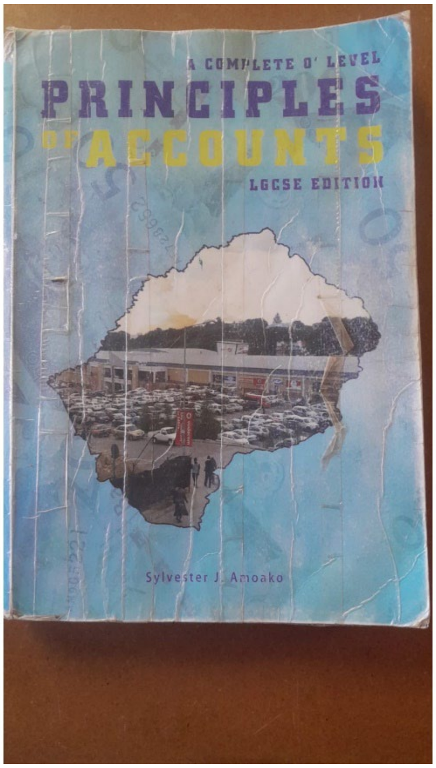

Figure 5.2: School B accounting textbook

The above textbook does not align with the recent additions to the accounting syllabus, and there are missing topics.

This highlights a key issue regarding aligning available resources with the curriculum requirements. Teachers face significant difficulties when they are forced to rely on outdated materials that do not reflect changes in the syllabus.

T3 added:

> *Although we have computers, there's no internet access. The lab is mostly used by teachers to type exams, and students rarely get to use it for accounting lessons.*

T2 and T3 in School C appear to be in a similar circumstance. Although there is a computer lab, no internet access is available, implying that even though School C has roughly 20 computers, the lab is mainly used by teachers to type tests and examination papers and teach children typing skills. Similar to School B, the classroom has chalkboards mounted on the walls. Every student has an old textbook, the same textbook the teacher has. T3 differs from T2 because it has a library but a large selection of Sesotho novels. In addition, school C's textbook has recently added topics to the accounting syllabus, such as Value Added Tax (VAT).

Below is the textbook used by School C.

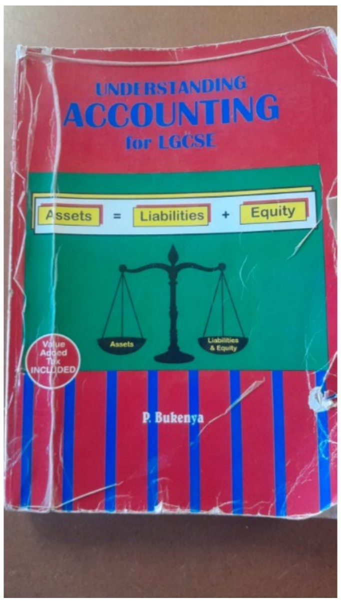

Figure 5.3: School C accounting textbook

This illustrated the lack of technological and instructional resources from schools B and C, which restricted opportunities for students to explore and learn digital accounting tools, an area increasingly emphasised in modern accounting education. The absence of internet access in classrooms reflected the resource gap that many schools experienced. Furthermore, the challenges caused by the shortage of physical resources result in students having to share textbooks, which restricts their ability to study independently and limits classroom participation.

However, School A seemed to be well-resourced. A choice of accounting textbooks, a desktop computer and projector in the classroom, and access to the Internet for both teachers and students are just a few of the resources available to teachers in School A. Whiteboards, student projectors, and purchased charts that are pertinent to the overall curriculum, are all displayed on the classroom walls. Additionally, there is a library with a substantial collection of literature on various subjects, including accounting. Every department has a desktop PC in its office, and the shelves are packed with multiple books. The fact that the aforementioned resources are available could indicate that the leadership has some awareness of how the curriculum is managed.

The figure below was considered proof. It represents a classroom in School A.

Figure 5.4: School A classroom

In addition, School A was using an updated textbook as recommended by NCDC. The textbook is shown below:

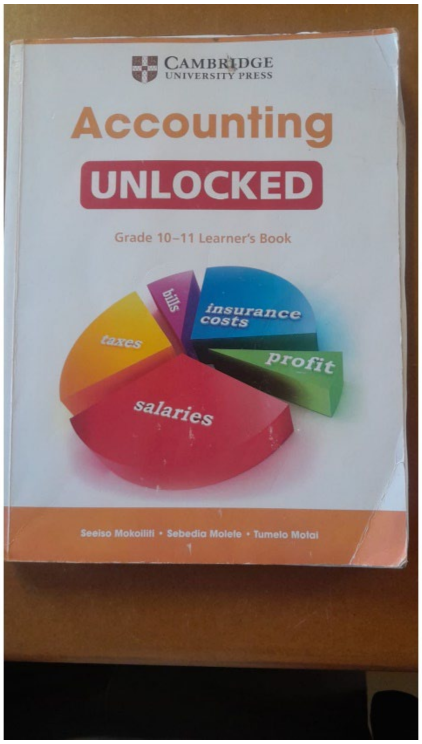

Figure 5.5: School A textbook

A copy of the NCDC-prescribed book is shown in the above picture. It is clear that Teacher A's materials are pertinent to the adoption of sustainable accounting curriculum practises. The most important thing to remember is that Teacher A works in an English-medium school (cf. 4.4.3.1), and leadership and context significantly impact the available resources.

A lack of accounting software and other digital tools further hampers the ability of students to engage with real-world accounting practices. Participants mentioned that while the curriculum emphasises technological competency, the schools do not provide the necessary tools for students to gain hands-on experience.

H2 asked:

> *We need access to accounting software. How can students learn to use modern tools when they've never seen them?*

Following CCMT, the lack of teaching materials in these schools reflects a broader issue related to the mismanagement of resources, which negatively impacts the sustainability of curriculum practices. CCMT posits that a key responsibility of curriculum managers is to ensure the availability of sufficient and relevant materials to promote both teacher efficiency and student learning outcomes (cf. 3.2.1.3). In the absence of such resources, schools are unable to offer a sustainable curriculum that meets the needs of both learners and the modern educational environment.

Similarly, CAR argues that accounting education must be responsive to changes in the broader social and economic environment (cf. 2.2.3.3). The lack of teaching materials, particularly those that reflect recent additions to the curriculum such as VAT, limits the ability of accounting teachers to offer an education that is both current and reflective of real-world accounting practices. CAR advocates for a curriculum that challenges students to assess traditional accounting practices critically, but this can only be achieved if students have access to up-to-date materials that allow them to engage with contemporary accounting challenges.

The literature review on the nature and scope of sustainable curriculum practices highlights the importance of adequate resources as a central component of effective curriculum management (cf. 3.2.1.3). Schools that lack appropriate teaching materials are less able to deliver a curriculum that fosters both critical thinking and practical application in accounting, as stipulated by both CCMT and CAR. Without access to the necessary resources, students may struggle to develop the skills to engage with complex accounting concepts, thus limiting their educational experience and future career prospects.

5.3.4 Stakeholder involvement and policy alignment

Stakeholder involvement, including the participation of school administrators, teachers, and policymakers, is essential in managing curriculum practices sustainably. CCMT suggests involving all stakeholders in curriculum planning and implementation to foster a shared sense of responsibility and commitment to sustainability. CAR encourages stakeholder involvement in challenging traditional norms and advocating for progressive changes in accounting education.

The data highlighted a lack of alignment between policymakers and those responsible for implementing the curriculum (teachers and administrators). Participants reported feeling disconnected from curriculum decisions made at higher levels, leading to challenges in aligning policy goals with classroom realities. In order to respond to the first objective, one sub-theme emerged, namely top-down curriculum decisions.

5.3.4.1 Top-down curriculum decisions

Top-down curriculum decisions refer to curriculum policies and changes designed and implemented by higher authorities, such as government bodies or school management, without adequate input from teachers, students, or other stakeholders at the ground level. Such an approach often overlooks local needs, teacher expertise, and the specific challenges faced within classrooms. From a CCMT perspective, top-down decision-making can limit flexibility and adaptability in curriculum practices, potentially stifling innovative teaching methods. CAR echoes this concern in the accounting education sector, where rigid, top-down decisions may fail to address learners' evolving needs and the subject's dynamic nature.

The data reveals that top-down curriculum decisions significantly influence the management and implementation of sustainable curriculum practices. Many participants expressed concern that decisions regarding curriculum changes or updates are often made without consulting those responsible for delivering the curriculum, such as teachers and heads of departments. This lack of consultation results in a curriculum that may not align with the practical realities of classroom teaching, especially in the context of accounting classes, where practical, context-specific examples are vital for teaching complex concepts.

Some accounting teachers reported that new policies are frequently introduced without adequate support or resources, leaving them to adapt without sufficient guidance. The top-down approach to decision-making often results in a disconnect between policy intentions and classroom realities.

T3 observed:

> *Curriculum changes are mandated from the top down, and we are expected to adapt right away without any support or training. Regarding what functions in our classrooms, we are not consulted.*

This indicated a recurring issue where decisions are made without input from those directly responsible for implementing the curriculum. It also reflects the lack of training or support, which impairs the challenge of aligning curriculum practices with student needs.

H2 mentioned:

> *We hear about curriculum changes after the decisions have been made. By the time the new material reaches us, we are expected to have already adapted, but it's not feasible without proper preparation.*

The statement reinforced the idea that top-down decisions can create gaps in the practical implementation of curriculum policies, leaving teachers with inadequate preparation and support.

P3 showed a similar concern:

> *The school is handed the new curriculum, but the decision-making happens far from where the learning takes place. The lack of involvement from teachers leads to a mismatch between what is taught and what students need to learn.*

There is a broader institutional challenge of aligning top-down decisions with classroom realities, emphasizing the need for greater collaboration between decision-makers and teachers.

From the lens of CCMT, the theme of top-down curriculum decisions aligns with the theory's criticism of centralized decision-making processes that overlook the complexities of local educational contexts (cf. 2.2.1.4). CCMT advocates for more participatory decision-making processes where teachers, who have a direct understanding of student needs and classroom dynamics, are actively involved in shaping the curriculum. By limiting the input of teachers, top-down decisions create barriers to sustainable curriculum practices, which in turn affect both teaching and learning outcomes.

CAR also emphasizes the importance of flexibility and responsiveness in accounting education, arguing that the curriculum should reflect not only the evolving nature of the accounting profession but also the specific socio-economic contexts of the learners (cf. 2.2.3.4). When decisions about the curriculum are made without input from those who are directly involved in its implementation, such as accounting teachers, the curriculum risks becoming disconnected from both the practical needs of students and the evolving demands of the accounting profession.

The literature reviewed earlier on the nature and scope of sustainable curriculum practices supports the idea that effective curriculum management requires a more inclusive and collaborative decision-making process (cf. 3.2.1.2). The lack of teacher involvement in curriculum decisions, as highlighted in this sub-theme, undermines the goal of achieving a sustainable curriculum that is both relevant and adaptable to local contexts.

5.3.5 Instructional practices and time allocation

Instructional practices refer to teachers' various methods and strategies to facilitate student learning. In educational contexts, effective instructional practices are essential for maximizing learning outcomes, particularly in subjects requiring critical thinking and application of knowledge, such as accounting. Time allocation, on the other hand, is a crucial component that influences the effectiveness of these practices. It refers to the amount of instructional time dedicated to specific subjects or topics within the curriculum.

Incorporating CCMT and CAR into instructional practices and time allocation underscores the importance of aligning instructional practices with the needs of learners and the realities of the subject matter. CCMT emphasises the need for teachers to adapt their practices to consider the socio-political context in which teaching occurs. CAR challenges traditional accounting views by advocating for understanding how societal influences shape accounting education and practices. Two sub-themes emerged: teaching and learning periods allocated for accounting and content coverage to respond to the first objective.

5.3.5.1 Teaching and learning periods allocated for accounting

The allocation of teaching and learning periods in educational settings substantially impacts the curriculum coverage and student engagement level. For subjects like accounting, teachers must have enough time to explain complex theoretical concepts and involve students in real-world applications. If teachers are not given enough time, they may be unable to cover the entire curriculum, limiting students' comprehension of key concepts and performance.

From the CCMT perspective, insufficient time may obstruct learner-centred approaches, crucial for encouraging students' critical thinking and engagement with the subject matter. Similarly, the perception that accounting is a socially constructed discipline in CAR highlights the need for sufficient teaching periods to explore accounting in context and critically engage with its evolving nature.

Teachers' timetables were reviewed, and they revealed that five periods per week are allocated for teaching accounting in Grade 11. Both teachers and Heads of Department (HoDs) agree this is inadequate. The limited time restricts teachers from covering the congested curriculum while balancing theory and practical work.

H3 mentioned:

> *There is not enough time for assessments and the packed curriculum topics.*

This sentiment emphasised teachers' challenges in balancing the instructional load with the available time. The pressure to complete curriculum content within the allocated time restricts more engaging, learner-centred approaches as suggested by CCMT (cf. 2.2.2.5).

T3 highlighted:

> *Learners in Grade 12 cannot apply their knowledge of financial literacy during classroom discussions, and this might be because the subject isn't given enough time.*

This statement supports the notion that practical application is essential for accounting education, and limited teaching periods obstruct students from applying theoretical knowledge effectively in real-world contexts, a key focus in both CCMT and CAR frameworks.

These responses show that teachers struggle to cover the theoretical components while allowing sufficient time for practical application and student-centred learning. This aligns with the broader challenges of sustainable curriculum management, where time allocation is crucial in promoting effective teaching and learning.

In the literature review, Mlachila and Moeletsi (2019) identified similar challenges, confirming that five hours per week are inadequate for effective accounting instruction. Further corroboration comes from Bertram, Mthiyane, and Naidoo (2021), who argued that in South African schools, learners receive instruction for only 40% of the allocated time due to various structural and administrative challenges, contributing to incomplete curriculum coverage.

Letshwene and du Plessis (2021) add that a strong foundation in entrepreneurship is necessary for effective accounting education from Grade 10 onwards. The lack of focus on entrepreneurship in earlier grades was cited by teachers as another contributing factor to the underperformance in accounting, further emphasizing that time allocations affect not only content coverage but the foundational preparation required for success in the subject.

5.3.5.2 Content coverage

Content coverage in education is pivotal for ensuring students understand subject material comprehensively, particularly in complex fields like accounting. Effective teaching requires educators to have a thorough knowledge of the subject matter and the capacity to engage students in critical thinking and practical application of accounting principles. As outlined in the Critical Accounting Research (CAR) perspective, accounting is viewed as a socially constructed discipline influenced by historical and societal contexts. This challenges the perception of accounting content as neutral and emphasizes the necessity of understanding the dynamic nature of accounting practices.

Among the teachers and HoDs interviewed, participants emphasised the need for educators to understand accounting principles for adequate content coverage. T1 highlighted the necessity of completing the syllabus, while H2 emphasized that merely finishing the assigned tasks is insufficient. Instead, the application of accounting principles is deemed more crucial.

T3 stated:

> *Knowing the content to be delivered is the first stage.*

This underscores the foundational importance of teachers' subject matter knowledge, aligning with the assertion from Sherrington (2020:2) that a deep understanding enables teachers to clarify complex concepts and dispel misconceptions.

H3 added:

> *Another thing I've learned from working with my students is that I feel compelled to include questions in everything I do as a teacher. They should pay attention to the questions because I cover a topic and then go on to the questions.*

This quote illustrates the importance of incorporating questioning techniques to promote critical thinking and understanding, a central tenet of CCMT. Engaging students in dialogue around questions enhances their comprehension and analytical skills.

The insights gained from participant interviews align with existing literature. The CAR perspective encourages educators to present accounting not just as a set of rules but as a practice deeply intertwined with social and historical contexts (cf. 2.2.3.4). This alignment allows for a richer discussion of how accounting practices evolve, driven by societal demands and pressures.

For instance, teachers can draw upon historical developments in accounting to foster discussions about the relevance of contemporary standards. This approach encourages students to critically analyse the content and understand the factors shaping accounting practices. CCMT complements this by promoting a critical consciousness that challenges prevailing assumptions and acknowledges inequities within the accounting profession.

The findings reveal a consensus among educators regarding the necessity for in-depth subject knowledge and effective questioning techniques to promote content coverage and critical thinking in accounting. These findings underscore the interconnectedness of CCMT and CAR in shaping pedagogical approaches, suggesting that educators can significantly enhance students' understanding of accounting by emphasising the dynamic nature of the discipline and the critical analytical skills needed to navigate its complexities.

5.4 PERCEPTIONS OF ACCOUNTING CURRICULUM MANAGERS ON CLASSROOM PRACTICES IN ACCOUNTING CLASSROOMS

The section provides data generated concerning the second objective of this study, which was to establish the perceptions of accounting curriculum managers in Lesotho secondary schools regarding curriculum practices in accounting classrooms. Understanding these perceptions is vital as they can significantly influence the effectiveness and relevance of accounting education, which is essential for preparing students for future challenges in the workforce. By examining the insights gathered from the data, the researcher gained a deeper understanding of how these perceptions shape curriculum decisions and implementation. Themes emerged from the data: Curriculum alignment with industry standards, effectiveness of teaching strategies, challenges in curriculum implementation, and assessment and evaluation practices. These themes and their sub-themes will be discussed below.

5.4.1 Effectiveness of teaching strategies

In educational contexts, the effectiveness of teaching strategies refers to the application of methods and approaches that foster student learning and engagement. It emphasizes pedagogical practices that cater to different learning styles, including traditional, collaborative, and technology-driven methods. Effective teaching in subjects like accounting requires a combination of these strategies to bridge the gap between theoretical understanding and practical application. Critical Curriculum Management Theory (CCMT) suggests that teaching strategies should be continuously adjusted based on students' needs and emerging industry trends to ensure learning relevance and efficacy. On the other hand, critical Accounting Research (CAR) emphasises a reflective approach to teaching accounting, which involves moving beyond rote memorization to promote deeper comprehension and analytical skills.

Data analysis revealed a consensus among participants regarding employing varied teaching strategies to enhance student understanding of accounting. Participants highlighted the significance of pedagogical approaches, the integration of technology, and fostering student engagement to create a dynamic learning environment. These emerged as sub-themes responding to the second research objective.

5.4.1.1 Pedagogical approaches

Pedagogical approaches refer to the methods and strategies teachers use to facilitate learning. In accounting education, pedagogy has shifted towards fostering critical thinking, problem-solving, and the practical application of theoretical knowledge. Traditional approaches, which emphasise rote memorization and lecture-based teaching, are increasingly being challenged by more student-centred methods such as collaborative learning, case studies, and the use of technology in classrooms. These approaches aim to bridge the gap between theory and practice, which is particularly vital in accounting, where students must develop technical knowledge and professional skills.

Pedagogical strategies also directly impact how effectively the curriculum meets its objectives. In sustainable curriculum practices, effective pedagogy must consider the delivery of content and how teaching methods can adapt to diverse learning needs, including local contexts, and align with broader professional competencies in accounting.

Teachers in Lesotho's secondary schools believed practical application is critical to learning accounting. They perceive written assignments and regular exercises as essential for developing students' understanding of accounting concepts. According to participants, students require extensive practice, much like in mathematics, to grasp the technicalities of accounting.

T1 indicated:

> *I cannot teach without giving them activities while explaining because accounting is practical. For example, if I am teaching income statements, I have to give them work to do in class and at home to practice this income statement.*

This reflected the principles of CCMT, which promotes active student participation through hands-on exercises, fostering deeper learning and retention.

Similarly, T2 supported:

> *Similar to maths, accounting is more practical and requires more practice. Consequently, in order to determine whether they understand, they must work every day, both at home and in class.*

The above statements indicated that consistent exposure to practical exercises helps students develop the necessary accounting skills and competencies, resonating with CAR's focus on practice-based learning (cf.2.2.3.2). Furthermore, this aligns with Ghani and Muhammad (2019:4), who argued that accounting students need both a solid theoretical foundation and intensive practice to engage effectively with professional tasks.

The findings supported the core principles of both CCMT and CAR, indicating that practical application and student engagement were crucial for accounting education. Teachers' focus on frequent practice, group collaboration, and problem-solving activities aligns with CAR's assertion that accounting education should be reflective of professional practice (cf. 2.2.3.4). Furthermore, the literature emphasises the need for a solid foundational understanding of accounting concepts to foster higher-order thinking, which is developed through consistent practice and participation in real-world scenarios (cf.3.2.1.1.2.2).

5.4.1.2 Use of technology in teaching

In contemporary educational contexts, technology in teaching is regarded as a powerful tool to enhance learning experiences. Technology offers new possibilities for interactivity, personalisation, and accessibility in education. Integrating digital tools such as accounting software, simulations, and online platforms in accounting education can bridge the gap between theoretical knowledge and practical application. The shift from traditional chalk-and-talk methods to technology-driven pedagogies fosters an interactive learning environment for developing critical thinking, analytical skills, and real-world problem-solving abilities.

Incorporating technology into accounting education that is aligned with modern educational theories, such as CCMT, emphasises curriculum managers' importance in enabling innovative teaching methods. Similarly, CAR advocates for accounting education to go beyond rote learning by using technology to engage students critically and analytically with financial data and scenarios. Technology, therefore, provides a platform for experiential learning that enables students to apply theoretical concepts to real-world accounting challenges.

When analysing data from participants' responses, it was clear that there is a growing recognition of the importance of integrating technology into accounting classrooms in Lesotho. While the study did not delve deeply into specific technological tools, the potential for technology to enhance teaching strategies was acknowledged. The use of digital resources can facilitate interactive learning experiences, allowing students to engage with accounting concepts in innovative ways. For instance, incorporating software that simulates real-world accounting scenarios could provide students with practical experience and improve their analytical skills. This potential, however, has yet to be fully realised due to constraints such as a lack of resources and inadequate training on how to use these tools in classroom settings effectively.

T3 said:

> *Technology can help us move from traditional ways of teaching to a more interactive method. We can imitate accounting problems, and students can get hands-on experience, which will prepare them for the actual work environment.*

This response reflected the teacher's awareness of the potential benefits of using technology to enhance experiential learning and practical skill development in accounting.

H3 added:

> *There are some digital tools we could use, but the challenge is that many of us have not been trained to incorporate them into our teaching. We need support in that area.*

This statement pointed to a recurring theme across the data. While the benefits of technology are recognized, the lack of adequate training and support hinders its full integration into the classroom. Curriculum managers, therefore, need to play an active role in ensuring that teachers are provided with the necessary technology and trained to use it effectively.

The importance of curriculum management in enabling the effective use of technology is evident here. One of CCMT's assumptions is that curriculum managers must create environments where innovative teaching methods, including the use of technology, can thrive (cf.2.2.1.5). This means providing ongoing training, resources, and infrastructure that supports the integration of digital tools in the classroom. It also means that managers must foster a culture where teachers feel confident experimenting with new teaching methods that utilise technology to improve student engagement and learning outcomes.

CAR advocates for the use of technology in accounting education, not only as a means of enhancing practical skills but also as a tool for fostering critical thinking and analytical skills (cf.2.2.3.2). In this context, technology was seen as a way to encourage students to engage with accounting concepts at a deeper level, particularly by using digital simulations that reflect real-world financial scenarios. This approach helped students develop the critical abilities necessary for their professional careers, an outcome strongly advocated by CAR.

The literature also suggests that integrating technology into teaching can make accounting education more engaging and interactive, moving away from traditional methods that often emphasize memorization over application (cf.3.2.1.2). As noted by scholars like Abitoye, Abdul, Babalola, Daraojimba and Oriji (2023:892), technology-driven teaching methods are more likely to foster critical thinking, problem-solving, and collaboration, which are essential skills in the accounting profession.

5.4.1.3 Student engagement and participation

In educational contexts, student engagement and participation were crucial for meaningful learning experiences, especially in technical subjects like accounting. Engagement refers to the degree of attention, curiosity, and interest students exhibit during learning, directly impacting their motivation and success. In active learning environments, students participate in discussions, problem-solving activities, and practical exercises, leading to an improved understanding of theoretical concepts.

Theories like CCMT emphasise the role of curriculum managers in creating learning environments that foster student engagement. At the same time, CAR highlights the need for engaging students through active, real-world applications of accounting knowledge. CCMT and CAR advocate for curriculum practices that encourage participation, critical thinking, and interaction in the classroom.

Student engagement and participation emerged as a central concern for teachers. Observations from the classroom showed that social learning and peer interaction are effective in helping students grasp complex accounting concepts. T2's approach of allowing students to work in groups to discuss complex problems encouraged collaborative learning, which improved their problem-solving abilities.

T2 stated:

> *They must talk to one another, especially regarding questions about ethics, control, and audits, where they must find solutions.*

This collaborative approach fosters a deeper understanding of accounting concepts and encourages critical thinking and problem-solving skills.

T3 added:

> *How can a sole proprietor strengthen internal ethics and control to ensure that employees follow the law? The owner must implement certain rules, such as not wasting paper, not making personal calls, and turning off the lights.*

Teachers helped students move beyond surface-level learning into deeper conceptual understanding by engaging students in real-world scenarios. This practice is aligned with the principles of both CCMT and CAR, emphasising the real-world application of theoretical knowledge to develop students' analytical and critical thinking skills. Hsia, Lin, and Hwang (2021:1771) stated that engaging learners in discussions and peer collaboration enhances their learning experience and encourages them to apply multiple problem-solving approaches.

The findings challenge some traditional notions of classroom practice. Teachers acknowledged the difficulty of providing extended practice within the constraints of the school day, which reflects broader issues in curriculum management. While CCMT advocates for adaptive teaching strategies that respond to the needs of learners, this is hindered by time and resource limitations in Lesotho's schools.

5.4.2 Challenges in curriculum implementation

Curriculum implementation refers to executing and translating the designed curriculum into practical teaching and learning experiences within the classroom. This was a critical phase in the education system, directly affecting student outcomes and teacher effectiveness. Challenges in curriculum implementation often arise due to misalignment between curriculum design and classroom realities, insufficient resources, inadequate teacher training, and administrative or managerial constraints. As stated by CCMT, the role of curriculum managers was pivotal in addressing these challenges by ensuring that curriculum policies and practices are responsive to the local context and the needs of both teachers and students. In the context of CAR, curriculum implementation was viewed as a dynamic process that should evolve with the profession, incorporating practical and relevant accounting practices to prepare students for real-world challenges.

The data collected from accounting curriculum managers in Lesotho secondary schools revealed various challenges that hinder effective curriculum implementation in accounting classrooms. The participants expressed concerns over several key areas, including resource constraints and resistance to change.

5.4.2.1 Resource constraints

Resource constraints refer to inadequate teaching materials, infrastructure, technological tools, and other essential resources required for effective curriculum delivery. Resource constraints can severely impact the quality of education, as teachers and students are left without the necessary tools to engage in meaningful teaching and learning processes. As CCMT indicates, curriculum managers are vital in ensuring that resources are appropriately allocated and utilised to support sustainable curriculum practices. Without sufficient resources, the curriculum cannot be fully implemented, which limits student engagement, practical application of knowledge, and overall learning outcomes. CAR further highlights the importance of providing the necessary tools for practical learning in accounting education, as the subject requires a blend of theoretical understanding and practical application of accounting principles in real-world scenarios.

Data revealed multiple dimensions of resource constraints in accounting classrooms in Lesotho secondary schools.

The absence of updated textbooks and learning materials was a prominent issue raised by many participants. Outdated or inadequate learning materials blocked the teachers' ability to deliver the entire curriculum and the student's capacity to engage with modern accounting concepts.

T2 indicated:

> *We are still using textbooks that are more than ten years old. They do not include the latest accounting standards or examples. The students are learning concepts that are outdated.*

This highlighted the mismatch between school content and the evolving accounting profession. The lack of current materials prevents students from learning the latest accounting practices, which is critical in preparing them for the workforce. The absence of updated resources makes students ill-equipped to handle real-world financial challenges, a core concern of CAR (cf. 2.2.3.1).

H3 added:

> *We don’t have enough books for every student. Most of the time, students have to share books, which limits their ability to study independently.*

The issue of insufficient textbooks was also noticed during lesson observations. The above quote and observation emphasised the difficulty in promoting self-directed learning when students do not have individual access to textbooks. Regarding CCT, it points to a failure in resource management, where curriculum managers need to ensure equitable access to essential learning materials (cf. 2.2.2.4).

T3 mentioned:

> *We rely on blackboards and chalk to teach accounting. The classroom has no projector or computer, so we can't use interactive resources or show students how accounting is done using software.*

This statement reflects teachers' limitations when delivering an engaging and practical curriculum. The lack of digital tools affects the quality of teaching and diminishes students' ability to engage with current accounting practices.

The resource constraints identified in the data align with both CCMT and CAR, emphasising the critical role of resources in effective curriculum implementation. According to CCMT, curriculum managers must ensure that schools have the necessary resources to support teachers and students in achieving the curriculum's goals (cf. 2.2.1.4).

5.4.2.2 Resistance to change

Resistance to change in an educational setting refers to the reluctance or opposition of teachers, curriculum managers, or institutions to adopt new practices, technologies, or curricula. Change in educational systems is often met with resistance due to various factors, including lack of understanding, fear of failure, insufficient training, and perceived challenges to established norms. CCMT emphasises the role of curriculum managers in facilitating change by addressing these barriers, supporting teachers through training and resources, and encouraging innovative approaches to teaching. In accounting education, CAR calls for ongoing curriculum reform to reflect the dynamic nature of the accounting profession, advocating for critical thinking, updated methodologies, and integration of real-world practices. Both theories stress that resisting change can lead to outdated practices that fail to meet the evolving needs of learners and the industry.

One of the main reasons for resistance to change identified in the data was the fear of the unknown and the comfort associated with traditional teaching methods. Teachers and curriculum managers accustomed to established practices often hesitated to adopt new pedagogical strategies, even when these innovations were aligned with modern educational goals.

H3 indicated:

> *Teachers are not trained enough to handle the changes in the curriculum. When new policies or methods are introduced, there is very little support. Naturally, people resist because they don't know how to deal with these changes.*

This indicates that teachers’ resistance is not merely a matter of unwillingness but is tied to their lack of preparedness for curriculum changes. CCMT argues that curriculum managers must provide consistent professional development and ensure that educators are equipped with the skills and confidence needed to implement new practices (cf. 2.2.2.4). Without this, the gap between the curriculum’s goals and its actual implementation widens, as seen here.

An accounting teacher expressed a similar concern,

T2 said:

> *When the curriculum changes, we are not always given the necessary training to adapt. It feels like we are expected to just figure it out on our own, and that’s why many teachers are resistant to new methods.*

This reinforces the notion that resistance to change often stems from lacking institutional support. CAR stresses that continuous training is essential to ensure that accounting teachers can incorporate new technologies, real-world practices, and critical thinking exercises into their teaching, aligning the curriculum with the evolving demands of the profession (cf. 2.2.3.6).

Some participants indicated that resistance to change was also driven by the perception that new curriculum changes are irrelevant or impractical. In some cases, changes to the curriculum were seen as unnecessary or disconnected from the realities of the accounting profession or the local context of Lesotho.

P2 stipulated:

> *Not all changes make sense for us. Sometimes, what they are asking us to do doesn’t seem relevant to the students here in Lesotho, and that’s why teachers push back.*

This highlights the importance of contextualizing curriculum reforms. According to CCMT, curriculum changes must be sensitive to the local educational environment. They should align with the students' cultural and economic realities (cf. 2.2.2.4). Failure to do so results in resistance from teachers and managers, who may perceive the reforms as unnecessary.

H1 stated:

> *There are some changes that seem good on paper, but when it comes to teaching students here, they don't always work. Teachers resist because they don't see how these changes will improve learning.*

This perception points to the misalignment between curriculum reforms and classroom realities. CAR advocates for curriculum changes that are responsive to both global accounting trends and the specific needs of students in different contexts.

The resistance to change identified in the data resonates strongly with both CCMT and CAR. CCMT emphasises the role of curriculum managers in guiding teachers through change, ensuring that teachers are supported through ongoing training, resources, and clear communication about the benefits of curriculum innovations. The data shows that this support is often lacking, resulting in resistance to new teaching methods and curriculum changes.

Furthermore, CAR stresses the importance of curriculum reform in accounting education to ensure students are prepared for the modern accounting profession. However, as indicated in the data, when teachers perceive these changes as irrelevant or impractical, they are likely to resist them (cf. 2.2.3.2). This misalignment between curriculum changes and real-world applicability further intensified resistance, indicating a need for curriculum reforms that are both contextually relevant and practically beneficial for students and teachers.

5.4.3 Assessment and evaluation practices

Assessment and evaluation practices are crucial tools for measuring students' understanding and progression through the curriculum. Effective assessments align with the curriculum’s goals, ensuring students are tested on theoretical knowledge, practical application, and critical thinking. In accounting, assessments should mirror the complexity of the subject by integrating real-world scenarios and practical exercises that foster a deep understanding of the principles taught.

From the perspective of CCMTs, curriculum managers must ensure that assessments are designed to reflect the curriculum's core objectives, encouraging both teachers and students to engage with the material critically. Similarly, CAR advocates for assessment practices that test theoretical knowledge and promote critical thinking and problem-solving, which are essential in accounting.

Data highlighted several critical aspects of assessment and evaluation practices in accounting classrooms. These practices were observed through group discussions, direct questioning by teachers, and traditional forms of evaluation such as tests and written assignments. The analysis reveals a mix of low-level recall-based assessments and some group-based collaborative assessments, pointing to a need for more balanced and critical assessment practices.

The data showed that much of the assessment in accounting classrooms focused on low-order recall-based questions, which tested students’ ability to remember facts but did little to engage them in deeper critical thinking. During lesson observations, one of the teachers focused heavily on asking recall-based questions,

T1 asked:

> *Transactions are entered in what? Or where do we enter a transaction before it is recorded in subsidiary books?*

These questions required learners to recall basic information they had memorised from earlier lessons.

T3 mentioned:

> *We sometimes focus too much on the theoretical side, and students end up memorising answers rather than understanding the concepts. This becomes a problem in higher grades when they need to apply what they’ve learned.*

This echoes the literature in CCMT, which calls for a shift from rote learning towards assessments that test application and critical engagement with content (cf. 2.2.2.5). It also aligns with the challenges noted in the data, where students are primarily tested on their ability to recall information, but not necessarily on their understanding of how to apply it.

In contrast to the recall-based assessments, there were instances where teachers incorporated more interactive, formative assessments through group discussions. T2 facilitated group-based learning by asking students to work collaboratively to answer complex questions about internal controls and ethics in a business setting.

T2 asked:

> *How can a sole proprietor strengthen internal ethics and control to ensure that employees follow the law?*

The teacher encouraged students to think critically and collaboratively about the topic.

During this group discussion, learners actively engaged in debating and proposing solutions:

- Policies ought to exist
- You need to have some sort of security
- An alarm is needed
- Cameras

This form of group-based learning allowed students to interact with the content and encouraged higher-order thinking and problem-solving. The students were not merely recalling information but were working through the practical implications of the theoretical concepts they had learned.

H1 commented on the effectiveness of the above method:

> *When students work together, they help each other understand the material. They come up with ideas that they wouldn’t have thought of on their own.*

This aligns with CAR, which advocates for integrating collaborative learning strategies to help students develop critical analysis and apply accounting principles to real-world scenarios (cf. 2.2.3.2). CCMT also supports formative assessments such as group discussions to provide ongoing feedback and improve student engagement.

T3 added:

> *These discussions are important because they allow learners to see accounting from different perspectives. They start thinking about how accounting works in real life, not just in theory.*

This method contrasts with recall-based assessments and offers a more dynamic way of evaluating students' understanding. Group work and formative assessments were crucial in helping students bridge the gap between theory and practice, a core principle in both CCMT and CAR.

While lesson observations showed some variety in assessment practices, there was a notable absence of consistent formative feedback. Teachers like T1 tended to rely on summative assessments (exams and tests) without providing continuous feedback to students during the learning process, limiting students' opportunity to reflect on their progress and make necessary improvements.

P1 mentioned:

> *Most of our assessments are at the end of the term. We need more continuous assessments that help students improve as they go along.*

This finding aligns with CCT, which stresses the importance of formative assessments in tracking student progress and providing feedback to help students develop critical skills over time (cf. 2.2.2.3). Additionally, CAR highlights that real-world accounting requires continuous assessment and feedback, reflecting the dynamic nature of the profession (cf. 2.2.3.1).

The data reveals that while there are some efforts to engage students in critical thinking and practical application through group work, much of the assessment remains rooted in recall and memorization. This finding echoes concerns raised in both CCMT and CAR. According to CAR, assessments should include real-world applications and foster analytical thinking (cf. 2.2.3.1, 3.2.1.3). Similarly, CCMT emphasises the need for curriculum managers to ensure that assessment practices reflect curriculum goals, focusing on theoretical knowledge and practical application (cf. 2.2.2.5).

The literature supports that effective assessment practices in accounting education require a balance between theory and practice, integrating formative assessments, collaborative learning, and real-world scenarios to foster a deeper understanding and application of accounting principles (cf. 3.2.1.3).

5.5 SUMMARY OF CHAPTER FIVE

This chapter was about the presentation, analysis, and discussion of the research data to identify a strategy to enhance the management of sustainable curriculum practices in Grade 11 Accounting. The chapter aligned with objectives one and two of the research objectives. The first objective of the study was to determine the nature and scope of sustainable curriculum practices in accounting, the second objective was to determine the perceptions of accounting curriculum managers on sustainable accounting curriculum practices, and the last objective was to design a strategy to enhance management for sustainable curriculum practices in Grade 11 Accounting classroom. The latter will be discussed in Chapter Seven.

All themes were developed from data gathered in semi-structured interviews, lesson observations and document analysis, which were the instruments employed to generate data. Additionally, sub-themes emerged from the themes and helped to address the research question: How can a strategy be identified to enhance management for sustainable curriculum practices in Grade 11 accounting? The data that was gathered was presented and interpreted. These findings were related to theoretical frameworks and literature to establish whether the empirical data confirms or refutes the study's findings. Chapter Six summarises findings, conclusions, and recommendations for future research.

CHAPTER SIX

SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

6.1 INTRODUCTION

The purpose of this study was to identify a strategy to enhance the management of sustainable curriculum practices in Grade 11 Accounting. In order to achieve the aim of the study, this chapter provides a summary of findings and conclusions. It makes diverse recommendations from the study based on the theoretical framework and literature review discussed in Chapters Two and Three, respectively, and the empirical data presented in Chapter Four.

Throughout the study, the empirical data sought to answer the specific research questions; answers to these questions would propose a solution to the main research question: How can a strategy be identified to enhance management for sustainable curriculum practices in Grade 11 accounting?

6.2 SUMMARY OF FINDINGS

The study aimed to identify a strategy to enhance the management model for sustainable curriculum practices in Grade 11 Accounting. In particular, the study evaluated the findings concerning the first and the second specific research questions. In response to the primary research question, the implications of the specific questions were discussed concerning the reviewed literature and empirical data. Through the analysis of data collected from semi-structured interviews with principals, HoDs, and accounting teachers, as well as lesson observations and document analysis, several key findings emerged that reflected a multi-dimensional view of the challenges, opportunities, and gaps in managing a sustainable accounting curriculum.

6.2.1 Curriculum relevance and adaptation

One of the most prominent findings relates to curriculum relevance and adaptation. Data indicated that while the accounting curriculum is primarily based on international standards, there is a significant disconnect between this content and the local context of Lesotho. Many participants expressed concerns that the curriculum does not fully prepare students for the economic and social realities they will encounter in Lesotho’s business environment.

This finding aligns with Chapter 3, which discusses the importance of curriculum localisation to address both global and local needs (cf. 3.2.1.1). CCMT emphasises the responsibility of curriculum managers to ensure that the curriculum is responsive to the local context, enabling students to apply theoretical knowledge in real-world scenarios that are relevant to their communities (cf. 2.2.2.5). The failure to adapt the curriculum to the Lesotho context reflects a broader issue of curriculum rigidity and the prioritisation of international standards at the expense of local relevance. This is problematic, as CAR argues that accounting education should bridge the gap between theoretical knowledge and practical, context-specific applications (cf. 2.2.3.1). Without this alignment, students may graduate with theoretical knowledge detached from the realities of accounting practices in their own country.

Participants emphasised that the curriculum's global orientation limits students' ability to engage with Lesotho's specific financial practices and regulatory frameworks. This mismatch between the curriculum and the local environment hampers students’ ability to transfer their learning into practical, real-world settings, which is a critical aspect of accounting education, according to both CCMT and CAR.

6.2.2 Teaching and learning approaches

The analysis revealed that while some teachers incorporate innovative teaching methods, the predominant approach remains traditional and teacher-centred. Participants noted that teaching accounting often relies on rote learning and lecture-based instruction, which limits students’ engagement and critical thinking.

In Chapter 3, the literature pointed out the importance of shifting from teacher-centred to student-centred pedagogical approaches to promote active learning and critical thinking (cf. 3.2.2.1). CCMT and CAR both advocate for interactive teaching methods, such as collaborative learning, case-based teaching, and simulations, to foster deeper engagement with accounting principles (cf. 2.2.2.3). However, the data indicates that despite recognition of the need for these methods, implementation remains limited due to a lack of teacher training and resources.

Findings indicated that teachers often default to traditional methods due to constraints such as large class sizes, insufficient time, and inadequate resources. While there were examples of more dynamic approaches, such as group discussions and problem-solving exercises, these were the exception rather than the norm.

The persistence of traditional methods suggests a deeper systemic issue, where curriculum managers and teachers may resist change due to a lack of professional development and institutional support. This is a critical point because CAR emphasizes that accounting education must evolve to meet the needs of a changing profession, incorporating theoretical knowledge, practical skills, and critical thinking (cf. 2.2.3.3).

6.2.3 Resource constraints

During the lesson observations, there were significant resource constraints faced by accounting classrooms, including outdated textbooks, insufficient technology, and a lack of access to accounting software. Participants also consistently raised this theme, highlighting that these constraints severely hinder the effective delivery of the curriculum.

The literature in Chapter 2 (cf. 2.2.2.4) and Chapter 3 (cf. 3.2.1.2) highlights the critical role of resources in supporting effective curriculum implementation. CCMT underscores the importance of providing the necessary infrastructure, tools, and materials to facilitate teaching and learning. At the same time, CAR stresses that accounting education must be grounded in practical, real-world applications, which require access to up-to-date technologies and resources (cf. 2.2.3.3).

This gap between curriculum expectations and resource availability reflects a systemic failure in curriculum management. CCMT argues that curriculum managers must play a proactive role in securing the resources needed for effective curriculum delivery (cf. 2.2.2.3). Without such resources, students are at a significant disadvantage, as they are unable to engage in the hands-on learning experiences that are essential for developing practical accounting skills.

6.2.4 Professional development needs

participants consistently noted the lack of adequate professional development (PD) opportunities for accounting teachers. While the curriculum emphasizes modern teaching methods and technology integration, many teachers feel ill-equipped to implement these strategies due to insufficient training.

In Chapter 3 (cf. 3.2.1.1), the literature emphasizes that continuous PD is essential for teachers to stay updated on curriculum changes and pedagogical innovations. CCMT places significant importance on the role of curriculum managers in facilitating teacher development and ensuring that educators are supported in adapting to new curriculum demands (cf. 2.2.1.4).

This lack of professional development undermines the curriculum's goals and leaves teachers unprepared to deliver the content effectively. CAR stresses that teachers need to be continuously trained to keep up with advancements in the accounting field and to incorporate these changes into their teaching (cf. 2.2.3.3). The failure to provide sufficient PD opportunities results in a reliance on outdated methods and a lack of integration between theory and practice, further perpetuating a disconnect between curriculum and real-world accounting practices.

6.2.5 Assessment and evaluation practices

The findings revealed that assessments in accounting classrooms primarily focus on recall and memorization rather than critical thinking or applying accounting principles. Participants expressed concern that current assessment practices do not fully align with the curriculum's broader objectives of fostering both theoretical and practical competencies.

Chapter 3 (cf. 3.2.1.3) discusses the importance of aligning assessments with curriculum goals to ensure that students are evaluated on their ability to apply accounting concepts in practical situations. CAR emphasises that assessments should include real-world case studies, simulations, and problem-solving tasks to test students' critical thinking and analytical skills, not just their ability to memorize information (cf. 2.2.3.3).

This critique from participants reflected the need for a more balanced approach to assessment, where formative and summative evaluations provide a comprehensive picture of students' abilities. CCMT also advocates for integrating continuous, formative assessments that provide meaningful feedback and allow students to improve throughout the learning process (cf. 2.2.1.4).

6.2.6 Resistance to change

Resistance to change was recurring, with teachers and curriculum managers reluctant to adopt new methods, technologies, or curriculum reforms. This resistance is rooted in a lack of training, institutional support, and comfort with traditional approaches.

Chapter 3 (cf. 3.2.1.1) explored the barriers to curriculum reform, noting that resistance to change is often linked to fear of the unknown and a lack of resources or training to support new practices. CCMT highlights the need for curriculum managers to lead change initiatives actively, ensuring that teachers are provided with the necessary tools and support to transition to new methods (cf. 2.2.1.4). Similarly, CAR stresses the importance of evolving accounting education to meet the changing demands of the profession, which requires a willingness to adopt new pedagogical strategies and assessment practices (cf. 2.2.3.3).

This resistance hinders the progress of curriculum reform and limits the ability of teachers to engage students in more dynamic and relevant learning experiences.

6.3 RECOMMENDATIONS

Based on the findings related to the nature and scope of management for sustainable curriculum practices in accounting classes and the perceptions of accounting curriculum managers in Lesotho secondary schools, the following recommendations are proposed. These recommendations aim to enhance the effectiveness and relevance of accounting education in Lesotho, ensuring that it meets students' needs and aligns with local and international standards.

6.3.1 Compulsory Accounting education from early grades

- Accounting should be introduced as compulsory in all Lesotho schools, starting in Grade 4.

The findings of this study suggest that early exposure to accounting concepts will help cultivate a solid foundational understanding among students. Introducing accounting principles at an early age can promote financial literacy, critical thinking, and practical life skills. By integrating accounting into the curriculum from Grade 4, students will be better prepared to apply these concepts as they progress through their education.

6.3.2 Clear communication of curriculum objectives

- The accounting syllabus must clearly articulate its objectives, which should be communicated to students engagingly.

The study highlighted the importance of aligning curriculum objectives with the broader goals of the education policy. Understanding the objectives of the syllabus can motivate students to connect what they learn in the classroom with their real-life experiences. There is a need for transparency in curriculum goals. By ensuring that students comprehend the relevance of the accounting syllabus, they are more likely to engage meaningfully with the material.

6.3.3 Establishing practical learning environments

- Every school should implement a tuck shop or similar enterprise where students can practice essential skills such as buying and selling, budgeting, and record-keeping.

Hands-on experience is crucial for effective learning in accounting. Establishing a tuck shop will provide students with a practical setting to apply their accounting knowledge, reinforcing theoretical concepts learned in the classroom. Literature suggests that experiential learning enhances student engagement and comprehension of accounting principles. The tuck shop would serve as a live case study, enabling students to experience business dynamics while developing their financial literacy skills.

6.3.4 Role of strategic, tactical, and operational managers

- Curriculum managers at different levels (strategic, tactical, and operational) should work collaboratively to enhance the effectiveness of accounting education.

- **Strategic Managers**: At the strategic level, education policymakers and principals should prioritise accounting education in national educational policies, ensuring it is regarded as a fundamental subject. A well-structured approach to accounting education at the national level is critical for its sustainability.
- **Tactical Managers**: Tactical managers, such as Heads of Departments (HoDs), should develop and implement specific strategies for curriculum adaptation, ensuring that the syllabus remains relevant to local economic needs. Engaging with local businesses to inform curriculum development will help align educational objectives with industry expectations.
- **Operational Managers**: At the operational level, teachers must receive adequate training and resources to implement innovative teaching methods effectively. Continuous professional development opportunities should be made available to equip educators with the skills necessary to adapt to new pedagogical approaches and assessment methods.

This collaborative approach ensures that each managerial level creates a cohesive educational framework that promotes sustainable accounting practices.

6.3.5 Strengthening professional development programs

- Establish comprehensive and ongoing professional development programs focused on modern teaching methods and technology integration in accounting education.

The findings from this study indicated that many teachers feel unprepared to implement innovative teaching strategies and utilise technology in their classrooms. Continuous professional development is essential for keeping educators updated on current teaching practices. By investing in targeted training sessions, workshops, and resources, schools can empower teachers to deliver the accounting curriculum effectively and engage students in meaningful learning experiences.

6.3.6 Enhancing assessment practices

- Assessment practices must incorporate both formative and summative assessments that reflect real-world applications of accounting principles.

The study revealed a heavy reliance on low-order recall-based assessments, which do not adequately prepare students for the demands of the accounting profession. Effective assessments should evaluate theoretical knowledge and the practical application of skills. Integrating case studies, simulations, and project-based assessments will provide a more comprehensive evaluation of student competencies, fostering critical thinking and problem-solving skills.

6.3 SUGGESTIONS FOR FUTURE RESEARCH

This study has highlighted several key challenges in managing and implementing sustainable curriculum practices in accounting education, particularly in Lesotho's secondary schools. However, there remains considerable scope for future research to deepen the understanding of curriculum practices and improve educational outcomes. First, further research could explore innovative strategies for resource management in under-resourced schools. Given the findings on the critical shortages of teaching materials, accounting software, and technology, it would be valuable to investigate cost-effective solutions and partnerships that can help bridge these resource gaps. Secondly, professional development for teachers emerged as a significant area needing attention. Future studies should evaluate the effectiveness of continuous professional development programs for accounting teachers, particularly those incorporating modern pedagogical strategies and technological advancements. This could help in understanding how best to equip teachers for the evolving demands of accounting education.

Additionally, it would be insightful to examine curriculum adaptation that is contextually relevant to the local economy in Lesotho. Research could explore the potential for localized curriculum designs that integrate global standards while addressing the specific needs of local businesses and industries, ensuring that students are both globally competitive and locally relevant. Lastly, future research could focus on assessing the impact of formative assessments in accounting education. There is a need to understand how frequent and constructive feedback mechanisms could enhance student learning outcomes and teacher instructional practices.

Future research can contribute significantly to developing more sustainable and contextually appropriate curriculum management practices in accounting education by addressing these areas.

6.4 LIMITATIONS OF THE STUDY

Due to purposeful sampling, favouring a small sample, the opinions of teachers, HoDs, and principals from all of the Lesotho schools that teach accounting were excluded from this research. Given the nature of this study, it was challenging to generalise the findings of the study to a larger group of curriculum managers in Lesotho.

It is crucial to remember that the objective of this study was to gather comprehensive and rich data that could aid in addressing the research topic rather than draw general conclusions. Thus, this could serve as the research's limitation.

6.5 CONCLUSIONS

The findings related to the nature and scope of management for sustainable curriculum practices in accounting classes and the perceptions of curriculum managers reveal several critical gaps in the current management and implementation of accounting curricula in Lesotho secondary schools. The limited availability of resources, insufficient professional development, resistance to pedagogical innovation, and the disconnect between the curriculum and local professional needs all contribute to the challenges of achieving sustainable curriculum practices. Curriculum managers are aware of these issues but are constrained by systemic barriers that prevent the meaningful reform of accounting education. Addressing these challenges requires a more dynamic approach to curriculum management, prioritising resource allocation, teacher training, and adapting the curriculum to both local and international contexts. Only through these reforms can sustainable curriculum practices be achieved, ensuring that students are adequately prepared for the evolving demands of the accounting profession.

6.6 SUMMARY OF CHAPTER SIX

This chapter was premised on the summary of the findings of the study. It showed how the findings responded to objectives one and two of this study. Objective by objective, the chapter showed the awareness of the curriculum managers about the nature and scope of accounting curriculum practices, as well as the perceptions of accounting curriculum managers on sustainable curriculum practices in accounting classes. The chapter further presented some recommendations for improving the implementation of the strategy, suggestions for further research and limitations of the study. Chapter Seven presents a proposed strategy/model to enhance management for sustainable curriculum practices in Grade 11 Accounting.

CHAPTER SEVEN
PRESENTATION OF THE EMERGING MODEL/STRATEGY FOR MANAGING SUSTAINABLE CURRICULUM FOR GRADE 11 ACCOUNTING (SCA)

7.1 INTRODUCTION

The proposed model/strategy for managing sustainable curriculum practices in Grade 11 Accounting draws from the study's key findings, offering a strategic approach to improve the teaching and learning process. The model emphasizes collaboration between strategic, tactical, and operational levels of curriculum management while integrating key educational and pedagogical components. Below is a concise version of the model with a diagrammatic representation.

7.2 SUSTAINABLE CURRICULUM MANAGEMENT MODEL/STRATEGY FOR GRADE 11 ACCOUNTING

This model/strategy was designed to enhance the effectiveness of accounting education by promoting practices that align with long-term educational goals while addressing both local and global needs. This model emphasizes early exposure to accounting principles, clear communication of curriculum objectives, practical learning environments, and the incorporation of essential 21st-century skills such as those required for the Fourth Industrial Revolution. It also ensures ongoing professional development for teachers and support from educational authorities, creating a dynamic and sustainable accounting curriculum framework that prepares learners for real-world financial challenges.

7.2.1 Core components of the model

- **Early Compulsory Accounting Education (Grade 4 onward)**: Introducing accounting concepts at an early stage builds a foundational understanding, promoting financial literacy and critical thinking skills.

- **Clear Communication of Curriculum Objectives**: The accounting syllabus must clearly define its objectives and engagingly communicate them, making learning relevant and practical for students.
- **Practical Learning Environments**: Schools should establish small enterprises (e.g., tuck shops) where students practice budgeting, record-keeping, and selling, reinforcing theoretical knowledge with hands-on experience.
- **Collaborative Curriculum Management**: Different levels of management should work together:
    - Strategic Managers (Policymakers, Principals): Prioritise accounting education and align it with national policies.
    - Tactical Managers (Heads of Departments): Adapt curriculum to meet local economic needs and industry standards.
    - Operational Managers (Teachers): Implement innovative teaching methods with sufficient resources and training.
- **Teacher Professional Development**: Continuous training focused on modern teaching techniques and technology integration is crucial for effectively delivering the accounting curriculum.
- **Improved Assessment Practices**: Incorporating formative and summative assessments that simulate real-world accounting tasks will ensure students develop practical problem-solving and critical thinking skills.

7.2.2 Conditions for success of the model/ strategy

- **Qualified Teachers**: Teachers must be adequately trained in both traditional and modern pedagogies, incorporating technology in their lessons.
- **Sufficient Teaching Resources**: Schools must be well-resourced with teaching aids (e.g., computers, accounting tools) to create a dynamic learning environment.
- **4IR Skills Integration**: Incorporating Fourth Industrial Revolution (4IR) skills such as ICT literacy, critical thinking, and problem-solving into the accounting curriculum is necessary to prepare students for the future workforce.

- **Support by Authorities**: Stakeholders, including MoET, churches, and the community, must collaborate effectively to provide resources, knowledge, and support for sustainable curriculum practices.
- **Language of Teaching and Learning**: Accounting lessons should be delivered in a language students understand, ensuring better comprehension and engagement.

7.3 DIAGRAM REPRESENTING THE MODEL/STRATEGY

Below is a graphical representation that illustrates the interrelated components of the proposed strategy or model:

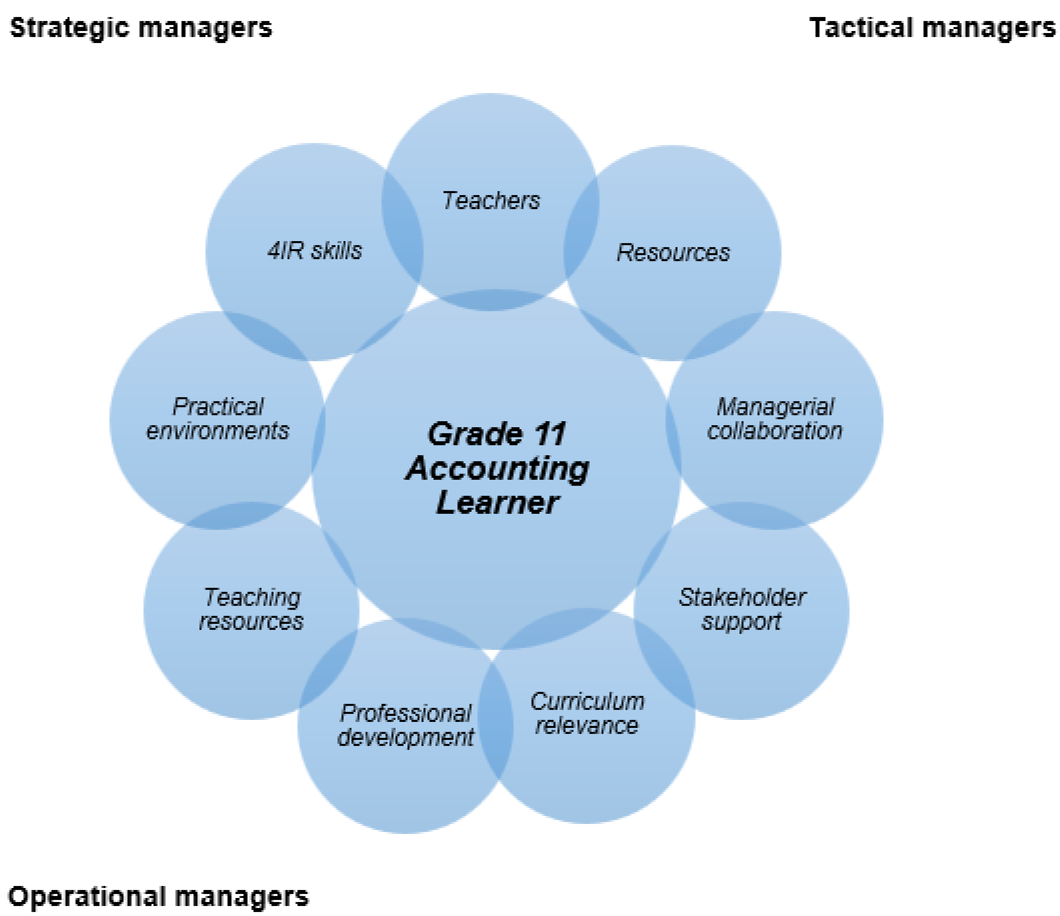

Figure 7.1: Proposed model/strategy

This diagram shows how different model components reinforce each other, ensuring a holistic approach to managing a sustainable accounting curriculum.

7.3.1 Explanation of the model:

At the centre of this model is the Grade 11 Accounting Learner, the primary focus of teaching and learning efforts. Surrounding the learner are the critical elements that ensure sustainable curriculum practices, including teachers, resources, managerial collaboration, stakeholder support, and curriculum relevance.

- In addition, critical components like professional development, teaching resources, practical environments, and 4IR skills are crucial to achieving sustainable accounting curriculum practices.
- The outer text represents the continuous support from strategic(Principals), tactical(HoD's), and operational(Teachers) managers, ensuring that all elements work in cohesion to meet the curriculum's objectives.

This model offers a dynamic framework where all components are interdependent, fostering a holistic approach to curriculum management in accounting education. By integrating experiential learning, technological advancements, and real-world relevance, the model ensures that Grade 11 Accounting students are well-prepared for both academic and professional success.

This model aligns with the educational objectives to provide a sustainable, dynamic, and relevant accounting curriculum for Grade 11 learners, preparing them for both local and global contexts.

7.4 CONCLUDING THOUGHTS

This study set out to identify a strategy to enhance management for sustainable curriculum practices in Grade 11 Accounting in Lesotho secondary schools. Grounded in the interpretivist paradigm and using a qualitative case study approach, the research examined the perceptions and experiences of accounting curriculum managers, principals, heads of departments, and accounting teachers regarding current practices, challenges, and opportunities for sustainable curriculum management.

A key finding of the study was the significant impact of resource constraints on effective curriculum implementation. Though well-versed in the subject matter, accounting teachers often struggled with inadequate teaching materials, large class sizes, and outdated syllabi that did not align with modern industry requirements. The study also revealed a gap in continuous professional development, crucial for equipping educators with up-to-date teaching methodologies and integrating emerging technologies into the classroom.

The data suggested that sustainable curriculum management in accounting requires a multifaceted approach, combining better resource allocation, ongoing professional development, and the inclusion of practical, real-world financial examples. Teachers expressed a need for adaptive curriculum models responsive to changes in the accounting profession and focused on preparing learners for the complexities of a rapidly evolving global economy.

A significant theme that emerged was the need for collaboration between schools and industry stakeholders to ensure the curriculum remains relevant and engaging for learners. This involves creating partnerships that expose learners to real-world accounting practices and trends, thus bridging the gap between theoretical knowledge and practical application.

In conclusion, the research confirms the necessity of a holistic approach to curriculum management that incorporates strategic planning, resource allocation, and the professional development of teachers. The proposed Sustainable Curriculum Management Model offers a path forward by emphasizing these components while aligning with national education objectives. By implementing this model, Lesotho's secondary schools can better prepare students for the demands of the accounting profession and the broader economic landscape, ultimately contributing to the sustainability of the accounting curriculum and the empowerment of future generations.

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APPENDICES

APPENDIX 1: PERMISSION FROM LESOTHO MoE TO CONDUCT RESEARCH

THE GOVERNMENT OF THE KINGDOM OF LESOTHO
MINISTRY OF EDUCATION AND TRAINING – MASERU
P.O.BOX 47 MASERU 100 **FAX: 00266-**

The Principal
……………………………… high school
Maseru 100.
26th October 2022

Dear Sir/Madam

Re: PERMISSION TO CARRY OUT RESEARCH STUDY

Permission is hereby granted to Lineo Mphatsoane (Ms) to undertake a study whose Topic is **"a strategy to enhance Management for Sustainable Curriculum practices in Grade 11 Accounting"**.
It is the hope of the Ministry that the findings of this study will help in the advancement of the Ministry's efforts to provide quality education.

I hope this will reach your favourable considerations

Yours Sincerely

Teboho Moneri – Regional Inspector Central

MINISTRY OF EDUCATION
AND TRAINING
REGIONAL INSPECTOR - CENTRAL
26 OCT 2022
TEL: 2232?316, P.O. BOX 47
MASERU 100 LESOTHO

APPENDIX 2: INFORMED CONSENT

UNIVERSITY OF THE FREE STATE
UNIVERSITEIT VAN DIE VRYSTAAT
YUNIVESITHI YA FREISTATA
UFS UV

CONSENT TO PARTICIPATE IN THIS STUDY

I, the undersigned,

[redacted] ______________ *(participant's full names to be included)*, (the "**Participant**")

confirm that I voluntarily agree to participate in the research study referred to as the

~~A strateg~~ Empirical research (the **"Study"**) in relation to A strategy to enhance management for Sustainable Curriculum Practices in grade 11 accounting

and which Study is being conducted by

L. MAHATSONHE

(insert the name of the researcher), (the "**Researcher**").

I, the undersigned Participant, further confirm that–

1. the Researcher has explained the nature, procedure, potential benefits and anticipated inconvenience of my participation in the Study;
2. I have read (or had explained to me) and understood the Study as explained in the attached information sheet;
3. I have had sufficient opportunity to ask questions and am prepared to participate in the Study;
4. I understand that my participation in the Study is entirely voluntary and that I am free to withdraw at any time without penalty (if applicable);
5. I voluntarily provide the UFS and the Researcher with my personal information and consent to the UFS and the Researcher collecting, disclosing and processing my personal information in order to conduct the Study and any related activities in relation thereto;
6. I hereby acknowledge and confirm that I understand the purpose for which the UFS and the Researcher may collect, store, use, delete, destroy, outsource, transfer or otherwise process, as the context and circumstances may require and as contemplated in terms of POPIA, my personal information as set out herein;
7. I am aware that the findings of the Study will be anonymously processed into a research report, journal publications and/or conference proceedings and that my personal information will be aggregated and deidentified at such stage;
8. I also give the UFS permission to share, without notification, the collected data with other researchers at the UFS or other Higher Education Institutions. This permission is dependent on the same principles of ethical research practices, anonymity/confidentiality, safekeeping of information, and other issues listed above applying.

I, the Participant, agree to the recording of the interview

Full Name of Participant: [redacted] ______________

Signature of Participant: [redacted] ______________ Date: [redacted]

205 Nelson Mandela Drive/Rylaan, Park West/Parkwes, Bloemfontein 9301, South Africa/Suid-Afrika
P.O. Box/Posbus 339, Bloemfontein 9300, South Africa/Suid-Afrika, T: +27(0)51 401 9111, www.ufs.ac.za

APPENDIX 3: TURN IT IN REPORT

A Study to Identify a Strategy to Enhance Management for Sustainable Curriculum Practices in Grade 11 Accounting level

ORIGINALITY REPORT

10%	6%	4%	6%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

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