

**STRATEGIES FOR IMPROVING PROFESSIONAL CURRICULUM LEADERSHIP
IN ACCOUNTING CLASSES OF LESOTHO**

by

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**Dissertation submitted in fulfilment of the requirements for the degree
Master of Education (M.Ed)**

In the

**School of Higher Education Studies
Faculty of Education**



UFS·UV

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December 2020

DECLARATION

I, LINEO MPHATSOANE, declare that the dissertation, STRATEGIES FOR IMPROVING PROFESSIONAL CURRICULUM LEADERSHIP IN ACCOUNTING CLASSES OF LESOTHO, hereby submitted for the qualification of Master of Education at the University of the Free State, is my own, independent work and that this work has not previously been submitted at another university for the same or another qualification.

I hereby cede copyright to the University of the Free State.



January 2021

Name

Date

DEDICATION

This dissertation is dedicated to:

Mohau Mphatsoane (my father)

Matsepo Mphatsoane (my late mother)

Mpho and Ntsali Sesoane (my angels)

and

My family at large

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Lastly, I give special thanks to friends and family who supported me throughout my study. I will always appreciate their words of encouragement. Your efforts can never be measured. Thank you a million times.

ETHICS STATEMENT



Faculty of Education

02-Apr-2016

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Ethics Clearance: strategies for improving professional curriculum leadership in accounting classes in Lesotho

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APPLICATION APPROVED

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

Your ethical clearance number, to be used in all correspondence is: UFS-HSD2015/0665

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

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

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

Yours faithfully

Dr. Juliet Ramohai
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LANGUAGE EDITING

Declaration

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I confirm that I edited this dissertation and recommended changes to the text.

I checked that references cited in the text also appear in the list of references, though it remained the student's responsibility to add missing references to the list.



MA Language Practice



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ABSTRACT

This study aimed to design strategies to improve professional curriculum leadership in accounting classes in Lesotho; these strategies will help contribute to knowledge, especially in accounting. In order to achieve this aim, the following objectives were highlighted throughout the study: to determine the nature and scope of professional curriculum leadership in accounting classes in Lesotho, to establish perceptions of accounting curriculum leaders in Lesotho secondary schools regarding the practice of curriculum leadership, and to propose strategies to improve professional curriculum leadership in accounting classes in Lesotho. Accounting curriculum leaders in Lesotho are expected to engage with professional curriculum practice, thus, to improve the performance of learners in accounting classes. However, there is a need for a shared vision regarding knowledge of curriculum and learning programmes. Presently, there is a lack of proper lesson planning and presentation, and inadequate application of learning assessment and recording. Additionally, there is lack of teaching and learning resources, and teachers do not work as a dedicated team. Accounting education in Lesotho has been underachieving in terms of the expected pass rate of learners in Form E (Grade 12). The theoretical framework used to guide the research process is connectivism. The theory is about forming connections between people and technology, and teaching and learning in a connectivist learning environment; these connections are made in learning ecologies, communities and networks. The study used a qualitative research design that applied semi-structured interviews and lesson observations. Thematic analysis was used to interpret findings. Among the findings are that accounting curriculum leaders are not engaging fully in their leadership practices, as there is no shared vision relating to knowledge of curriculum and the learning programme, and there are no proper lesson planning and presentation, due to lack of teaching and learning resources. The study's main recommendation is that further research is undertaken to answer the following question: Why are accounting curriculum leaders, as professional bodies, not more involved in accounting curriculum planning and design in their leadership practices?

Keywords: accounting, professional curriculum leadership, Lesotho

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LIST OF ABBREVIATIONS AND ACRONYMS

CAPS	Curriculum and Assessment Policy Statement
DoE	Department Of Education
ECoL	Examination Council of Lesotho
HOD	Head of Department
MoET	Ministry of Education and Training
NCDC	National Curriculum Development Centre
NCLB	No Child Left Behind
NQF	National Qualifications Framework
SAQA	South African Qualifications Authority

CHAPTER 1: INTRODUCTION AND BACKGROUND TO THE STUDY

1.1 INTRODUCTION

This chapter will introduce the study, which relates to strategies for improving professional curriculum leadership for accounting in Lesotho. First, it will discuss the history of education, in general, and accounting education, in particular, in Lesotho. This information will be followed by the problem statement, research questions, objectives and an explanation of the significance of the study. Finally, the chapter will set out the structure of the study and provide a summary of the chapters.

Since independence, attempts at curriculum reform in Lesotho have been constrained by examinations-only testing of cognitive skills. According to the Ministry of Education and Training (MoET) (2009:1), the Lesotho Curriculum and Assessment Policy (2009) recommends greater integration of assessment with teaching and learning of accounting as a subject. Learners are expected to develop a good appreciation of accounting principles and practices as practiced internationally, so as to become competitive in a dynamic business environment (Mahao & Raselimo, 2015:3). In this article, Mahao and Raselimo (2015:1) explain that the overall goal of the Lesotho MoET with the new curriculum and assessment policy is "to ensure access, quality, equity, and relevance in the education sector". However, there seems to be a decline in performance of accounting learners, and the reason for this decline is not clear. Are there any curriculum leaders in accounting, and what are their roles? Do accounting teachers grasp what the shifts in teaching and assessment procedures imply for their daily classroom practice? My objective with this study was to explore these and other questions relating to professional curriculum leadership in accounting. The aim of this study was, therefore, to design strategies for improving professional curriculum leadership in accounting classes in Lesotho.

The issue of professional curriculum leadership practices does not apply to Lesotho only, as other countries are troubled by it too. Matthews (2004:73) expresses concern about

the difficulties Australia has experienced in relation to changing the form and content of accounting education, which has been periodically commented on, though, on the whole, relatively little attention has been devoted to instituting the type of curriculum that would further the interests of people advocating for a wider accounting and reporting framework. Perhaps, the problem is the lack of electives, which would enable learners to learn about alternative accounting regimes (Stevenson, 2002:24). According to Mathews (2003:3), certain events have drawn attention to the need for accounting standards based on an understanding of underlying principles. Providing a conceptual subject within accredited accounting degrees will assist in generating professionals who have the necessary background to understand the principles involved when no specific part of a standard is applicable to an issue.

The Nigerian education system has witnessed several curriculum innovations over the past decades. As Oni (2014:24) states, the decades that followed World War 2 have witnessed greater importance being given to school curricula, because it is instrumental in enhancing creativity, productivity and economic prosperity. Curriculum innovations translate national and education objectives into curricula and teaching objectives through the development of curriculum content and materials. Oni (2014:26) reports, furthermore, that these innovations are designed to help individuals attain cognition, acquire process skills and develop scientific attitudes that will enable them to think critically, manage and use available resources, adapt to their environments effectively, assume responsibilities, and fulfil domestic, economic, social, and political roles. If curriculum is a process of preparing children for a living and life in their own societies, and to compete in the global economy of tomorrow (UNESCO-II CBA, 2002:54), then it is only logical that secondary school curricula, both formal and informal, content, as well as processes, should be dynamic enough to adapt to the new socio-economic, political, scientific and technological realities of our times. According to Abidogun (2011:156), the Nigerian National Policy on Education of 2004 recognises the importance of leadership in teaching and learning. This policy has an impact on the role and responsibilities of school leaders. The traditional role of the school principal has changed significantly, from that of a traditional administrator and manager, to that of curriculum implementer. Nigerian education authorities have, to date, not developed an ICT (information and communication technology) policy for

schools. They found that senior managers affect classroom and curriculum practice and the way in which changes are introduced in Nigerian schools (Agyeman, 2007:6).

Similarly, accounting education in South Africa has been underachieving in terms of the expected pass rate of learners in Grade 12. A study by Ngwenya (2014:171) found that one of the significant changes in post-apartheid South African education is recurring shifts in school curriculum policy. In terms of the accounting curriculum, there was a move away from mastery of formulas and procedures, to an understanding of interpreting financial information. Ngwenya (2014:171) stipulates, furthermore, that this shift has necessitated changes in the way the subject is taught and assessed, and that it is likely to affect teachers' understanding, particularly that of seasoned teachers who are accustomed to using traditional approaches.

Curriculum reform has brought about many changes in teaching, learning and assessment, which are evident in the accounting curriculum. Sohuma (2013:3) confirms that the academic performance of Grade 12 accounting learners in South Africa has led to an extension of the Accounting Revision Programme of the the College of Law and Management Studies. Learners at many schools underperform in Grade 12 accounting (Rammala, 2009:1).

1.2 DEFINITION OF OPERATIONAL CONCEPTS

This section will provide a brief explanation of the operational concepts, so as to provide the reader with an understanding of what the concepts mean and how they will be used in this study. The first concept that is presented, is professional curriculum leadership, which is followed by curriculum leadership. The main concept of the study, namely accounting, will also be explained.

1.2.1 Professional curriculum leadership

Professional curriculum leadership is defined as the act of exercising functions that enable the achievement of a school's goal of providing quality education (Alonsabe,

2009:1). In the Lesotho context, curriculum leadership focuses on what is learned (the curriculum) and how it is taught (the instruction). Instituting a more professional curriculum may halt the decline in learners' performance. According to Henderson and Hawthorne (2000:vii), professional curriculum leaders encourage creative problem-solving and nurture critical thinking, thereby making a difference in the lives of learners.

1.2.2 Curriculum leadership

According to the Oxford Dictionary (2006:360), curriculum leadership refers to the state or position of being a leader in subjects that are included in a course of study or taught in a school. Curriculum leadership has risen to the forefront since the introduction of the No Child Left Behind (NCLB) Act of 2001 which was signed in to law in the United States of America in 2002. According to NCLB (2002:2), this legislation could transform the nature of school leadership and accountability and has redefined school leaders' roles, responsibilities, and authority. A disadvantage of NCLB is that it has institutionalised the notion that school leaders in the 21st century must be strong curriculum and instructional leaders. The NCLB Act's emphasis on good student achievement by all has been a wakeup call that has encouraged states, districts, and schools to place greater emphasis on curriculum, instruction, and assessment. Schools and districts are expected to show so-called adequate yearly progress in student achievement, and results must be reported publicly. Adequate yearly progress is achieved by ensuring that the curriculum is covered and is aligned with the assessments.

There are many definitions of curriculum leadership. According to Alonsabe (2009:1), curriculum leadership refers to an act of exercising functions that enables the achievement of a school's goal of providing quality education, with the main focus on what is learned (the curriculum) and how it is taught (the instruction). Alonsabe (2009:1) states, furthermore, that curriculum leadership involves functions and goals.

In the Lesotho education system, a curriculum leader has to take charge of ensuring that the curriculum goals are achieved, and the ultimate goal is maximising student learning by providing quality in the content of learning. Walker (2000:4) argues that curriculum

leaders set standards that will ensure that all citizens share the knowledge and values needed to make democracy work; they result in greater efficiency, because they provide standards and encourage state and local boards to raise their standards by improving the quality of schooling and ensuring education equity. The duties of curriculum leaders present several disadvantages. Past experience suggests that curriculum leadership attempts are not always effective, as standards tend to become minimum standards that pull down the entire system. Furthermore, developments at the national level draw resources from state and local efforts, and this can lead to an excessively restrictive national curriculum that inhibits local creativity. Thus, standards alone will have no effect on learner achievement, unless significant resources are provided to local school systems (Smith, Fuhrman & O'Day, 1994:20). Handler (2010:32) supports this view, by pointing out that, although explanations for the failure of comprehensive implementation of teacher as curriculum leader have been centred on hegemonic, bureaucratic, or paternalistic organisations that commonly occur in schools, other hypotheses should be considered. Literature on teacher leadership demonstrates that efforts to generalise teacher-leadership in educational organisational systems have been prevalent for more than two decades, without significant or sustained success (Handler, 2010:32).

Merkley and Jefferies (2000:354) explain that curriculum leadership is concerned with decision-making about worthwhile knowledge for children and learners, and why and how they should acquire this knowledge. They state that transformative curriculum leadership has a core commitment to developing and enacting education programmes and instructional interactions, in the best interests of learners, conveys the idea of continuous growth through inquiry, and is grounded in self and social examination. For instance, head teachers have an impact on the professional work of the school, including the teaching and learning that take place in the classrooms.

1.2.3 Why schools need curriculum leadership

If the purpose of schooling is to prepare learners for a dynamic life, then principals, teachers and other education professionals must constantly strive to provide the most relevant and up-to-date programmes they can. According to Yue (2017: 1) the concept of

perceived curriculum, operational curriculum, experience curriculum, and teacher-defined curriculum have enriched the meaning and implications of curriculum and presented expectations for teacher 'being a creator of curriculum'. Meanwhile they have provided important intellectual resources for teacher's curriculum leadership. In this redefinition, teachers continue to be responsible for providing leadership in classrooms. Similarly, administrators, parents and teachers must accept joint responsibility for the provision and the success of leadership. In order for this to happen, there should be ongoing curriculum development, and principals and teachers must continue to develop their own personal professional knowledge, skills and understandings. One way to promote this ongoing professional development might be through the use of curriculum leaders. The control of the school by the state is confirmed by Toots (2004:566), who states that the role of leadership, management and coordination of the process of continuous education has been overtaken by higher education institutions that operate directly in association with the consumer and have opportunities for entrepreneurial activities with respect to production and implementation of innovative education programmes.

1.2.4 Accounting

According to the Oxford Dictionary (2006:10), accounting is the process or work of keeping financial accounts. In the Lesotho curriculum context, accounting refers to a systematic process of identifying, recording, measuring, classifying, verifying, summarising, interpreting and communicating financial information. It reveals profit or loss for a given period, and the value and nature of a firm's assets and liabilities and owners' equity (Wood & Lombarda, 2012:3).

According to Ngwenya (2014:175), the accounting knowledge that the subject of accounting covers encompasses skills and values that pertain to the fields of financial accounting, managerial accounting and auditing. According to the South African Department of Education's accounting learning programme, the subject of accounting has been developed with a view to learners acquiring critical thinking, communicating, mathematical, collecting, analysing, interpreting and organising skills (DoE, 2008:122). In order to teach and assess the practical application of such skills, it is important to give

learners opportunities to practise the skills, and curriculum leaders in accounting should devise effective strategies for pedagogical practices, so as to achieve the desired outcomes of good accounting performance. Accounting education has important features just like any other subject. It is distinct, because of its unique features compared to other subjects, which relate to the economic demands of the market.

1.3 THEORETICAL FRAMEWORK

The lens that this study used is connectivism. According to Saadatmand and Kumpulainen (2014:4), connectivism describes the nature of learning as a process of making connections with people, resources, and networks of personal knowledge, mediated by ubiquitous technology. Connectivism involves the integration of principles explored by chaos, networks, complexity and self-organisation. It is clear that connectivism's structure has a relation to the human body, in that there exists a communication network that surrounds the individual and, as the individual's learning grows, the organisation and institutions around him/her are affected, leading to an expansion in the individual's body of knowledge. As Siemens (2005:15) asserts, this knowledge development cycle enables learners to stay updated "in their field through the connections they formed". This study agrees with the notion that curriculum leaders, as well as learners in accounting, should form networks and connect, so as to share ideas about and knowledge of accounting. For example, teachers can form clusters, where they can plan together or draft common quarterly assessments together. According to Siemens (2004:4), connectivism is driven by an understanding that decisions are based on rapidly altering foundations, and that new information is being acquired continuously. Siemens (2004:4) also posits that teaching and learning is focused on connecting specialised information sets, and the connections that enable us to learn more are more important than our current state of knowing.

1.4 PROBLEM STATEMENT

The policy of the government of Lesotho holds that leadership in schools is about making a difference to the lives of all learners, regardless of their family background, socio-economic status, race, gender, sexual orientation, or geographical location (DoE, 1996:24). In 2011, the pass rate for accounting was 79.2%, and since of then, there has been a drastic decline in performance of accounting learners in Lesotho. The implementation of the new curriculum for accounting resulted in a redesign of the subject in terms of teaching, learning and assessment approaches and procedures. Over the past years, the contemporary accounting teacher in Lesotho has experienced rapid curriculum reform. In South Africa, the curriculum changed five times in 18 years, leaving some teachers confused and uncertain. According to Jita (2004:12), a new curriculum calls for different relationships between teachers and learners, on the one hand, and knowledge, on the other hand – relationships that are different from what has been referred to as a “traditional” model of learning. Lesotho’s accounting curriculum leaders are not an exception, as they are armed with traditional methods of teaching and learning, and they are compelled by technological developments and other circumstances to change from their traditional approach to accommodate the new curriculum. Questions about the understanding of accounting curriculum leaders of changes in the content and character of their subject, and what can be done to improve professional curriculum leadership in accounting in classroom, remain. Unless these questions are answered, the challenge caused by learners’ poor achievement in accounting will remain. This unaddressed issue necessitates new strategies for professional curriculum leadership in accounting, and aligning these strategies with the new curriculum, which does not seem to be happening. If it is, indeed, the case that learners lack of knowledge and skills, due to the absence of effective teaching and learning, this research supports the arguments made by Hoer (1945:10):

I agree: principals and heads of departments should be curriculum leaders. The title ‘principal’, emanates from the term ‘principal leader’. The assumption behind it was that both the principal and HOD had more skills and knowledge than anyone in the building and would guide others on how to teach.

According to Steward (2006:36), “curriculum leaders focus on school goals, the curriculum, instruction, and the school environment”. Hence, this study is relevant to pursue, in order to gain an in-depth understanding, with the intention of addressing the undesirable situation in the curriculum leadership field.

1.5 RESEARCH QUESTIONS

The main research question for this study is:

How can professional curriculum leaders improve their leadership practices in accounting classes?

In order to respond to this question, the following subsidiary questions will also be pursued.

1.6 SUBSIDIARY QUESTIONS

- What is the nature and scope of professional curriculum leadership in accounting classes in Lesotho?
- How do accounting curriculum leaders perceive the practice of accounting curriculum leadership in Lesotho’s secondary schools?
- What strategies could be proposed as remedy to improve professional curriculum leadership in accounting classes in Lesotho?

1.7 AIMS AND OBJECTIVES

The aim of this study was to design strategies to improve professional curriculum leadership in accounting classes in Lesotho. In order to achieve the aims, the following objectives were derived:

- To determine the nature and scope of professional curriculum leadership in accounting classes in Lesotho;
- To establish the perceptions of accounting curriculum leaders in secondary schools in Lesotho regarding the practice of curriculum leadership; and

- To propose strategies as a remedy to improve professional curriculum leadership in accounting classes in Lesotho.

1.8 RESEARCH DESIGN AND METHODOLOGY

The study is located in qualitative research design, and used semi-structured interviews and lesson observations to gather data. Ryan, Coughlan and Cronin (2007:738) explain that qualitative research regards humans as central to research processes, rather than isolated from them. This study used semi-structured interviews to probe accounting curriculum leaders' understanding of teaching and assessment in the subject, while lesson observations were conducted to verify some aspects and to observe practices. This approach took into account the experiences of participants in natural, rather than experimental settings. The research in this paradigm sought to interpret experiences and narratives of participants and to uncover ideologies and power relationships (Lather, 1994; Thorne, 2000). This study is located within the same parameter, and intended to make meaning of participants' experiences, and challenge issues of power dynamics in preference to formulating general laws (Alaranta, 2006:12; Creswell, 1994:5; Gephart, 1999:87; Kim, 2003:16). Qualitative research aims mainly to understand the meaning that people attach to everyday life (De Vos, Strydom, Fouché & Delpont, 2001:74). The researcher agrees with the aforementioned authors, based on the grounds that qualitative research permits the researcher and respondents to be in partnership.

The participants in this study will be from five local schools, and at each school, one head of department (HOD), one principal or deputy principal, and two teachers were requested to participate, in order to obtain an in-depth understanding of their leadership practices, which would lead to strategies for improving professional curriculum leadership in accounting classes in Lesotho.

1.9 DATA ANALYSIS PROCESS

Data was collected from various participants. Wiersma and Jurs (2009:10) explain that qualitative research often produces large quantities of descriptive information from

interviews and observations, which need to be collated and organised. The researcher used thematic analysis to analyse the collected data. Thematic analysis is defined as “the process of tracing the thinking pattern of the interviewees and the pattern of action depicted in observation notes” (Henning, Van Rensburg & Smit, 2004:24). Henning *et al.* (2004) explained that this approach analyses data obtained from written documents, transcripts, news reports, and visual media. During this study, thematic analysis was used to analyse data from qualitative responses to open-ended questions posed in interviews and document reviews.

According to Gays, Mills and Airasian (2009:20), the first step in analysing data is to read and write memos about all field notes, transcripts and observer comments, to get an initial sense of the data. Listening to the audio recording, as Sapsford and Jupp (2006:17) explain, is a good way to familiarise oneself with the data, and makes it easier for a researcher to transcribe recordings.

In analysing the data in this study, the researcher familiarised herself with the audio recordings by listening to the entire recording several times, and reading the transcripts a number of times, in order to get an idea of the context for specific units of meaning and, later on, themes to emerge from (Cohen, Mannion & Morrison, 2007:370). The researcher transcribed and translated the audio recordings to a language of science, which will make it accessible to local and international readers, including the researcher’s supervisor. The researcher transcribed the data herself, as she conducted the interviews herself, and had a good idea of what the voice of the participants implied (Henning *et al.*, 2004:12). Poland (2002:27) agrees with this approach, and believes that, in that in order for transcriptions to be accurate, it should be done by the interviewer, because this person has in mind the process of the interview as an event. Poland considers transcribing to be a crucial stage, during which there is potential for massive loss of data, distortion, and reduction of complexity. Note-taking that was done during interviews helped the researcher to report on the non-verbal communication or data that was emerging, in addition to the data recorded with an audio recorder (Cohen *et al.*, 2007:35).

The emphases that were placed by the participants, the pauses and moods of each participant (for instance, whether they were happy or bored), and the causes of these

moods were included in the transcripts, as they were not included in the recordings. Cohen *et al.* (2007:28) comment that doing so enables the researcher to comment on all the non-verbal communication that takes place during interviews sessions, in addition to the features noted from the audio recording, as it is inadequate to transcribe only the recorded part of the data (Cohen *et al.*, 2007:368). Maree (2007:41) points out that qualitative data obtained through interviews is very lengthy and requires intensive examination, understanding and reading. The researcher, therefore, read and reread the transcripts to get an understanding of what participants conveyed.

Coding is defined by Henning *et al.* (2004:30) as a strategy whereby data is segmented and tagged (labelled) according to the way the researcher defines units of meaning, so that those segments, which have common or related meanings, can be drawn together in one place for analysis. Maree (2007:18) sees coding as the process of reading carefully through the transcribed data, line by line, and dividing it into meaningful units. When she was coding, the researcher investigated the data for patterns or similarities in behaviour, words or phrases – these are referred to as codes or categories. Coding was done by hand while the researcher read through each interview transcript. As the researcher explored the data that had been collected, the categories that developed acted as a framework for understanding and working with the information. This is the reason the researcher transcribed interviews as soon as possible after every interview, while it was still fresh in her mind, to avoid distortion and loss of data.

Cohen *et al.* (2007:20) explain that codes derive from data responsively, rather than being created pre-ordinarily by the researcher, even though it might be possible for the researcher to construct codes or categories before data analysis, from theory and literature, and some codes may emerge from data itself.

Henning *et al.* (2004:23) point out that, if the researcher knows the data that has been collected, she or he will be more competent in labelling units of meaning, which took place while the researcher read and read the transcripts several times. The researcher developed a list of codes or categories for use in coding, and decided on the concepts that would be used for codes, to make data more manageable. Sometimes, codes are more relevant to other codes, therefore, the researcher sorted the relevant units with

similar meanings together, which are referred to as themes. As qualitative research leads to large amounts of data, the researcher categorised the related codes together, showing the themes emerging from data. Doing so enabled her to include new categories, which is referred to as recoding (Maree, 2007). To make the data more manageable, the researcher recorded data, that is, reviewed assigned codes to determine how they fall into the clusters, or how they can be assigned to more than one category without losing meaning. Maree (2007:19) indicates that it is important to leave the results constant, even if it is obtained on different occasions, to ensure reliability.

1.10 VALUE OF THE RESEARCH

This study enabled participants in this project to take ownership of pedagogical competencies in accounting education. Participants were assisted to work competently, effectively and independently.

1.11 ETHICAL CONSIDERATIONS

Participation in this study was voluntary. Participants were permitted to withdraw from the project if they wanted to. They were informed about the intended study in writing, and how data would be documented and analysed. The identities of participants and their schools will not be revealed.

The most basic ethics issues in research are concerned with protecting participants from being harmed. Kumar (2005:38) points out that “it is unethical to collect information without the knowledge of the participants and their expressed willingness and informed consent”. Gays *et al.* (2009:18) mention that the researcher should obtain informed consent by making sure that the participants enter the research with an understanding of the nature of the research, and any possible dangers that may arise. These considerations reduce the likelihood of participants being exploited by the researcher.

Wiersma and Jurs (2009:50) clarify that, when research is conducted in an education setting, it is necessary to obtain permission from the site’s gatekeepers, who may be

school principals or the committee in charge. The researcher contacted the district education officer in writing to obtain permission to conduct the study at the district schools, the principals of the concerned schools to request permission to conduct the study at their schools, and teachers (accounting teachers and HODs) were approached to obtain consent to participate in this study. At the time of seeking permission, the researcher also had to clarify the nature and scope of the study in the minds of participants. Henning *et al.* (2004:25) argue that participants need to give informed consent to participate. This means that they were fully informed about the research in which they were going to participate as interviewees.

Confidentiality refers to researchers preventing the disclosure of the identity of the participants or places from which the data was obtained (Wiersma & Jurs, 2009:438). Information or any data obtained from participants should be handled in a strictly confidential way, especially because it is personal. This implies that access to this kind of data or information should be limited strictly to people directly involved in the research. In this case, the information was kept between the researcher and her supervisor. Confidentiality also applies to the information the researcher collected; this means that names of participants would be kept confidential.

As part of the ethical consideration I was given permission by the Lesotho Ministry of Education, as well as University of Free State, which gave ethical clearance. I submitted the document to Turnitin and obtained a report as part of ethics consideration.

1.12 CHAPTER LAYOUT

Chapter 1: Orientation to the study

Chapter 2: Review of related literature

Chapter 3: Research design and methodology

Chapter 4: Analysis and interpretation

Chapter 5: Strategies for improving professional curriculum leadership in accounting

Chapter 6: Conclusion and recommendations for future research.

1.13 SUMMARY OF THE CHAPTER

This chapter introduced a study on strategies for improving professional curriculum leadership in accounting classes in Lesotho. Firstly, it discussed the history of Lesotho education and accounting education, the education systems in other countries were also discussed. This was followed by the statement of the problem, research questions, objectives and value of the study. Finally, it provided the structure of the study. Chapter 2 will discuss theoretical framework and what is contained in literature with respect to professional curriculum leadership in accounting classes in Lesotho.

CHAPTER 2:
THEORETICAL FRAMEWORK AND REVIEW OF LITERATURE
ABOUT PROFESSIONAL CURRICULUM LEADERSHIP IN
ACCOUNTING

2.1 INTRODUCTION

The aim of the study was to design strategies to improve professional curriculum leadership in accounting classes in Lesotho. In order to achieve the aim of the study, this chapter will focus on a theoretical framework, as well as what is contained in literature with respect to professional curriculum leadership in accounting classes in Lesotho. Operational concepts will be defined and discussed. In reviewing related literature, this chapter will also discuss the nature and scope of professional curriculum leadership in Lesotho's secondary schools. The main components or factors necessary for professional curriculum leadership in accounting; challenges, threats and risk will be discussed. The chapter will then review literature on curriculum leaders' views, and perceptions about the practice of professional curriculum leadership in accounting. The literature will provide valuable information on practices, locally and globally, with regard to professional leadership practices for accounting, as discharged by principals, HODs and teachers, particularly with regard to how teaching and learning of accounting is supported through such practices. Armed with this information, and reaping the benefits of information at her disposal, the researcher can review current practice and develop working strategies. This chapter will be concluded by restating the aim of the study and chapter, and highlighting key elements as a way of connecting loose ends.

2.2 THEORETICAL FRAMEWORK

A theoretical framework makes possible a process of identifying a core set of connectors within a topic and showing how they fit together or are related in some way to the subject (Swanson, 2005:53). Theoretical frameworks are useful in that they generally simplify or

explain phenomena that might otherwise remain incomprehensibly abstract, unnecessarily complex, or too vague to be operationalised in research (Strayhorn, 2013:1). This study was guided by a theoretical framework that helped to shape my ideas, with a view to making connections with people, resources, and networks of personal knowledge, mediated by ubiquitous technology, and integrating principles explored by chaos, network, complexity and self-organisation.

Therefore, I will outline connectivism, as a lens through which this study was pursued, below. The origin of connectivism and how it fits into this study will be explained in detail. Furthermore, the objectives of the theoretical framework, that is, what it aims to achieve in research projects in which it is used, will be detailed. The chapter will close with an explanation of how operational concepts that are used in this study are understood by both dictionaries and technical literature, and how they were understood in this research study.

2.2.1 The origins of connectivism

In 1991, Papert formulated the theory of constructionism. Constructionism contends that learning occurs when learners engage in creative experimentation and activity. Papert distinguishes between learning and teaching, and treats teaching as secondary to the hands-on creative process; for instance, a group of children playing with Lego blocks or creating clay sculptures are “objects to think with”. Learning, therefore, is considered as an interaction between the individual and his or her environment, a relational understanding. By extension, Papert asserts that the computer’s role in learning ought to be enabling, as a means for children to use knowledge.

Siemens (2006) responded that a new learning theory is, in fact, required, due to the exponential growth and complexity of information available on the Internet, new possibilities for people to communicate on global networks, and their ability to aggregate different information streams. Siemens (2008) argues that, “knowledge does not only reside in the mind of an individual, knowledge resides in a distributed manner across a network. Learning is the act of recognizing patterns shaped by complex networks”. These

networks are internal, as neural networks, and external, as networks in which we adapt to the world around us (Siemens, 2006:10).

In 2004, George Siemens and Stephen Downes developed a theory for the digital age, and called it connectivism, thereby denouncing boundaries of behaviourism, cognitivism, and constructivism (Siemens & Downes, 2009). Connectivism is a social learning that is networked. According to Downes (2007:1), connectivism has the thesis that knowledge is distributed across a network of connections and, therefore, that learning consists of the ability to construct and traverse those networks. Connectivism is characterised as a reflection of our society and its rapid change. Society is made more complex, connected socially and globally, and mediated by increasing advancements in technology. Connectivism is the orchestration of a complex disarray of ideas that are networked to form specific information sets. Ways of knowing are derived from a diversity of opinions. The individual does not have control; rather, connectivism involves collaboration of current ideas as seen from a present reality. The core skill is the ability to see connections between information sources and to maintain those connections to facilitate continual learning.

According to Duke, Harper and Johnson (2013:6), decisions, in the view of connectivism, are supported by rapidly changing fundamentals – new information is quickly integrated to create a new climate for thinking. This constant update and shift of knowledge can also be contained outside the learner, such as in a database or other specialised information source. It is important for the learner to be connected to this outside knowledge – this connection is more important than his or her existing state of knowing. The first point of connectivism is the individual. Personal knowledge consists of a system of networks, which supplies an organisation, which, in turn, gives back to the system. The individual continues the cycle of knowledge growth by his or her access back into the system. The advantage of connectivism as a theoretical framework is that the learner can remain current on any topic through the connections he or she has created. Within any defined social network, groups of people have a focus and a common goal. Siemens (2004:12) stipulates that learners can promote and sustain a well-organised flow of knowledge.

2.2.2 Connectivism as a theoretical framework

As indicated in Section 2.2, the lens guiding this research project is connectivism. According to Saadatmand and Kumpulainen (2014:4), connectivism describes the nature of learning as a process of making connections with people, resources, and networks of personal knowledge, mediated by ubiquitous technology. It involves the integration of principles explored by chaos, network, complexity and self-organisation. It is clear that the structures of connectivism have a relation with the human body, in that a communication network surrounds the individual and, as the individual's content knowledge widens, the organisation and institutions around the individual are affected, leading to an expansion of the individual's body of knowledge. As Siemens (2005:15) states, this knowledge development cycle enables learners to stay updated "in their field through the connections they formed". This study agrees with the notion that curriculum leaders, as well learners in accounting, should form networks and connect so as to share ideas about and knowledge of accounting. The theoretical framework will be explained further in Section 2.2.3.

2.2.3 How connectivism fits into the study

Siemens and Downes (2009) realised the need for a learning theory that meets the needs of today's learners, and anticipates the needs of learners of the future; a theory that encompasses new developments in digital technology and is also suitable for other aspects of learning, including the traditional classroom, distance education and e-learning. Connectivism is suitable for this study, because the changes that have occurred as a result of increased access to information and a rapidly evolving technological landscape have forced educators in schools to adapt their teaching approaches, even though they lack a clear roadmap for attending to learners' various needs. The wide range of approaches and learning paths that are available for redesigning curricula cause friction for educators and instructional designers, who are required to deliver course materials in accordance with learning outcomes prescribed and mandated by education institutions (Kop & Hill, 2008:2).

According to Kop and Hill (2008:2), connectivism is a theoretical framework that can help to understand learning. In connectivism, the starting point of learning occurs when knowledge is actuated through the process of a learner connecting to and feeding information into a learning community. Siemens (2004:20) states, “[a]community is the clustering of similar areas of interest that allows for interaction, sharing, dialoguing, and thinking together”.

The aim of the study was to devise strategies for improving professional curriculum leadership in accounting classes, hence, connectivism is the appropriate theory, because it allows interaction, sharing, dialoguing, and thinking together, which will help the researcher to develop strategies for improving accounting classes. These strategies will be developed by proposing techniques for handling difficult topics that need critical thinking, such as incomplete records. Connectivism is characterised as the enhancement of the way a student learns through the knowledge and perception gained by the addition of a personal network. It is only through these personal networks that the learner can acquire the viewpoints and diversity of opinions needed to learn and to make critical decisions. Since it is impossible to experience everything, the learner can share and learn through collaboration.

Since information is constantly changing, its validity and accuracy may change over time, depending on the discovery of new contributions pertaining to a subject. By extension, someone’s understanding of a subject, and the ability to learn about the subject in question, will also change over time. Connectivism emphasises that two important skills that contribute to learning are the ability to seek out current information, and the ability to filter secondary and extraneous information, that is, “[t]he capacity to know is more critical than what is actually known” (Siemens, 2008:2). The ability to make decisions on the basis of information that has been acquired is considered integral to the learning process. Ultimately, connectivism will be relevant for this study, which is on strategies for improving curriculum leadership in accounting classes, because the sheer amount of data available makes it impossible for a learner to know all that is needed to critically examine specific situations in accounting practice. Being able to tap into huge databases of knowledge in

an instant empowers a learner to seek further knowledge. The capacity to acquire knowledge can facilitate research and assist in interpreting patterns.

Connectivism is suitable as a theoretical framework for this study, because Siemens (2008:7) stipulates that three predominant pressures are influencing and instigating change in the dissemination and retrieval of information. Each of these pressures fundamentally alters the formal educational landscape; they are a) Failure by traditional training models of instruction to meet millennial learners' needs; b) The necessity to develop new means by which to navigate and filter the huge amount of information that has become available, and c) Knowing that advancing technologies are increasingly enabling learners to connect to each another and to knowledge networks of their own making.

Verhagen (2006:24) explains that connectivism fits exactly at this level of pedagogy and curriculum, rather than at the level of theory, since, in effect, people still learn in the same way today as in the past, though they continue to adapt to the changing technological landscape. Learners might move away from classroom groups and a tutor, to online networks and important nodes on these networks, but, in effect, the same activity takes place on a different scale. However, learners might miss out on a layer of critical engagement, as their choice of mentor could confirm rather than challenge views and opinions. Thereby, effective and efficient strategies can emerge, resulting in improved curriculum leadership practices.

In their article, Kop and Hill (2008:9) report that developers of e-learning (Siemens, 2008) believe that the increasing influence of the Internet and online connectedness of people will have implications for education practice. The rapid development of technology and exponential growth in the use of the Internet, along with Web 2.0 and mobile developments, make new and different educational structures, organisations, and settings possible. The online and face-to face networks that people build up throughout their lives will provide expertise and knowledge, through the guidance that local or online tutors can provide. Learners are at the centre of the learning experience, rather than the tutor or the institution. Learners will be instrumental in determining the content of their

learning, in addition to deciding the nature and levels of communication, and who can participate.

From the above paragraph, it is clear that the role of the tutor will not only change, but may disappear altogether. People can move from a learning environment controlled by a tutor and an institution, to an environment where they direct their own learning, find their own information, and create knowledge by engaging in networks away from the formal setting, which could enhance teaching and learning of accounting. Learners and educators will still communicate with each other, but their personal interests and preferences – rather than institutional requirements and choices – are the main drivers of their engagement with more knowledgeable others in their teaching and learning.

2.3 DEFINITION OF OPERATIONAL CONCEPTS

In this section, operational concepts that are used in the study will be discussed and defined. The operational concepts that will be discussed and defined will facilitate the connection of different academic writer's views, and help to attain the study aim.

Strategy

The Oxford Dictionary (2006) defines strategy as a plan of action or policy that is designed to achieve a major or overall aim. In addition, strategy is defined as the science and art of employing the political, economic, psychological and military forces of nation, to afford the maximum support to policies adopted in peace and war. The Penguin Dictionary (2014:1392), in turn, defines strategy as long-term planning in pursuit of objectives; a plan or method devised to meet a need.

This explanation is supported by Carter, Clegg and Kornberger (2010:577), who propose that strategy be studied from a sociologically informed perspective, which views society as an eye opener, which innovates and offers a long-standing pathway between planning and end results. The importance of society's role, its voice and way of living, in accounting, redefines the strategy in line with the principles of critical action research. Applying these theories in praxis could lead to consensus between theorists and profit-

seeking corporate managers, regarding accounting that is enabling and emancipator. Hall (2008:150) argues that, for a strategy to be successful, it must start at the operational level and be moulded to suit the needs that have been identified. Strategic theorists in accounting simply refer to their approach as strategic management accounting, as the strategy requires accountants or teachers to embrace new skills by extending beyond their usual areas and cooperating more with general management, corporate strategists and the average person. The average person may not have an image of an accountant, but the accountant's knowledge is vital for forecasting and attaining desired goals (Roslender & Hart, 2003:258). They explain that, to understand the benefits sought by a customer, it is necessary to look outside of the business and cooperate with the customers.

According to Yarger (2006:6), "strategy assumes that while the future cannot be predicted, the strategic environment can be studied, assessed and, to varying degrees, anticipated and manipulated"; therefore, strategy opens the minds of the people involved to the possibilities and forces at play, and prompts them to consider costs and the risks of their decisions. In this way, strategies provides a platform for interrogating the desired objectives, which may include the nature and scope of professional curriculum leadership in accounting, the perceptions and views of accounting curriculum leaders regarding their leadership practices and proposing strategies for improving professional curriculum leadership in accounting classes. In this study, the strategies would offer an exact and coherent basis for investigating a social phenomenon; the strategy becomes a blueprint for bridging the gap between the realities of today and that of a desired future, by opening the minds of people and liberating them intellectually (Hall, 2008:2; Smith & Lewis, 2011:28; Yarger, 2006:5).

These definitions confirm the need to design a strategy in this study, because the definition relates to the context in which the study operates – politically, economically and socially. The strategy emphasises the necessity of solving the societal issues within these contexts. Another definition of strategy supports having a careful plan to achieve the objectives of the study, and it will, therefore, complement the needs identified by the study. This calls for the planner to be cautious at the planning stage, because this is

perhaps the most important stage, where the needs are identified, objectives and risks are measured and approaches are defined. Therefore, if the planning stage is not done well, it could hamper the success of the strategy in realising the objectives of the study.

Professional curriculum leadership

The Oxford Dictionary (2006) describes professional curriculum leadership as having or showing skills that are appropriate for a professional person, competent or skilful. This implies that professional curriculum leadership is a skill possessed by people with leadership expertise in curriculum, a skill that may be found in principals or deputy principals, HODs and teachers. Professional curriculum leadership is defined as the act of exercising functions that enable the achievement of a school's goal of providing quality education (Alonsabe, 2009:1). In the Lesotho context, curriculum leadership focuses on what is learned (the curriculum) and how it is taught (the instruction). Perhaps instituting a more professional curriculum will halt the decline in learners' performance. According to Henderson and Hawthorne (2000:vii), professional curriculum leaders encourage creative problem-solving and nurture critical thinking, thereby making a difference in the lives of learners.

Professional curriculum leadership practices refer to duties carried out by curriculum leaders, such as principals and deputy principals, the school management team, HODs and teachers involved in teaching and learning. According to Harris (2003:2), management and leadership are part of the interactive process of sense-making and creation of meaning that is continuously engaged in by organisation members. Professional curriculum leadership practices can, therefore, only be understood in relation to shared or invented meanings within an organisation, and is about learning together and constructing meaning and knowledge collectively and collaboratively. It does not imply a leader/follower divide, nor point to the curriculum leadership potential of only one person.

Lin and Lee (2013:570) show a similar view of professional curriculum leadership, in that it involves establishing the school's curriculum development, planning and advocacy of

members' professional development, establishing and improving the school's professional culture, competing for and making best use of resources and equipment, and assessing and improving. They state that, as a curriculum leader, a principal should be able to make effective use of resources and information, and is expected to possess a reflective mentality, meaning the final aspect of curriculum leadership is not the finish line, but rather the basis for the next curriculum leadership action.

Wiles (2009:21) defines professional curriculum leadership as a facilitating process in which a leader works with others to find a common purpose, build collaborative teams, structure a way of working, and coordinate many complex activities. Wiles believes that curriculum leaders need to focus on two main curriculum development functions: maintaining the curriculum and advancing it to a better state. The first involves conducting regular reviews, ensuring compliance with accreditation standards, and ensuring resources' availability. The latter requires updating academic programmes, setting new goals or a vision, and initiating better student learning innovations. To attend to these two functions, professional curriculum leaders, according to Wiles, need to address four basic curriculum-leadership tasks.

First, curriculum leaders need to ensure that the curriculum purpose is well defined, shared, reviewed, and understood by the stakeholders, namely teachers. Establishing and communicating a clear sense of direction for the academic department for departmental effectiveness is not always associated with accounting curriculum leaders.

Second, professional curriculum leaders need to provide support and structure for curriculum work. They need to sort out priorities, explain procedures, and function as a helper and a guide, rather than acting authoritatively. An integral part of this curriculum-leadership task is encouraging and motivating the department's teachers to work on curriculum development. Teachers may be unwilling to do this, as they feel this work is time-consuming and there are few incentives to do so. The leaders of accounting also need to take the initiative in obtaining resources that support curriculum development, and provide the necessary training for teachers to enact the curriculum. Adjusting the leaders' workloads and facilitating the implementation of curriculum goals are reported to promote curriculum leadership practises (Wiles, 2009:403).

According to Wiles (2009:403), the third task is that professional curriculum leaders should promote external and internal collaboration with curriculum stakeholders, through opening channels for communication and ensuring that the people involved in curriculum development, especially teachers, HODs and principals, understand what is being discussed and planned. Curriculum leaders should not only encourage teachers to work in teams on designated curriculum development tasks, they should also ensure a positive and effective climate for collaboration, by, for example, providing a framework for collaboration, managing time issues, resolving conflicts, making decisions collaboratively, and creating a collegial work environment.

The fourth task, coordinating the various and complex curriculum development activities, is an important curriculum leadership task, as many variables affect curriculum work, such as people, space, time, and products. Professional leaders need to understand the culture and context of the education institution, so that they can attend to the influences of, for instance, the community, teachers, and institutional management. They also need to be highly organised, must plan work in stages, use visuals to show the overall plan, assign curriculum development tasks, and constantly coordinate and link the various curriculum leadership undertakings to the predefined goals and outcomes.

Ylimaki (2012:3) stipulates that there is growing interest in curriculum leadership among educational administration, curriculum scholars and practitioners. Improving professional curriculum leadership is all-inclusive, as it will benefit from multiple perspectives; therefore, accounting curriculum leaders must have insight into what is needed, and must stay focused on the goals the school as an organisation aims to achieve; doing so will ensure good performance in accounting. While teachers identify needs, such as discussions on a certain practice that impacts on their service, it should be realised that, without engagement, the problem will persist. Therefore, it is the duty of the school management team, with the help of all teachers, to look for ways in which the impasse can be resolved, and how future bottlenecks can be avoided. This means it is the task of professional curriculum leaders to have insight into the activities involved.

Professional curriculum leadership must be proactive when it comes to the needs upon which the continuous flow of teaching and learning is based. Among other benefits, good

management and leadership ensures that accounting teachers have resources, as well as the technical knowledge to use the resources. This is unlikely to be achieved unless teachers are trained on the methodological and pedagogical aspects necessary for them to discharge their duties effectively and efficiently. This requirement has, therefore, created expectations that curriculum leaders need to be proactive in overseeing teaching and learning processes at the school, such that teaching and learning become sensitive to everything affecting these processes.

According to Ylimaki (2012:37), professional curriculum leaders have to model current thinking and continuous enquiry about curriculum and pedagogy and have to teach school and community members how to question and challenge some of ideas that everyone is parroting about curriculum, teaching and learning.

Curriculum leadership

According to the Oxford Dictionary (2006:360), curriculum leadership refers to the state or position of being a leader in subjects that are included in a course of study or taught at school. Curriculum leadership has risen to the forefront since the introduction of No Child Left Behind (NCLB) Act of 2001 in the United States of America; the act was signed in to law in 2002. According to NCLB (2002:2), this legislation was intended to transform the nature of school leadership and accountability and has redefined school leaders' roles, responsibilities, and authority.

A disadvantage of the NCLB Act is that it has institutionalised the notion that school leaders in the 21st century must be strong curriculum and instructional leaders. Dematthews (2014:193) explains curriculum leadership as the leadership functions associated with teaching and learning or, more specifically, as the duties and responsibilities curriculum leaders perform every day to support teachers and learners in their work to achieve educational excellence. He explains that numerous leadership activities have been described as part of curriculum leadership, including developing a school mission and vision, coordinating, monitoring, and evaluating curriculum, instruction, and assessments, promoting a safe and supportive learning environment for

students, and creating a supportive and collaborative work environment for teachers. Effective principals recognise that assessments, unit plans, and daily lessons must be aligned to standards, and they develop assessment and data-collection systems to monitor, evaluate, and adjust these systems to increase teacher and student performance. Mizell *et al.* (2005:160) state that, in the United States of America, the NCLB Act's emphasis on good student achievement has been a wakeup call that has jolted states, districts, and schools into focusing more on curriculum, instruction, and assessment. Schools and districts are expected to show adequate yearly progress in student achievement, and results must be publicly reported. Adequate yearly progress is achieved by ensuring that the curriculum is covered and is aligned with the assessments.

There are many definitions of curriculum leadership. According to Alonsabe (2009:1), curriculum leadership refers to an act of exercising functions that enables the achievement of a school's goal of providing quality education, with the main focus on what is learned (the curriculum) and how it is taught (the instruction). Alonsabe (2009:1) explains that curriculum leadership involves functions and goals.

In Lesotho's education system, a curriculum leader has to take charge of ensuring that the curriculum goals are achieved. The ultimate goal is to maximise student learning by providing quality in the content of learning. Walker (2000:4) reports that curriculum leaders set standards to ensure that all citizens have the shared knowledge and values needed to make democracy work; curriculum leaders promote greater efficiency by providing standards; they encourage and local boards to raise their standards, thereby improving the quality of schooling, and ensuring a greater measure of educational equity.

However, the job of curriculum leaders has several disadvantages. Past experience suggests that curriculum leadership attempts will not be effective, and standards tend to become minimum standards that pull down the entire system. Development at the national level will draw resources from state and local efforts, and this can lead to an excessively restrictive national curriculum that will inhibit local creativity. Standards alone will have no effect on student achievement unless significant resources are provided to local school systems (Smith *et al.*, 1994:20). Handler (2010:32) supports this view, by claiming that, although explanations for the failure of comprehensive implementation of

teachers as curriculum leaders have been centred on hegemonic, bureaucratic, or paternalistic organisations, which schools commonly are, other hypotheses should be considered. Literature on teacher leadership demonstrates that efforts to generalise teacher leadership in education organisational systems have been ongoing for more than two decades without significant or sustained success (Handler, 2010:32).

Merkley and Jefferies (2000:354) report that curriculum leadership is concerned with decision-making about worthwhile knowledge for children and students, and why and how they should acquire this knowledge. They state that transformative curriculum leadership has a core commitment to developing and enacting education programmes and instructional interactions that are in the best interests of students, convey the idea of continuous growth through inquiry, and are grounded in self and social examination. For instance, a head teacher has an impact on the professional work of the school, including the teaching and learning that goes on in the classrooms.

2.3.1 Why schools need curriculum leadership

If the purpose of schooling is to prepare learners for a dynamic life, then principals, teachers and other education professionals must constantly strive to provide the most relevant and up-to-date programmes they can. According to Merkley and Jefferies (2000:355), leadership must be viewed as one important part of the web of moral obligations that administrators, teachers, parents, and even students, must accept. One part of this obligation is to share in the responsibility for exercising leadership. The other part of this obligation is to share in the responsibility for ensuring that leadership, regardless of its source, is successful. In this redefinition, teachers continue to be responsible for providing leadership in classrooms. Similarly, administrators, parents and teachers must accept responsibility, together, for the provision and the success of leadership. In order for this to happen, there should be ongoing curriculum development, and principals and teachers must continue to develop their own personal professional knowledge, skills and understandings. One way to promote this ongoing professional development might be through the use of curriculum leaders.

For effective learning and teaching of accounting, school heads, technology education key learning area coordinators/accounting panel chairpersons and teachers, who are change agents for implementing the accounting curriculum, must cooperate in the planning, development and management of school-based professional curriculum leadership in accounting. Department heads, together with principals, are expected to direct the planning of the whole-school curriculum and assessment policies, based on the needs of their learners and the strengths of their school and teachers. They should set priorities for development, and steer the transition to the curriculum framework in phases and by levels. Effective communication with all the parties concerned, such as key learning area coordinators/subject panel chairpersons, teachers, parents and students, is vital for successful implementation of accounting curriculum change.

2.3.2 Accounting

According to the Oxford Dictionary (2006:10), accounting is the process or work of keeping financial accounts. In Lesotho's curriculum context, accounting refers to a systematic process of identifying, recording, measuring, classifying, verifying, summarising, interpreting and communicating financial information. It reveals profit or loss for a given period, and the value and nature of a firm's assets and liabilities and owners' equity (Wood & Lombarda, 2012:3).

According to Ngwenya (2014:175), the accounting knowledge that the subject of accounting covers encompasses the skills and values that pertain to the fields of financial accounting, managerial accounting and auditing. According to the accounting learning programme, the subject of accounting has been developed with a view to learners acquiring critical thinking, communication, mathematical, collecting, analysing, interpreting and organising skills (DoE, 2008:122). In order to teach and assess the practical application of such skills, it is important to give learners opportunities to practise them, and curriculum leaders of accounting should devise effective strategies for pedagogical practices, so as to achieve required outcomes.

Accounting is described by Schutte (2016:95) as a system of recording information about a business, which can be presented to various people to help them make decisions about the future. On Investopedia.com, Kenton and Kindness (2018) describe accounting as a systematic and comprehensive recording of financial transactions pertaining to a business, in addition to the process of summarising, analysing and reporting these business transactions to oversight agencies and tax collection entities. Accounting Degree Review (2018), in turn, describes accounting as a way to communicate the financial health of a business or an organisation to any and all interested parties.

In a classroom, the teacher uses his/her knowledge base of teaching, which is supposed to be solid, to address the common challenges faced by accounting teachers in further education and training (FET) schools. In particular, there is a struggle in the accounting classroom with content knowledge, pedagogical content knowledge, accounting knowledge for teaching and accounting classroom practice (Gorski, 2009:317). It is necessary for us to understand these types of knowledge, so that we can understand accounting classroom practice when it is discussed in Section 2.3.8.

2.3.3 Accounting content knowledge and its challenges

Content knowledge is “knowledge about the actual subject matter that is to be learned or taught” (Schmidt, Baran, Thompson, Mishra, Koehler & Shin, 2009:125). Teachers must know the content they are going to teach and the manner in which the nature of knowledge is different for various content areas.

The accounting curriculum is itself changing and will continue to change in response to rapidly changing market demands (Conradie, Ludwig & Moyce, 2007:19). New topics are entering the curriculum and the relative emphasis among topics is altering. Accounting professional bodies may wish to add topics or alter the balance of their programmes to meet the needs of their particular environment.

Accounting is a subject that is closely allied to the accounting book, and students are supposed to know international accounting standards, which are said to represent globalisation in the accounting arena. Learners are taught with the goal of developing the

ability to interpret rules and principles, and to possess the capacity for analysis and judgement (Gilberto, Silvia & Edgard, 2012:4).

2.3.4 Accounting pedagogical content knowledge

Learning to teach accounting is not about acquiring a bag of tricks based on a set of general pedagogical strategies; instead, it is about developing a complex and contextualised set of knowledge to apply to specific problems of practice (Abell, 2008:1414). According to Shulman (19868), who conceptualised pedagogical content knowledge, it includes the most powerful analogies, illustrations, examples, explanations and demonstrations; in other words, the ways of representing and formulating the subject that makes it comprehensible for others. Shulman explains that it is the knowledge category most likely to distinguish the understanding of the content specialist from that of the educator.

In many accounting classrooms, the main goal of teachers is to finish the lesson they have prepared for the day, not necessarily the process of teaching. *per se*. Learning to teach is a complex process if we wish to move from the notion of regarding teaching as the mere delivery of information, to teaching as involving the development of a complex and contextualised set of knowledge to apply to specific problems of practice (Abell, 2008:1414; Nilsson, 2008:1281). The foundation of pedagogical content knowledge is thought to be the combination of teachers' pedagogy and understanding of content, and the way it influences their teaching in ways that will engender students' learning for understanding best (Shulman, 19867).

Since there is little that a teacher can do to change the content, the teacher has the authority, as supported by policies, to change how accounting is taught. Critical accounting encourages educators to strive to move beyond accounting in an attempt to contribute to the development of an accounting that is more enabling and emancipatory (Baker, 2011:208). A more critical form of accounting education would conceptualise knowledge as an active tool that learners can use to "generate their own meanings" and

make sense of their life-worlds, rather than a set of meanings or perhaps even just words that are deposited in the student (Boyce, 2004:571; McPhail, 2001:490).

2.3.5 Accounting knowledge for teaching

The knowledge for teaching is concerned with the task involved in teaching. Accounting demands these tasks, because teaching involves showing students how to solve problems, answer students' questions, and check work, which demands an understanding of the content of the school curriculum (Hill, Ball & Schilling, 2008:374). Knowledge for teaching may be divided into common content knowledge and specialised content knowledge, as a refinement of accounting content knowledge (Ball *et al.*, 2008:5).

Common content knowledge in accounting is expected from a well educated teacher, since it is closely related to the content of the curriculum, particularly accounting and finance. It includes knowing when students answer incorrectly, recognising when textbooks give an accurate definition or calculation, and being able to use terms and notation correctly when speaking and writing on the board (Ball *et al.*, 2008:6; Grossman, Wilson & Shulman, 1989:25).

Teaching takes place in direct, face-to-face interactions with learners (Hill *et al.*, 2008:373). However, teaching also involves analysing student work, creating content-based activities for instruction, choosing appropriate questions to ask in the classroom and explaining student progress to colleagues or parents, and many other content-intensive practices that support the interactive work of teaching (Ball *et al.*, 2008:11). Therefore, the accounting knowledge for teaching goes beyond content and pedagogical content knowledge, since it is highly connected to teaching practice and is, therefore, very specific to the subject area and grade range (Hill *et al.*, 2008:373). This is the accounting knowledge that is required to carry out the work of teaching accounting.

Specialised content knowledge involves interpreting student errors and evaluating alternative formulas, but does not represent all that teachers do (Hill *et al.*, 2008:5). Teaching also involves knowing rationales for procedures, meanings of terms and explanations for concepts, not only to confirm the answers, but to show what the

procedures mean and why they make sense. This kind of knowledge is regarded as specialised content knowledge (Ball *et al.*, 2008:8; Grossman *et al.*, 1989:27). Accounting demands specialised knowledge of teachers that is not demanded by other subjects. Accountants have to calculate and reconcile numbers where no explanation is required. The question is the daily fare of a teacher's life of teaching. The demands of the work of teaching accounting create the need for a body of accounting knowledge that is specialised specifically for teaching.

A teacher may possess this kind of knowledge, however, the key is the transition from the teacher to the students, which poses challenges for accounting classroom practice. How does somebody who really knows something, teach it to somebody who does not? This question may be answered by the classroom practice of the accounting teacher.

2.3.6 Accounting classroom practice

Classroom practice provides a space for the learning process to unfold (Gorski, 2009:317). Classroom practice links what teachers know and how their knowing is expressed in teaching (Clandinin, Connelly & Fang He, 1997:672). Integrating this content and the pedagogical process is a theoretical prescription for success, yet, doing so is challenging on a practical level. Many educators focus on one or the other, rather than the joint process (Nagda, Gurin & Lopez, 2003:168). Content without transformative pedagogy may be rhetorical, intellectualising, and divorced from reality, while an active and engaging pedagogy without a critical knowledge base may result in temporary "feel good" emotions (Nagda *et al.*, 2003:168). This critical knowledge base requires teachers to emphasise and understand the ways of teaching and knowing, as the bedrock for integration, application and discovery, not to develop knowledge for knowledge's sake, but to use knowledge effectively in a rapidly changing society (Nagda *et al.*, 2003:185). Critical accounting requires accounting classroom practice to not only involve creatively combining teaching and student involvement strategies, but to design them explicitly to prepare students for an active, democratic and just citizenry. Education must encourage students to become active transformers of the world around them (Nagda *et al.*, 2003:168).

In the accounting classroom, the main problem is a lack of dialogue, since too many teachers are teaching for the test (Levitt, 2008:53). Many teachers teach this way in response to the competitive environment and to meet the demands of government policies; consequently, they reduce teaching to a technical and micromanaged activity (Nagda *et al.*, 2003:168). The lack of dialogue is coached against the backdrop of a university education that is driven by certification, degree programmes characterised by a target-driven culture, and professional bodies that judge success by exam pass rates (Armitage, 2011:10). The lack of dialogue manifests itself in the practice of teachers in their classes, and many principals, especially in FET schools, live in anxiety or fear of being labelled dysfunctional by their district or provincial government and, eventually, national government. Principals transfer their anxiety to teachers and, ultimately, learners and their parents. In the hope that learners will achieve a 100 per cent pass rate, too many teachers teach for the test and follow a routine of daily, repetitive testing of scripts and, most of the time, follow textbooks rigidly (Levitt, 2008:53).

Dialogue in critical accounting is motivated by a love for, commitment to and faith in people. The participants in dialogue should be characterised by humility and a commitment to the common task of learning (McPhail, 2004:491). If students are empowered to engage actively in shaping and sharing their learning by connecting it to their lives, they can learn, and may choose to learn.

2.4 THE NEED TO DEVELOP A STRATEGY FOR PROFESSIONAL CURRICULUM LEADERSHIP

It is clear from experience, locally and globally, that, every time a curriculum policy change occurs, those charged with its implementation must be empowered with regard to technical aspects on how to implement it. In order to illustrate this claim, the examples of Australia, Nigeria, South Africa and Lesotho, with regard to the demands of curriculum change on curriculum leaders in accounting, will be examined.

2.4.1 Demand for accounting curriculum strategy in Australia

In Australia, there has been a sharp decline in the number of learners opting to study accounting at secondary school level. In an effort to generate debate on the topic and to help identify means of stimulating demand for the subject, a study was conducted to seek teachers' views on possible factors contributing to the decline. According to Englund (2013:2), the form of curriculum changes can be characterised as "from centralism, over decentralism to a new monopolistic centralism". Central to these curriculum policy changes was the make-up of the content, which varied so much that parents were pressure to choose between free-standing, public or agency controlled schools. Free-standing schools were found to be doing well with teaching and learning, while agency-controlled schools pursued profit more than teaching, and public schools performed at the lowest rung of national education.

Terjesen (2010:88) reports that there is an array of challenges and expectations facing accounting educators, in particular. The accounting and business landscape in Australia has been characterised by increasingly contested markets, with competitiveness, in recent years, being eroded by an appreciation of the Australian dollar against other major currencies, combined with a shift offshore of many traditional financial services roles. He explains that these trends have tended to reduce the pool of positions for accounting and business graduates. The breadth and depth of the skills of accounting graduates are often called into question, particularly the adequacy of their professional skills. Learners are expected to possess a broad set of skills that extend beyond professional knowledge to include professional skills, such as teamwork, leadership potential, communication and interpersonal skills (Jackling & De Lange, 2009:24).

2.4.2 Demand for accounting curriculum strategy in Nigeria

According to Anao (2009:17), the curriculum in Nigeria demands that accounting students are adequately prepared to meet the accounting challenges of modern businesses, as well as the socio-political and economic needs of government. Furthermore, the curriculum should achieve the goal of producing competent accountants who possess the

required skills, education and attitudes. These developmental traits must, therefore, be incorporated in the accounting programme curriculum. Unfortunately, this is not the case in Nigeria, where there is a number of inadequacies in terms of curriculum content, staffing, teaching facilities, teaching aids and pedagogy.

In response to the challenges explained above, strategies have been applied in Nigeria, including establishing parent-teacher associations, which make collaborative efforts to improve learner performance by involving the parents optimally in teaching and learning. Parental involvement encourages educators to achieve the set lesson outcomes and use appropriate facilitation strategies and assessment, since teachers account for the performance periodically (Thomson, Smith-Tolken, Naidoo & Bringle, 2010:2). However, this strategy, and others, have not been particularly successful in creating sustainable learning environments (Griffiths & Williams, 2009:35).

A study by Okoroma (2006:245) regarding the falling standard of education in Nigeria found that Nigerian accounting education standards are so low that many schools are underperforming. In many instances, provision of all services at all levels of education has declined. Okoroma further said a factor that was found to be responsible for this decline was poor use of the guiding principles of good teaching. Therefore, changing the attitude to the teaching of accounting may contribute to enhancing the role of education in the development of society, and encourage the implementation of measures to ensure acceptable standards of teaching. According to Duze (2011:4), three major reasons for falling standards of education in Nigeria found were poor funding of education, poor implementation of educational policies and programmes, and poor attitude to school work.

2.4.3 Demand for accounting curriculum strategy in South Africa

In the South African context, curriculum policy changes over a period spanning more than two decades affected the way teachers perceived pedagogical processes. Democratic South Africa experienced a complete overhaul of education policy, from the apartheid system –a change in curriculum that was implemented on several occasions and highlighted the need to grapple with new modalities of classroom engagement that

accompany such policy changes. The advent of democratic rule brought about a new constitution that repealed and enacted certain laws. With regard to education, one piece of specific legislation is the National Education Policy Act (NEPA) 27 of 1996, according to which, in A-3, under determination of National Policy, section 3 sub-section 4, “the minister shall determine national policy for the planning, provision, financing, co-ordination, management, governance, programmes, monitoring, evaluation and wellbeing of the education system”.

To illustrate the mandate the minister of Education had to implement in 2005, Curriculum was driven by outcomes-based education, which is premised on the assumption that all learners can learn, but not at the same rate; thus, Curriculum 2005 advocated benchmarking individual learners’ achievements as an important strategy to be considered for effective teaching and learning (Coetzee, 2004:15). In the period 2000 to 2002, Curriculum 2005 was reviewed by a ministerial committee, which recommended that it be streamlined, which resulted in what became the Revised National Curriculum Statement. Currently, schools still follow it as curriculum policy. One of the three tiers of its components are the Curriculum and Assessment Policy Statement (CAPS). To indicate that this was something new, an advocacy campaign was launched to explain the design features of CAPS, in terms of how it was to be delivered.

According to Ngwenya (2014:172), the challenges facing accounting teachers is, therefore, changing their teaching and assessment practices and aligning them with the requirements of the new curriculum. However, many teachers may lack the conceptual elasticity and knowledge that would enable them to bring their praxis into line with the new requirements. Such adjustments are particularly difficult for teachers who had been trained according to the traditional bookkeeping model.

While South African policies encourage the creation of sustainable accounting learning environments, and refer to principles of critical accounting. Current classroom practices for teaching accounting, especially in Grade 10, do not reflect these changes (Broadbent, 2002:433). Teachers are still locking themselves in their own corners, working alone, and failing to collaborate with other teachers or stakeholders with a direct interest, while keeping themselves busy with lesson planning, team teaching or reflection (Rahaman,

2010:421). In these classrooms, the surface approach, which encourages memorisation, is preferred. Thus, learning of this type is externalised and less related to the learners' daily lives (DBE, 2011:4; Yosso, 2006:76). Furthermore, there is limited use of teaching media and tools, and very high dependency on the textbook approach, which generally presents a single view or a general statement, gives only general guidelines, and violates the teacher's roles of doing research, being a leader and providing pastoral care (Ackers & Hardman, 2001:250). In these classrooms, the content is far removed from the daily lives of the learners. Moreover, there seems to be inadequate feedback on assessment, to the extent that it limits learners' ability to identify and address their knowledge gaps (Boyce, 2004:569; McPhail, 2001:475). These challenges seem to indicate the ineffective use of the principles of good teaching as described by the National Qualifications Framework (NQF) level descriptors (SAQA, 2012:7).

2.4.4 Demand for accounting curriculum strategy in Lesotho

Bookkeeping and commerce were offered as subjects in Lesotho post-primary school since the 1960s, until 1998, when the government of Lesotho decided to replace it with the business education (from Grade 8 to Grade 10) and accounting (from Grade 11 to Grade 12) curricula. Business education and accounting are classified as practical subjects, whose aim is to equip students with practical business skills, which will enable them to participate meaningfully in economic activities in the future. Fuller and Snyder (1991:20) explain that practical subjects are intended to prepare students for the world of work, both as employees and employers. In order to equip students with these skills, Fuller and Snyder (1991:10) recommended that teachers employ learner-centred teaching approaches, in which teachers are facilitators of learning. Teaching methods that are suggested include project work, educational visits, use of business resource persons, business simulations, case studies, and establishing school-based mini-enterprises, run and operated by learners.

According to Nketekete and Motebang (2004:125), the main reason for changing the curriculum was that bookkeeping and commerce were preparing learners for clerical positions within an employment sector, rather than for being business-oriented people

who can also prepare their own financial statements. The authors argue that the curriculum was largely academic and examination-oriented, with no reference to practicality, and no reflection of the nature of business. In addition, the curriculum was regarded to be teacher-centred, instead of being learner-centred. Fuller and Snyder (1991:2) and Farstad (2002) observe that a teacher-centred pedagogy is the dominant mode of instruction in some developing countries, including Lesotho. This might be due to the organisation of classes and teaching, which are quite rigid and leave little room for practical work and site visits to industries. Similar findings are reported by Dube and Moffat (2009:9), who conclude that the techniques used by teachers are incompatible with the goal of preparing learners for the world of work. Using traditional teaching methods to develop practical business skills is inappropriate, and can be compared to teaching someone “to drive a car using the rear mirror” (Gibb, 1993:124). Teaching accounting requires the use of kinaesthetic and experiential pedagogical approaches that encourage learning by doing in real and closely simulated contexts, which will develop key business and life skills (Borrington, 2004:20).

The accounting curriculum was first piloted in Form D, which is equivalent to Grade 11, from the beginning of 1999 in few trial schools, which were selected randomly by the National Curriculum Development Centre (NCDC). In 2000, business education and accounting were fully introduced as a new curriculum at post-primary schools in Lesotho. The introduction of accounting represented a complete shift away from the pedagogy and orientation of bookkeeping and commerce subjects, as accounting reflects the nature of business and targets the development of entrepreneurial skills. Action competencies set for accounting learners are linked to traditions, activities, life skills and behaviour (Phakisi, 2008:17).

Nketekete and Motebang (2004:135) argue that the accounting curriculum in Lesotho should reflect the nature of business and aim to develop entrepreneurship skills. They also indicate that accounting is learner-centred, in that it integrates theory with practice in a project, where students are equipped with skills to handle actual business situations, such as creating business plans, handling business finances, identifying staff and other students’ needs, and marketing products. In light of the above, this study proposed

strategies for improving professional curriculum leadership in accounting classes in Lesotho.

The experiences of the countries explored in Sections 2.4.1 to 2.4.4, suggest that inadequate teaching contributed to the poor quality of education, which has consequences, not only for accounting learners, but for society as a whole.

2.5 REVIEWING LITERATURE ON STRATEGIES FOR IMPROVING PROFESSIONAL CURRICULUM LEADERSHIP IN ACCOUNTING CLASSES

Literature aligned with the first two objectives of the study will be reviewed in order to address the research problem. These objectives include determining the nature and scope of professional curriculum leadership in accounting, and establishing the perceptions and views of accounting curriculum leaders in Lesotho secondary schools regarding their curriculum leadership practices. In addressing the nature and scope of professional curriculum leadership in accounting classes in Lesotho, the main components or factors necessary for professional curriculum leadership in accounting will be discussed first, and then the challenges facing improving professional curriculum leadership in accounting will be investigated. To establish the perceptions and views of accounting curriculum leaders regarding their curriculum practices, conditions or environments conducive to the successful implementation of professional curriculum leadership in accounting will be investigated.

2.5.1 Nature and scope of professional curriculum leadership in accounting classes in Lesotho

This section will deal with the nature and scope of professional curriculum leadership in accounting classes in Lesotho. In addressing the nature and scope, the main components or factors necessary for professional curriculum leadership in accounting will be discussed, followed by analysis of the challenges facing improving professional curriculum leadership in accounting classes.

2.5.2 Main components or factors necessary for professional curriculum leadership in accounting

A shared vision and knowledge of the curriculum and learning programme, proper lesson planning and presentation, adequate use of learning assessment and recording, a dedicated team and the availability of teaching and learning resources are the main components of the solution; these components will be discussed in the sections to follow.

2.5.2.1 A shared vision and knowledge of curriculum and learning programmes

Helling (2015:1770) stipulates that the present situation can not be used to predict the future, the future is, firstly, created in the mind, followed by shared activity of people who share it. Therefore, a shared vision is an optimum, desired future state that provides guidance and inspiration of what the school could achieve in the future as a collective.

The teaching and learning of accounting is goal-directed (Wang & Kreysa, 2006:1-25), because the participants and the coordinating team members work towards a vision that unifies their efforts. The unifying vision of the participants clarifies the nature of the problem that brought them together. The processes of working together toward the unifying vision foster and deepen the participants' understanding of complexities and of the multitude of factors, which embed their current reality. According to Zuber-Skerrit (2011:239), this understanding of the current reality compels the team to formulate plans that will correspond with the nature and extent of the complexities they found. Thereby, the plan provides guidance and inspiration to improve their current situation.

The principles of good teaching represent proven teaching practice; however, different institutions implement good practice differently, depending on their learners and their circumstances (Allais, 2007:523). Moreover, the intention with these principles is to guide teachers to practice good teaching.

Accounting curriculum leaders should encourage collaboration between stakeholders in the teaching and learning of accounting, to enhance collaboration between teachers, among learners and between learners and teachers, the school and other stakeholders who have a direct interest in the teaching and learning of accounting. Collaboration between various stakeholders can take various forms, including collaborative lesson planning, team teaching, cooperating, sharing resources and reflecting on teaching and learning.

2.5.2.2 Proper lesson planning and presentation

According to Singh (2008:28), the lesson plan has significant role in planning and organising teaching because in teacher-education programme, the lesson planning provides the guideline to pupil-teachers during their teaching practices and teaching activities are related to learning structures with the help of scientific lesson plan. Therefore, when a lesson is planned carefully through collaboration, it provides an atmosphere and open space for ideas and discussion, and gives teachers the courage and the ability to face and manage their lesson presentations more flexibly.

Lesson presentation, in turn, may require a team to collaborate using strategies such as team teaching in the accounting classroom to create opportunities to improve learning. In the team, a group of teachers work together to plan, conduct and reflect on the lesson being presented. In practice, team teaching has many different formats but, in general, it is a means of organising staff into groups to enhance teaching and learning.

In addition, a team with diversity, creativity and focus creates a team synergy. Therefore, when individuals come together, their unique perspectives merge, new dynamics are formed and the team becomes an entity of its own, with a stronger and more nuanced perspective to approaching the task. Thus, a synergistic mix of interest and expertise is the best catalyst for success.

The other component essential to teaching and learning that requires a dedicated team to implement is using a more learner-centred method of teaching. The South African curriculum states, in the CAPS document, that the teaching of accounting should be

related to the lived lives of learners, and should encourage critical thinking, rather than rote learning, that is passive learning instead of active participation (DBE, 2011:8) in a way that is compatible with the prescripts of the democratic constitution of the country, among which equity, social justice, peace, freedom and hope. The teaching and learning of accounting should be more learner-centred.

2.5.2.3 Adequate use of learning assessment and recording

According to Lizzio and Wilson (2008:264), feedback facilitates students' development and task improvement. Feedback also appears to be an important contributor to the quality of the student experience (Sorensen, 2008:85). Students confirm that feedback on assessment is important for identifying their strengths and weaknesses, enhancing motivation and improving future grades. Therefore, feedback is the only post-response information that is provided to learners to inform them about on their actual state of learning or performance (Narciss, 2008:127; Sadler, 1989:130).

Morden policies promote a student-centred approach that integrates assessment with learning. This approach assumes knowledge is not a fixed, identifiable entity that is to be absorbed by the learner; instead, it is constructed by students based on their own understanding, which is influenced by their background, perspectives and experiences (Ellery, 2008:422). As a result, this type of assessment tends to be more flexible, integrative, contextualised, process-oriented, criterion-referenced and formative. This "assessment for learning" approach encourages student independence and self-evaluation and can lead to active and deeper learning (Ellery, 2008:422; Sorensen, 2008:85). When assessment is done to improve learning, it becomes a process that involves feedback and reflection (Wiggins, 1993:121). At the centre of assessment is feedback, which needs to be provided for the assessment process to be complete (Narciss, 2008:127) – feedback is, thus, a key element of teaching and learning.

Furthermore, feedback is given in an attempt to clear up misconceptions, and improves learning by identifying learners' gaps and how they can bridge these gaps to improve subsequent tasks. Feedback is about accuracy and diagnosing what is required to answer

the question (Wiggins, 1993:121). Therefore, misconceptions are a normal part of learning and are not something to be avoided, with the hope that learners will eventually correct ideas naturally, once they are exposed to the ideas through typical forms of teaching and learning (Lizzio & Wilson, 2008:264). In accounting, for which a great number of unique terms are commonly used, feedback is crucial. Therefore, identifying new or key words is a crucial part of feedback, because, if learners do not understand the meaning of these particular words correctly, they are likely to misunderstand the meaning of the whole question.

Andrade (2008:61) argues that the most productive assessment is dialogue. The subject of accounting has been developed to ensure that learners are equipped with critical thinking, communicating and mathematical, collecting, analysing, interpreting and organising skills (DoE, 2008:4). Therefore, when learners engage with feedback through dialogue and discussion, it gives them an opportunity to develop such skills. Thus, it is crucial for teachers to provide feedback to learners timorously and adequately.

2.5.2.4 *Dedicated team*

The space provided by the team to encourage collaboration between different stakeholders in the teaching and learning of accounting enhances collaboration between teachers, among learners, and learners and teachers, the school and other stakeholders with a direct interest in teaching and learning accounting. Collaboration between various stakeholders can take various forms, including collaborative lesson planning, team teaching, cooperating, sharing resources and reflecting on teaching and learning.

Team teaching provides a supportive environment that overcomes the isolation of working in self-contained classrooms. By being exposed to the subject expertise of colleagues, to open critique, to different styles of planning and organisation as well as teaching strategies or methods of class presentation, teachers can develop their approaches to teaching and acquire a greater depth of understanding of accounting.

In addition, a team with diversity, creativity and focus creates a team synergy. Therefore, when individuals come together, their unique perspectives merge, new dynamics are

formed and the team becomes an entity of its own, with a stronger and more nuanced perspective to approaching the task. Thus, a synergistic mix of interest and expertise is the best catalyst for success.

According to Armitage (20114), team teaching benefits learners in the sense that they are exposed to different views and skills of more than one teacher, which may lead a learner to a more mature understanding of knowledge. Learners are afforded an opportunity to enter into conversations with teachers as they debate, disagree with premises or conclusions, raise new questions and point out consequences. Contrasting viewpoints encourage more active class participation and independent thinking from students. Team teaching is particularly effective when it accommodates the pre-existing knowledge of learners and when it moves beyond communicating facts to tap into their life experiences.

However, it is only through reflection that a team or stakeholders in collaboration may be able to influence the results. If a team takes the time to reflect on their teaching and reflect on how different parts of what they do works well, where aspects of their teaching can be improved and how problems which arise could be solved, that is bound to help them to improve their collaborative efforts to the teaching and learning of accounting.

2.5.2.5 Availability of teaching and learning resources

The challenge for many teachers is developing an approach to learning that is engaging, meaningful and relevant (Pilato & Ulrich, 2014:541). Accounting education has to be more than the regurgitation of information. Educators need to find techniques that promote deep learning and retention (Romney, 1984:150). The focus should be on real-life application, rather than memorisation. The learning environment is most effective for learners when it is less formal and enables learners to interact freely with the teacher and their peers (Knyviené, 2014:158). Therefore, when choosing an approach to learning, teachers should ensure that it is oriented to what learners are currently embracing. For instance, the approach should consider what is known to learners and what can capture their interest while fostering a less formal learning environment, relating the lessons to

real-life situations, and using an experimental approach to teaching (Knyviené, 2014:159).

The above characteristic, of using a less formal learning environment, fits in well with the case study method, because involving students in real-world simulations (an approach known as experiential learning) as part of their classroom experience (through the medium of case studies) is one way of developing a higher level of thinking through open-ended problems, as supported by problem-based learning (James, 2008:648). A case study approach to teaching and learning can be a central element of ensuring the development of a deeper understanding of accounting, the learning process, modernisation, and innovation in many parts of accounting practice (Stewart & Kamins, 1993:6).

However, the case study method requires adequate research to identify and design case studies relevant to a particular topic (Pilato & Alrich, 2014:542). Thus, accounting teachers should develop an interest in research, to enable them to access the necessary information that is relevant to the lived lives of their learners (Libby, 1991:195). The case study method requires learners to identify relevant issues, gather the necessary evidence, identify appropriate arguments, exercise judgement in order to arrive at a conclusion, defend a particular position in the classroom situation, evaluate the position or perspectives of other students and modify their position, if necessary (Scapens, 1990:266).

The case is a real-life situation that requires some judgement; therefore, it makes students think and integrate their existing knowledge in the decision-making process, assess the possible decision alternatives, and then make decisions and justify those decisions (Knyviené, 2014:157; Riccio & Sakata, 1998:5). Therefore, a case study approach is closely linked with problem-based learning, because of its ability to develop problem-solving skills in the accounting classroom.

2.5.3 Challenges facing improving professional curriculum leadership in accounting

In this section, challenges standing in the way of improving professional curriculum leadership in accounting classes will be discussed with reference to the best way teaching and learning of accounting can take place. Accounting is guided by education theories and policies of learning.

2.5.4 Challenges related to subject matter

With regard to subject matter-related challenges, accounting curriculum leaders are of the opinion that there is a need for knowledge of curriculum and learning programmes, for proper lesson planning and presentation, for limited use of learning assessment and recording, for a dedicated team, as well as teaching and learning resources. Any shortcomings in this regard pose challenges related to subject matter.

2.5.4.1 Necessity for knowledge of curriculum and learning programmes

Recently there has been emphasis by government policies and research on improving teaching quality, with a view to improving learning, particularly critical thinking skills. More learner-centred methods of teaching are to be employed in teaching and learning, including accounting. The use of more teacher-centred methods is closely linked to rote learning. Johnston (2000:1) views rote learning as indicative of a surface approach, which is the opposite of what is emphasised by policies and research. Therefore, there seems to be a close link between teaching and learning approaches, hence, an attempt is needed to the development of the above-mentioned skills, which are critical thinking skills. There is a need to ensure that there is no mismatch between the teaching approach and the learning approach in the classroom. According to Boyce *et al.* (2010:41), a deep approach allows learners to employ their abilities, including critical thinking skills, since the approach is characterised by an inherent quest for meaning-making. In this study, the

use of a deep approach to learning is considered indicative of more learner-centred methods being used (Bates, 2010:1).

The call for changing the teaching approach is made because the literature indicates that, in the accounting classroom, teachers are still using teacher-centred methods of teaching (McPhail, 2001:478). These methods of teaching limit participatory learning (Sharma, 2010:127). It is believed that participatory or interactive learning is fundamental, especially for accounting teaching and learning. The notion that learners should be responsible for their own learning is evident when learning becomes a natural outcome of interaction or participation. When learners are given a chance to work in a group with peers, or to interact in normal classroom activities, their learning becomes meaningful and internalised. Participatory learning requires problem-based activities to support learners in their quest to make meaning out of facts (Shama, 2010:127).

In the accounting classroom, learners' knowledge is not fostered through participatory learning, because their teachers seem to be unaware of how a powerful method of teaching can impact the overall learning of a learner (Stiggins, 2004:2). Teaching methods are techniques used to help learners gain knowledge of intended outcomes. Li (1998:678) demonstrates that achieving such outcomes should be the result of learning that allowed learners to interact with what is taught. However, using a more teacher-centred method of teaching limits such interaction. In addition, it becomes the responsibility of teachers to choose and explore a variety of strategies for learners to learn effectively so that it fosters deep learning. Stiggins (1994:2) stipulates that, when the approach of teaching encourages interactive (participative) learning, it may have a greater influence in the development of several abilities, such as cooperation, leadership, responsibility, self-confidence, independence and the ability to make decisions and communicate in such a way that leads to deeper learning. It is apparent that teaching methods have a real and pervasive effect on learning.

Furthermore, selecting an approach carefully allows the maximum use of pre-existing knowledge of learners, and makes their learning even more meaningful. Their pre-existing knowledge can be blended using various teaching modes, making classes vibrant and encouraging the learners to ask questions and share inputs and experiences with other

learners and the teacher, thereby fostering deeper learning. However, in many classrooms, teaching is limited to more teacher-centred methods.

When using a teacher-centred method of teaching and learning, learning becomes a mere process of gathering and retaining information to be reproduced later. In many accounting classrooms, the banking analogy applies: information is deposited in the passive students, and may demotivate them intrinsically (Thomson & Bebbington, 2004:612). Learners are said to be motivated intrinsically if the motivation itself comes from the pleasure they get from the task itself or from a sense of satisfaction in completing or even working on a task (Sharma, 2010:132). Therefore, learners who are passive and who merely memorise facts “deposited” in them cannot be said to be motivated intrinsically.

Furthermore, the approach of teaching has a direct effect on assessment instruments. The approach used could limit the ability of learners to acquire a deeper approach to learning (Johnston, 2011:4). Assessment instruments should, therefore, ensure that a variety of skills are assessed, as contemplated in Chapter 4 of various CAPS documents (DBE, 2011). Furthermore, accounting assessment guidelines recommend open assessment dialogue, or two-way communication, between the learner and teacher, to engage learners in debates while challenging them to think creatively (DoE, 2008). These requirements may seem impossible to achieve if the approach of teaching is more teacher-centred, which will fail to foster of a deeper approach to learning.

2.5.4.2 The need for proper lesson planning and presentation

Lesson preparation provides a foundation for focused, systematic lesson presentation (Thomson & Bebbington, 2004:611). The task, therefore, encompasses reflection on the the previous lesson, and entails an overview of what is going to happen in the current lesson (Rajan, 1995:2). The CPD Review Group (2005:3) suggests that collaborative lesson planning, whereby colleagues, learners and parents are invited to give inputs, has ripple effects; the collaborative preparation means a wider scope of work is covered, and it helps learners to understand the content with greater ease. Planning collaboratively and prior to the lesson helps teachers with practical teaching problems, and provides evidence

of student learning inside and outside the classroom (Adelman & Taylor, 2006:6). Thus, good preparation provides a frame of action for classroom teaching, because it assists teachers to focus on practical teaching and learning problems through experience of participants, generated inside and outside the classroom. It lays a strong foundation for action.

Therefore, I conclude from the discussion above that good practice is doing lesson preparation well in advance of the class. For it to be effective, it should be designed collectively, by including the learners themselves, and bringing in expertise and experiences from other teachers and parents.

Allais (2007:523) is of the opinion that the principles of good teaching represent proven teaching practice, however, the good practice implemented by different institutions vary, depending on their learners and their circumstances. These principles are mainly intended to guide teachers to practice good teaching. The principles are knowledge literacy, scope of knowledge, problem solving, and management information.

2.5.4.2.1 Knowledge literacy

According to Sherman (2008:5), literacy is primarily something people do; it is an activity, located in the space between thought and text. Literacy does not just reside in people's heads as a set of skills to master, and it does not just reside on paper, captured as texts to be analysed. Like all human activity, literacy is essentially social and it is located in the interaction between people (Hofstetter, Sticht & Hofstetter, 1999:60). As a whole, literacy is everything that surrounds a human being. The magnitude of literacy is "grounded in social, cultural, historical, and political practices" (Larson & Marsh, 2005:1).

Through experiences that occur within a team-teaching environment, a learner derives knowledge literacy from exposure to multiple perspectives. Team teaching benefits learners because of the exposure to different views and skills of more than one teacher, which may lead a learner to a more mature understanding of knowledge (Hofstetter *et al.*, 1999:61). Learners have an opportunity to enter into conversations between teachers as they debate, disagree with premises or conclusions, raise new questions and point out

consequences (Armitage, 20114; Laughlin, 1987:479). Therefore, the synergistic mix of interest and expertise provides opportunities for learners to acquire knowledge and widen their scope (Spaull, 2013:4).

2.5.4.2.2 Scope of knowledge

According to Oxley and Wada (2009:636), scope of knowledge concerns the study of knowledge and justified belief. It questions what knowledge is, in what manner it can be acquired, and to what extent that knowledge is pertinent to any given subject that can be learnt. Provision 4 of the South African Qualifications Authority (SAQA) level descriptors requires a learner to show a fundamental knowledge base of the study and an understanding of key terms, rules, concepts and principles in the learning of accounting (SAQA, 2012:7).

The opportunity to use their prior knowledge in the classroom, in an effort to make sense of new knowledge, assists learners to see that, to find a solution to a problem requires, first, an understanding of the problem at hand (Wood, 2005:330). It is necessary to address the problem, since knowledge and skills are applied in order to find reasonable solutions. A solution to a problem is dependent on the acquisition and comprehension of facts, but also based on the ability to think critically. Therefore, it is possible to acquire a knowledge base of accounting through problem-based learning.

2.5.4.2.3 Problem-solving

Problem-solving is the process of working through the details of a problem in order to reach a solution. Problem-solving may include systematic operations and can be a gauge of an individual's critical thinking skills. In addition, Shaketange and Kanyimba (2017:291) NQF level 4 descriptors advocate for problem-solving, and expects learners to be able to use their own knowledge to solve common problems within a familiar context, or the ability to adjust an application of a common solution in response to a small change in the problem.

A problem-based learning approach seems to be suitable for the development of problem-solving skills in accounting (Gallagher, 1997:1). In problem-based learning, learners learn about a subject through the experience of solving an open-ended problem (Wood, 2005:330), which leads to the ability to develop flexible knowledge, effective problem-solving skills, self-regulated learning and collaborative learning, to mention a few benefits (McPhail, 2001:487).

Using a case study approach can enhance learners' problem-solving skills. The case study method provides a real life situation that requires some judgement from the learner. This forces the learner to think and integrate his existing knowledge in the decision-making process, assess possible decision alternatives, causes of problems, make decisions and justify these decisions (Knyviené, 2014:157; Riccio & Sakata, 1998:5). Furthermore, teachers could develop problem-solving skills in learners by using oral and peer feedback on assessments, since feedback tends to encourage discussion and dialogue. Problem-solving skills, furthermore, provide learners with the ability to think critically while contributing to or defending an argument (Suskie, 2009:60; Walker, 2010:2).

2.5.4.2.4 Management of information

According to Marakas (2003:103), managing information refers to the collection, responsibility for and management of information from one or more sources and the distribution of that information to one or more audiences. This activity sometimes involves people who have a stake in or a right to that information. Management means the organisation of and control over the structure, the processing and the delivery of information. Management of learning involves expecting learners to demonstrate the capacity to take responsibility for their own learning within a supervised environment, and the capacity to evaluate their performance against given criteria.

2.5.4.3 Limited use of learner assessments and recording

Formative assessment creates a responsive and agile learning environment where teachers and students can self-correct based on assessment information to increase the likelihood of all learners improving their learning and meeting their learning goals (Rodgers, 2006:218). One of the key elements of such assessment is descriptive feedback. Descriptive feedback should highlight gaps in understanding and specifically inform students on how they can improve their learning rather than listing what they got wrong, thus facilitating a reciprocal learning process between teachers and learners (Walker, 2010:360). When learners receive clear and descriptive feedback on their work, they have the opportunity to analyse what they have done well and which part(s) need improvement. Therefore, it should be ongoing feedback. It should be clear, specific, meaningful and timely to support of improved learning and achievement (Rodgers, 2006:218).

Feedback in the accounting classroom should be on what needs to be done and should encourage all learners to believe that they can improve. It should build on their previous achievement rather than only focus on grading and performance (Spiller, 2009:40). Depending on the nature and delivery of the feedback, it can have powerful positive effects on student learning and engagement (Hattie & Timperley, 2007:90). Therefore, ongoing descriptive feedback linked specifically to the learning goals and success criteria is a powerful tool for improving student learning and is fundamental to building a culture of learning in the classroom.

Feedback is an essential practice of assessment for learning, “a process of seeking and interpreting evidence for use by learners and their teachers to decide where the learners are in their learning, where they need to go, and how best to get there” (Bennet, 2011:8). It enables learners to identify their misconceptions and clear their gaps while they reflect on it. Misconceptions and inaccurate or incomplete ideas about a concept or a process are common (Savion, 2009:45). Indeed, they can arise in any discipline in which accounting is included. Our theories about the world and everything in it are based on our experiences, which are woefully incomplete (Spiller, 2009:56). However, in accounting,

misconceptions are more common, because of unique terminology that is used. Therefore, the only way to identify such misconceptions is through feedback.

Descriptive feedback provides learners with the opportunity to reflect. Reflection can promote deep, lasting learning (Suskie, 2009:60) and it can be used to assess whether a teacher's lesson was successful or requires more emphasis. Alternatively, it can be used to determine whether a lesson achieved its goal. Mouton (2012:76) argues that a lack of creative accounting teachers may contribute to poor accounting education and subsequent poor results at school level. He asserts that this shortcoming has an impact on the number of learners who envisage pursuing a career in accounting, which may bring about a shortage in accountants or accounting professionals.

Another challenge facing accounting curriculum practices is the inability to set and monitor standards at all levels. This inability leads to a lack of accountability in the school system, especially considering the intense interest in the matriculation examination results. According to Taylor and Prinsloo (2005:64), principals and school governing bodies, by and large, do not monitor the performance of learners, while district and provincial officials do not monitor the performance of teachers.

According to Walker (2010:2), assessment and feedback develop interpersonal skills and develop an awareness of group dynamics. Oral and peer feedback can be used to promote and provide evidence of the development of generic skills and attributes, such as working cooperatively with other learners (Suskie, 2009:60). Furthermore, it provides learners with the ability to think critically, contributing to or defending an argument. In addition, learning from critical appraisal received from others is a benefit of such an approach to feedback, while the learners also learn to manage their own learning autonomously.

2.5.4.4 Need for a dedicated team

Teamwork can work in many ways to achieve professional curriculum leadership practices in accounting classes. Accounting curriculum leaders have shown the importance of having teacher associations in their regions, which provide support for

classroom practices they are experiencing in their classrooms. In all these categories, the prevailing issue about different teacher experiences is that they were not supported. The MoET is decentralised at the district level, through the Inspectorate, whose it is to provide support for schools in the form of administrative assistance and professional guidance (UNESCO, 2006). However, this support seems to have failed to materialise, as some teachers deny receiving support from the Inspectorate. Accounting teachers point out that they now enjoy teaching accounting, because they plan the work together as a team in each district, and doing so saves time.

According to Reed (2008:2421), establishing a coordinating team is a critical part of embracing the concept of democracy in education, because good teaching leads to quality education, which is a component of social justice and equity. This implies that as many people as possible should collaborate, particularly those with an interest in education; they should all be involved in planning and advancing the education interests of the child. The members of the team contribute their skills, competencies and resources to the respective projects and programmes (Bringle & Steinberg, 2010:428). These diverse and multiple resources are harmonised through agreed-upon processes and systems to achieve a common goal (Moles Jr. & Fege, 2011:5). The interests of the individuals are often subjugated and/or aligned with those of the organisation or project that they serve (Minkler & Wallerstein, 2003:9). In this way, they share the vision, which subsequently focuses their efforts and resources. In order to achieve this synergy, the members of the dedicated team also share a common set of values and principles. The synergy that is needed by the team indicates that a whole is greater than the sum of its parts. Therefore, it provides an opportunity to achieve what an individual could not achieve alone, without a team.

Wicks and Reason (2009:243), postulate that a team that has strong involvement of the community creates a positive environment. The community can provide schools with a context and environment that can complement and reinforce the values, culture and learning the school provides for its students, or can negate everything the school strives to accomplish (Moles Jr. & Fege, 2011:5). Therefore, it is meaningful to incorporate the community in a team, because communities can contribute to the social and cultural

values necessary for success and survival. In addition, their knowledge and experiences contribute to valued resources in the teaching and learning of accounting (Roslender & Dillard, 2003:334). Therefore, in the teaching and learning of accounting, the community should be persuaded to contribute their time and invest in projects, and possible ways that they can connect to curriculum and classroom activities should be explored (Thomson & Bebbington, 2004:612). The network they provide can be utilised to raise awareness of the needs of local children and families, and can promote and foster resource sharing and collaboration (Wicks & Reason, 2009:243).

2.5.4.5 Lack of teaching and learning resources

Some accounting curriculum leaders complain that they do not have learning and teaching materials, which are supposed to be supplied by Lesotho's National Curriculum Development Center (NCDC). The NCDC, as the responsible body, does not prepare the required textbooks and learning materials thoroughly, and does not deliver the materials to the schools, because they do not have prescribed textbooks, or have too few copies. Then, some curriculum leaders have to borrow books from the NCDC, though it is not available at the centre. Therefore, it has become the responsibility of individual teachers to seek help from neighbouring schools to enable the teaching and learning of accounting. Even though the learning materials are not readily available to curriculum leaders, the learning materials available are user-friendly to both teachers and students, in that the books are written in a simple English and are easy to understand. The unavailability of learning materials results in students depending on the teacher for notes that are provided in classrooms.

According to Hanks (2010:133), there seems to be limited use of other media and tools. Even though textbooks have their advantages, dependency on textbooks alone can be detrimental to the viewpoints of the learner. It is important that teachers are aware that the textbook is just one tool, even though it is a very important tool in their teaching arsenal (Newmark, 1998:60). In accounting classrooms, it seems as if teachers over-rely on textbooks and do not consider other materials and media in the classroom.

It is acknowledged that some textbooks may fail to arouse students' interest. Students may find it difficult to understand the relevance of so much data to their personal lives (Moran, Seaman & Tinti-Kane, 2011:5). Another challenge related to dependency on textbooks in class is that textbooks can be old and outdated, especially in accounting, where the the content and procedures change rapidly due to economic and market related-changes (Kaidonis, 2004:668). Bonk and Smith (1998:268) state that, in the accounting classroom, using plenty of supplemental materials or media is encouraged and can fulfil the need for learner-centred approaches to learning, by involving students in problem-solving activities, higher-level thinking questions and engaging activities through other tools.

2.5.5 Perceptions and views of accounting curriculum leaders on the practice of professional curriculum leadership in accounting classes

In this section, perceptions and views of accounting curriculum leaders on their professional curriculum leadership practices will be discussed. These perceptions and views include conditions or environments conducive to the successful implementation of professional curriculum leadership in accounting.

2.5.5.1 Conditions or environments conducive to the successful implementation of professional curriculum leadership in accounting

This section will discuss conditions found to be necessary for the successful implementation of professional curriculum leadership in accounting. The conditions include conditions for an environment conducive to a shared vision and knowledge of curriculum and the learning programme, conditions or an environment conducive to proper lesson planning and presentation, conditions or an environment conducive to adequate use of learning assessment and recording, conditions or an environment

conducive to a dedicated team, and, lastly, conditions or an environment conducive to the availability of teaching and learning resources.

2.5.5.1.1 Conditions or an environment conducive to supporting a shared vision and knowledge of curriculum and learning programmes

Van Schaik and Egenhofer (2005:52) found that the reality of a shared vision actually involves shared planning, shared decision-making and shared power, and is, therefore, different from the ideal. Given the context of inter professional teams, members will automatically originate from different professions, and some may have no professions at all. Therefore, in practice, shared decision-making is likely to conflate individual team members who make decisions within their own scopes of practice, with the idea being that all team members share in all decision-making processes, in other words, “appropriate” decision-making.

Shared decision making is a necessary condition for exchange of different viewpoints to occur, as identification and combination of knowledge as a resource can only be realised if the team has a greater desire and mutual purpose that is strong enough to facilitate coordinated action (Dyer & Singh, 1998:661). Shared values and understandings between members who are in a committed relationship facilitate meaningful communication, which is essential for sharing and is required for knowledge creation. According to Nahapiet and Ghoshal (1998:251), shared norms and identity increase the level of mutual understanding among organisational members, which, in turn, acts as a resource and influences the anticipation of value to be achieved through collaboration and the motive to combine and share knowledge. This leads to a strong sense of ownership.

2.5.5.1.2 Conditions or an environment conducive to proper lesson planning and presentation

According to Zaidieh (2012:19), teachers tend to work independently and are often unaware of what goes on in neighbouring classrooms. Thus, fostering collaboration is a challenge for most schools. When it does occur, collaboration depends on establishing trust among teachers, and between teachers and the newly established team. One of the principles of good teaching is that deeper learning may occur through learner-centred approaches to learning, as the basic premise on which deeper learning is based, is that participatory (interactive) learning is fundamental (Johnston, 1995:2). The notion that learners should be responsible for their own learning is realised when learning becomes a natural outcome of interaction or participation. In other words, when learners are working as a group, or interacting in normal classroom activities, their learning becomes meaningful and internalised.

Furthermore, taking care to choose the best approach enables the maximum use of learners' pre-existing knowledge, in order to make their learning meaningful. Their pre-existing knowledge can be blended through the use of various teaching modes, which makes class presentations vibrant and encourages learners to ask questions and share inputs and experiences with other learners and their teacher in an effort to foster deeper learning.

2.5.5.1.3 Conditions or an environment conducive to adequate use of learning assessment and recording

In line with the principles of good teaching, certain conditions support the provision of adequate feedback. Dialogue and discussion are the key means by which teachers open opportunities for effective oral feedback (Savion, 2009:45). Through these discussions and engagements, teachers can determine what students already know, identify gaps in their knowledge and understand and scaffold the development of their understanding towards learning (Walker, 2010:2). Thus, planning ways for learners to discuss and to explore their understanding makes learners' participation more active (Black & William,

2009:12). Therefore, the atmosphere would give teachers opportunities to promote engagement in critical thinking and problem-solving, to notice misconceptions and plan to address any problems in the next phase, thus, modelling effective feedback that the learners can then use in peer and self-assessment.

The above-mentioned skills make oral peer feedback and, by extension, dialogue and discussion in an accounting classroom, a necessary condition for effective feedback on assessment.

2.5.5.1.4 Conditions or an environment conducive to a dedicated team

Principles of good teaching state that bringing people together to share their knowledge and experiences and learn from each other creates an empowering experience. This helps to create a synergy effect in a team and ensures a team that is dedicated to the main goal of seeing the team accomplishing its mission (Liemhetcharat & Veloso, 2012:368). Therefore, diversity is what builds a dedicated team – a collection of individual experiences, backgrounds and cultures that can view problems and challenges from a wide variety of lenses.

One of the most important conditions that ensure optimal dedication of the team is a commitment to the concept of working as a team (Wenger, 2000:230). Commitment is a devotion or long-term promise that someone makes and keeps with themselves and others, to dedicate themselves fully to the task, even, and especially, when times are tough (Pearce & Herbik, 2004:297). Furthermore, commitment means not only promising to do something but, more importantly, actually investing the necessary effort and actions to make it happen (Mahony, Madrigal & Howard, 2000:17). Commitment to a team is a critical factor. The first step is a commitment by team members to each other, secondly, commitment to the team and its success, and finally, commitment to the school and the goals of the school (Bishop, Scott & Burroughs, 2000:1114). Therefore, commitment to a team seems to lead to dedication.

2.5.5.1.5 Conditions or an environment conducive to enhancing the use of teaching and learning resources

Research shows that there is a relationship between the use of resources provided and the outcomes of the learners – it analogous to a general production function in economics, in which output is related to inputs (Mestry, 2014:862). The outputs will only be achieved if teaching and learning resources, such as manipulatives, books, drawing and writing materials and educational toys, are provided (Ijaiya, 2012:2), in order to engage learners with professional curriculum leadership practices in accounting. The learning environment is most effective for learners when it is less formal and enables learners to interact freely with their teacher and their peers (Knyviené, 1993:5). Therefore, when choosing an approach to learning, the teacher must ensure that it is oriented towards what learners are currently embracing and that they find familiar.

The above characteristics can only fit in well an environment that embraces a case study approach (James, 2008:648). The case study is a real life situation that requires some judgement, and forces the students to think and integrate their existing knowledge in the decision-making process, while a learner is able to assess the possible decision alternatives, and then make a final decisions and justify them (Knyviené, 2014:157; Riccio & Sakata, 1998:5).

2.6 CHAPTER SUMMARY

The aim of the study was to design strategies for improving professional curriculum leadership in accounting classes in Lesotho. In order to achieve the aim of the study, this chapter focused on the theoretical framework, as well as what is contained in literature in respect of professional curriculum leadership in accounting classes. Operational concepts were defined and discussed. In reviewing related literature, the chapter also discussed the nature and scope of professional curriculum leadership in Lesotho's secondary schools. With regard to the nature and scope, main components or factors necessary for professional curriculum leadership in accounting, including their challenges, threats and risks, were discussed. The chapter, then, reviewed literature on

curriculum leaders' views on and perceptions of the practice of professional curriculum leadership in accounting.

In the next chapter, the focus will be on methodology, and the data collection and analysis of this study will be discussed.

CHAPTER 3: RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

This chapter will cover the research design and methodology used in this study. It will provide information on the study site, instruments of data collection, sampling, population, and research design, and ethical issues, such as permission, informed consent, confidentiality, and anonymity.

Research design and methodology may be viewed as complementary, but some researchers confuse the two. Whyte (1990) is of the opinion that the two terms refer to completely different matters. Bryman (2008:46) supports Whyte's statement by stipulating that a research method is simply a technique for collecting data, while a research design provides a framework for the collection and analysis of data. "The choice of research design is based upon the researcher's assumptions, research skills and practices, which will influence the way in which he/she collects data" (Maree, 2007:70). Design deals with the selection of samples from a defined universe, based on the problem. These samples may be derived from naturally existing populations, or may be constructed as per the objective under consideration. Research methodology, on the other hand, refers to the approach to getting the answers to the problem posed; it may be based on theoretical settings and/or use statistical techniques.

3.2 RESEARCH DESIGN

Burns and Grove (2003:195) define a research design as "a blueprint for conducting a study with maximum control over factors that may interfere with the validity of the findings". Parahoo (1997:142) describes a research design as "a plan that describes how, when and where data are to be collected and analysed". Polit, Beck and Hungler (2001:167) define a research design as "the researcher's overall plan for answering the research question or testing the research hypothesis". A research design involves

consideration of the research approach to be used and the best methods of collecting and analysing data. It also links data collection and analysis activities to the research questions that are being addressed. Furthermore, it is a detailed outline of how a research study will take place. According to Lee (2000:21), a research design typically includes how data is to be collected, what instruments will be employed, how the instruments will be used and the intended ways of analysing data that has been collected. The research approach used in this study is qualitative, because the study required proposing strategies for improving professional curriculum leadership in accounting classes in Lesotho.

Patton (2001:39) states that qualitative research uses a naturalistic approach that seeks to understand phenomena in context-specific settings, such as “real world settings [where] the researcher does not attempt to manipulate the phenomenon of interest”. Since this study intended to devise strategies for improving accounting as a subject, the qualitative design was, therefore, recognised as relevant. In a similar vein, Denzin and Lincoln (2000:3) maintain that qualitative research involves an interpretive and naturalistic approach, which means that “qualitative researchers study things in their natural settings, attempting to make sense of, or to interpret, phenomena in terms of the meanings people bring to them”.

Qualitative research is an enquiry in which researchers collect data in face-to-face situations by interacting with selected persons in their settings, describing and analysing people’s individual and collective social actions, beliefs, thoughts, and perceptions (McMillan & Schumacher, 2006:315). Qualitative methods are effective in identifying intangible factors, which include social norms, socio-economic status, gender roles, ethnicity, and religion, the role of which in the research issue may not be readily apparent (Wiersma, 1995:211). The phenomena are to be interpreted in terms of the meanings that people assign to them, which makes qualitative research a system of inquiry that seeks to build a holistic, largely narrative, and descriptive system to inform the researcher’s understanding of a social or cultural phenomenon (Wiersma, 1995:211). This study attempted to design strategies to improve professional curriculum leadership in accounting, and doing so required both the researcher and the participants (professional

curriculum leaders) to design such strategies. Shank (2002:5) defines qualitative research as “a form of systematic empirical inquiry into meaning”.

Qualitative research is an approach to inquiry that stands on its own and is the best way to allow a researcher to attain a “glimpse of the world” (Ospina, 2004:9). Qualitative methods are typically more flexible – that is, they allow greater spontaneity and adaptation of the interaction between the researcher and the study participants. For example, qualitative methods ask mostly so-called open-ended questions that are not necessarily worded in exactly the same way for each participant. With open-ended questions, participants are free to respond in their own words, and these responses tend to be more complex than simply “yes” or “no” answers (Mack, Woodsong, Macqueen, Guest & Namey, 2012). In this study, participants were free to express their own perceptions on appropriate strategies for improving accounting professional curriculum leadership, hence, the suitability of the qualitative design.

3.3 RESEARCH PARADIGM

According to Check and Schutt (2012:14), “different educational researchers are guided by different research philosophies. A philosophy in this case means a viewpoint on what constitutes educational reality”. Three paradigms influence research: the positivist, interpretive and critical paradigms. The positivist paradigm strives to achieve objectivity, measurability, predictability, and patterning the construction of laws. Positivist and interpretive paradigms are seen as preoccupied with technical and hermeneutic knowledge respectively. According to positivism, there is only one reality. Cohen *et al.* (2007:15) argue that positivists explain behaviour by seeking causes of such behaviour. On the other hand, Phakisi (2008:12) points out that researchers involved in qualitative research from the interpretive paradigm believe that individuals consciously construct their own understanding of the world through experience. Thus, interpretivists strive to understand people’s actions the way they are and try to give them meaning by interpreting it. According to Cohen *et al.* (2007:17), the critical paradigm not only seeks to understand situations and phenomena, but to change them. Cohen *et al.* (2007:20) argue,

furthermore, that the critical paradigm seeks to emancipate the disempowered, to redress inequality and to promote individual freedom within a democratic society.

Researchers understand people's actions by interrogating, critiquing and transforming actions. Cohen *et al.* (2007:22) state that the critical paradigm argues that positivism and interpretivism are essentially techniques that seek to understand and render more efficient existing situations, rather than to question or transform them. The critical paradigm regards the other two paradigms as presenting incomplete accounts of social behaviour due to their neglect of the political and ideological context. Thus, the critical paradigm seeks to uncover the interests at work in particular situations, and interrogates the legitimacy of those interests.

Opie and Sikes (2004:18) define paradigm as a basic set of beliefs that guides action in research. This study does not fit within either positivism or critical theory. It is located within the interpretive paradigm, with its emphasis on experiences and interpretation, because the researcher wanted to understand people's attitudes, behaviour, ideas and beliefs. This is related to the focus of the proposed study, as its purpose was to gain a deep level of understanding of individual participants' experiences and their perceptions about the accounting curriculum leadership practices. The aim in this paradigm is to describe and understand, rather than to explain and predict human behaviour. As a result, the researcher found the qualitative approach to be suitable approach for use in this study. This qualitative research study was used to gain an in-depth understanding of the phenomena under investigation, which required describing and interpreting events and actions of participants in their natural setting without my presence interfering in the flow of their responses.

Bertram, Fotheringham and Harley (2003:17) explain that interpretivists believe that the world is changeable and that the people define the meaning of a particular situation. They point out that interpretivists argue that the world is the created by the mind and, thus, it can be interpreted through the minds of people (Bertram *et al.*, 2003:20). Prasad (2005:24) explains that reality does not exist in some tangible, identifiable outside world, but in human consciousness itself. Therefore, reality is socially constructed through acts of interpretation. He explains that knowledge is socially constructed, hence, no objective

knowledge exists, as knowledge is influenced by social location and produced by social interest. This means that only accounting curriculum leaders can report on and interpret their experiences in the context they are in, and attach meaning to them. Mertens (1998:13) explains that interpretivists are guided by the assumption that knowledge and reality are socially constructed by active people in the process of the research. Knowledge in an interpretivist paradigm is concerned with interpretation, illusion and meaning, and all human action is meaningful. Hence, these actions have to be interpreted and understood within the context of social practices (Mertens, 1998:15).

Participants in this study were professional accounting curriculum leaders from different cultural backgrounds, and they understand the world around them differently. As the interpretive researcher, the researcher wanted to understand how reality goes on at one time and in one place, and compare it to what really happens at other, different times and in other places. Naicker (1998:15) explains that a qualitative approach acknowledges that, in research, social and physical worlds are different, and research seeks to understand human interactions by observing and interacting with people, in order to construct the social world around them. In this study, the researcher wished to design strategies for improvement, taking into consideration accounting curriculum leaders' points of view. The analysis of data was aimed at providing "thick" descriptions, and to understand the meanings that people attach to activities around them, and how they relate those meanings to their behaviour. A qualitative approach produces rich and detailed data, even though data collection is time-consuming.

A qualitative approach emphasises a phenomenological model, in which multiple realities are rooted in subjects' perceptions; hence, reality is subjective. A focus on understanding and meaning was based on verbal narratives and observations, rather than numbers. Since the study was aimed at designing strategies for improving professional curriculum leadership in accounting classes in Lesotho, the researcher found it suitable to use in this study, because qualitative research usually takes place in naturally occurring situations.

With this paradigm, a researcher uses qualitative methods to collect the desired data. The researcher used commonly known research methods of data collection, such as semi-structured interviews and lesson observation. McMillan and Schumacher (1997:7) argue

that these methods capture the richness and complexity of the behaviour that occurs in the natural settings from the participants' perspectives. Cohen *et al.* (2007:8) point out that the central issue in the context of the interpretive paradigm understands the subjective world of human experiences and to retain the integrity of the issue being investigated. They state that meaning must be perceived by those being studied, and not be imposed by the researcher.

3.4 FIELD OF STUDY

My field of study was five secondary schools in Mohale's Hoek district. These schools were selected because they provide services to a single community. This means learners from these schools come from the same community of the Mohale's Hoek district and neighbouring districts. These schools are located in Mohale's Hoek town and on their outskirts of the town. The researcher selected the five schools in accordance with the general performance in the external examinations of the Examination Council of Lesotho (ECoL, 2005, 2006, and 2007) for the past four years, as best, average and worst performing schools. The five schools are discussed below; note that the names of the schools used here are not their real names.

3.4.1 Boitsepo High School

Boitsepo High School is a government school, which is fully controlled and established by the government. It was a well-resourced school and all 32 teachers were qualified, and held diplomas and degrees. Four of the teachers had teaching diplomas and the rest had degrees. There were 23 female teachers and nine male teachers. Four teachers were 25 to 34 years of age; seven were 35 to 44 years and nine teachers were between the ages 55 and 65. The school admitted students to Grade 12 on the basis of their performance in Grade 11. It is a school that always produces good results – it is among the top ten best performing schools in Lesotho. Here, accounting was taught as a compulsory subject by three teachers, of whom two had attended training offered by NCDC. The school is situated in the centre of the town.

3.4.2 Smart Secondary School

Smart Secondary School is a community school. A community school is a school that was established by the community to accommodate learners from that community and nearby villages. At the time of the study, it was a newly established school headed by a teacher who was also an accounting teacher. There were eight teachers employed in the school: two men and six women. Three teachers had diplomas, three had Bachelor degrees and two had Honours degrees. Since the school is situated outside town, where there are no shops, students remain on the school campus during school hours. The school does not use any criteria to admit students to the secondary and high school levels. The school is not well-resourced and the results of this school are always poor. Accounting is taught as a compulsory subject by three teachers. One of them attended training on the new curriculum by NCDC, one was trained through a localisation programme, and the other teacher was not trained by either of these modes of training.

3.4.3 Seriti High School

Seriti High School is owned and controlled by the Roman Catholic Church, and it is situated in town. It was an average performing school. It was a well-resourced school with qualified teachers who held degrees and diplomas. Accounting was not taught as a compulsory subject; students were expected to choose between accounting and business studies, which were taught by three teachers. There were 31 teachers, of whom 21 were female teachers and 10 were male teachers. Four teachers had diplomas, one teacher had a secondary teacher certificate (STC), 20 had degrees, five had B.Ed Honours and one teacher had a Master's degree.

3.4.4 Marriam High School

Marriam High school is owned and controlled by the Lesotho Evangelical Church, and it is situated in town. Even though it is a well-resourced school, it does not perform well. It

had qualified teachers with diplomas and degrees, including Honours degrees. Accounting was taught as a compulsory subject by four teachers.

3.4.5 Elliot High School

Elliot High School is a church-owned school and it is situated in the centre of town. It was one of the best performing schools in Lesotho, and attracted learners from all 10 districts of Lesotho. Three teachers taught accounting at this school, and all of them had more than five years teaching experience in the subject of accounting. The lowest qualification of these teachers was a degree.

3.5 SELECTION OF PARTICIPANTS

Gays *et al.* (2009:5) define qualitative sampling as the process of selecting a small numbers of individuals for a study in such a way that individuals are good key informants who contribute to the researchers' understanding of a given phenomenon. De Oliveira (2005:15) explains that the sample should be smaller in number than the total population. In this study, the researcher selected people who contributed to understanding of the phenomenon under the study. In other words, she used purposive sampling, which is sometimes referred to a non-probability sampling. This sampling method was relevant for the study, since the researcher wanted to involve teachers who were involved in professional accounting curriculum leadership practices. Bertram *et al.* (2003) argues that purposive sampling is a useful method of selecting participants, in that it often coincides with convenience sampling, whereby the researcher chooses a sample that is easy to access.

The researcher purposively selected curriculum leaders in accounting, among whom teachers, head of departments and principals/deputy principals, with the expectation that they would provide information about experiences of implementing accounting in their classrooms. Teacher were going to be observed on teaching and learning at classroom level, head of departments and principals as curriculum leaders were going to give their views on what should be done to improve their leadership practices in accounting. Two accounting teachers, one commercial subjects head of department and one principal or

deputy principal from each of the five schools were chosen. The participants were teachers who had taught principles of accounts before this subject had been replaced by accounting. The participants selected also included teachers who had been trained by NCDC and teachers who had not been trained. Kumar (2005) argues that, even if a relatively small number of participants is selected, they can provide the researcher with a sufficiently high degree of probability and true reflection of sampling population.

Therefore, the researcher used her experience and knowledge to select the sample. She knew these teachers personally, because they were all members of Lesotho Commercial Subject Association (LECSTA), which had been formed by commercial subject teachers in Moleleke's Hoek district to help each other in implementing commercial subjects curricula in their schools. The association presents annual competitions for Form C (Grade 10) and Form E (Grade 12) students of business education and accounting. The results of the competitions are published by the association and every teacher has access to it.

3.6 DATA COLLECTION METHODS

Methods refer to the range of approaches that are used in education research to collect data, which is used for interpretation and analysis (Cohen *et al.*, 2007:4). These authors point out that the qualitative paradigm could use observational methods, semi-structured interviews, and lesson observation. For the purpose of this study, semi-structured interviews and observation were used as methods of data collection. These methods of data collection are influenced by the paradigm, which relies heavily on naturalistic methods (Cohen *et al.*, 2007:12); these methods ensured an adequate dialogue between the researcher and people with whom they interact, in order to collaboratively construct a meaningful reality. These methods were chosen because it was the researcher's duty to understand and interpret the experiences of the participants in the context they live in, or their world point of view. Mertens (1998:11) states that qualitative methods, such as interviews and observations, are predominant in this paradigm. He explains that they are applied in relation to, and include assumptions about the social construction of reality, namely that the research is conducted through interaction between researcher and participants.

According to Lesego (2005:17), a combination of a number of methods is valuable, because it improves the construct, internal and external validity of the study by providing a mutual confirmation of the research problem through triangulation. Triangulation is defined by Conco (2005) as using two or more methods of data collection in the study of some aspects of human behaviour. It is seen as a powerful way of demonstrating concurrent validity, particularly in qualitative research (Cohen *et al.*, 2007). Further discussion on each of the methods used in this study will be presented below.

PREPARING FOR THE EMPIRICAL STUDY

In preparation for the empirical study, the researcher delivered permission letters (Appendix A) to school principals, requesting the participation of specific individuals within specific structures. The researcher briefly explained the purpose of the research to the principals and assured them of the confidentiality and anonymity of the participants. The researcher also left the consent forms with the principals, so that the selected participants could read the contents before attaching their signatures. Prior to conducting the empirical study, the researcher explained the aim of the study to the participants. With the permission of all the groups of participants, an audio recorder was used during semi-structured interviews, and video was used during lesson observations, so that the data from responses of participants could be transcribed and reported verbatim. Semi-structured interviews lasted between 20 and 25 minutes each, and lesson observations lasted between 15 and 20 minutes, depending on the number of questions and the extent of the participants' responses.

3.6.1 Interviews

Interpretivists hold that the interviewer and the interviewee influence each other. The researcher found interviews suitable for this study (Cohen *et al.*, 2007; Gays *et al.*, 2009). Mertens (1998) points out that interviews are applied in relation to assumptions about the social construction of reality. The researcher sees interviews as the basic mode of inquiry and a suitable data collection method for relating to own narrative experiences

(experienced by teachers). Data was collected by means of interviews, supplemented by handwritten notes. Interviews are commonly used tools to collect information from people, and it is defined by Kumar (2005:18) as person-to-person interaction between two or more individuals with a specific purpose in mind.

The researcher chose to use interviews as a tool for collecting data because interviews work well with the qualitative paradigm and are used for studying complex and sensitive topics; the interviewer has the opportunity to prepare a respondent well before asking sensitive questions (Wellington, 2004:20). The researcher's first task is to establish a rapport (good relationships) with the participants, which would be the result of a positive and pleasant approach.

In this study, data was collected by means of semi-structured interviews, which took approximately twenty minutes for each participant. During the interviews, the researcher obtained permission to write down notes during the interview sessions. These interviews were used to gather data from the principals or deputy principals and HODs.

To avoid confusion, bias and misunderstandings with the participants, the researcher arranged a session with the teachers before the interview phase started. As Wilkinson and Birmingham (2003:5) indicate, interviews have advantages, in that they give the researcher greater insight into the meaning and significance of what is happening. Kumar (2005:9) indicates that, with interviews, the researcher is able to collect in-depth information by probing for more and deeper information. Interviews seek qualitative knowledge expressed in everyday language, and do not aim to quantify. The researcher's presence enabled her to restate the questions to the interviewees if they did not understand, and to repeat a question in a form that the participants understood better.

Unlike questionnaires, interviews, if they are conducted well, provide in-depth data, because they provide both the participants and researcher time to request clarification. Cohen *et al.* (2007:24) explain that, when this happens in an interview, it increases the chance of obtaining valid information from the participants. As referred to above, interviews are an effective way of eliciting cooperation from participants as the researcher starts by establishing a rapport with them. In this type of research, the questions that shaped the interviews were open-ended; meaning that interviews were conducted in a

way that is similar to a friendly conversation, with no predetermined order or specified wording for the questions.

The researcher used open-ended questions because they solicit more information than closed-ended questions. They are also useful because they provide the participants with opportunities to express themselves freely, and they eliminate the possibility of interviewer bias (Cohen *et al.*, 2007). Probing questions were used in the interviews, so that the participants had the freedom of expressing themselves. Open-ended questions allow the researcher to pursue a line of questioning and to follow-up with additional questions when the participants do not understand the question asked. Supplementary questions that were used to explore general views or opinions on curriculum implementation and issues of importance which are not addressed by the participants.

Semi-structured interviews were used for the purpose of this study, to avoid channelling the participants to specific answers, and prompt questions were used to explore for more information and bring participants back on track. The researcher was flexible in asking questions, ordering content and structuring questions in the sequence she wished. According to Kumar (2005:50), semi-structured interviews aim at soliciting as much information as possible without confining respondents to particular themes or topics. This benefit assisted the researcher to minimise bias, because the researcher had to keep the study aims and questions in mind; doing so helped to shape the questions posed and direction in which the discussion was directed.

Semi-structured interviews require seeing and hearing and even touching and experiencing activities in their natural environments. It is by its nature more dependent on a researcher's subjective interpretation of information (Kumar, 2005:25). Therefore, it is important to clarify the number and type of questions to be asked and the way they are sequenced during the actual interviewing.. The researcher was attentive to the responses given by the participants, and that helped her to probe for new, emerging ideas from the participants in relation to the line of inquiry.

The interviews were conducted by the researcher in English, except for one teacher who chose to be interviewed in her mother tongue. To ensure validity, the researcher has returned to the interviewees with the data to verify whether the meaning expressed by the

translation was the one they provided. According to Kumar (2005), another benefit of semi-structured interviews is that participants are usually more willing to talk than to write.

3.6.1.1 *Disadvantages of interviews*

The quality of interaction is likely to affect the quality of information obtained. Sometimes participants may say or share whatever is in their minds; however, the researcher avoided that by guiding the interview and probing for only the information needed for the study (Kumar, 2005:27).

The interviewers may be biased in conducting interviews, and may interpret responses in a way that matches their expectations (Kumar, 2005:33). Obtaining the kind of data that is needed, which is done through interview questions, helped in the interpretation of such data. The researcher recorded and transcribed everything each participant said, so as to avoid distortion. Responses were then “cleaned up” to represent more formal language, the language of research, after my supervisor had obtained meaning from the responses.

Face-to-face interviews are the most expensive form of interviews, because the researcher has to arrange for the place to hold the interview and has to make arrangements to get there (Wilkinson & Birmingham, 2003:12). This proved to be costly, as the researcher had to travel to Lesotho to conduct the research. Even though the researcher did not remunerate participants, the process was still expensive. The researcher and the HODs at the schools arranged places to conduct interviews.

Interviews are time-consuming and costly to conduct, and require careful preparation before the actual interviewing. Transcribing recordings requires a great deal of time; this was done after every interview. Sometimes, the researcher could not conduct interviews as scheduled, because participants repeatedly postponed the interviews. This meant the researcher spent a lot of time travelling.

Because the interviews involved face-to-face interaction between the researcher and participants, the researcher’s voice or facial expressions could influence the participants to give response they thought might be acceptable to the interviewer (Phakisi, 2008:23).

To avoid this happening, the researcher probed for more opinions from interviewees, so that they did not assume the researcher was expecting the answer they were thinking of. The interviewer was relaxed and attentive to the participant.

As the researcher is the person asking the questions, they may exhibit bias by supporting responses that match their preconceived views. This implies that validity relies on the skills of the researcher in conducting an interview (Phakisi, 2008:40). The researcher applied the skills she had learned for interviewing. Knowing that recording could be intimidating, the researcher asked participants' permission before conducting the interviews, so that participants would be at ease.

3.6.2 Observations

One of the methods of data collection this study used was observations. "Observation is a method which involves the researcher in watching, recording and analysing events of interests" (Tight, Blaxter & Hughes, 2006:7). Observation is defined by Kumar (2005:10) as a systematic and selective way of watching and listening to an interaction or phenomenon as it takes place. De Oliveira (2005:17) considers it so be a handy tool for researchers, as it embraces a range of skills that have to be used simultaneously, including listening, participating, contributing, pursuing and questioning.

The purpose of the observation in this study was to make an empirical and factual judgment, rather than a value judgment, of the setting and juggling the observation with the participation element of learners, as not all learners would behave the same.

The researcher did not intend to capture everything that happened when the teachers taught, but wished to observe how teachers involved learners in the lesson, how the prepared lesson was delivered in the classroom, and what instructional strategies were used. In the observation of this study, the researcher observed the actions and behaviour of teachers as they occurred in the environment of the participants. Cohen *et al.* (2007:24) explain that observations help to study behaviour, not at face value, but, rather, in depth.

Observation was important for this study for examining the nature of implementation of the accounting curriculum in schools. The researcher observed teachers in their own classrooms, implementing the accounting subject and showing exactly how and what they did. Wilkinson and Birmingham (2003:20) contend that observation is a method characterised by prolonged periods of intense social interaction between the researcher and the participants. Observation can help a researcher to understand much more about what goes on in complex real-world situations.

Naicker (1998:13) clarifies that observation provides the researcher with first-hand information about what is actually done and that it was done, by recording impressions and happenings in the natural environment, so that a researcher describes and understands events as they were. To avoid distortion of what was being observed, the researcher did a number of observations per teacher, because teachers could present a front and modify their behaviour when they are aware that they are being observed. Therefore, it was useful for the researcher to do more than one observation per teacher. Wiersma and Jurs (2009:71) add that observation is a continuing process and, therefore, the researcher is not limited to one session.

According to Tight *et al.* (2006) a highly structured observation helps the researcher to know in advance what she or he is looking for, and observation categories should, thus, be worked out in advance. The researcher prepared a format of what she intended to observe, so that she was not tempted, as an accounting teacher herself, to observe irrelevant parts of the lessons. Mncube (2005:53) argues that observation does not rely on what people say they do, or what they think they do, but draws direct evidence to witness the events that are actually happening during observation. The points prepared for observation were the suitability of classroom for teaching and learning; presentation of the lesson itself by the teacher; assessment of students' understanding; students' participation and reinforcement by the teacher; teachers' resources, as well as the students' resources.

There are two common types of observation, namely, participatory and non-participatory observation. The researcher chose to use non-participatory observation, which is observation in which a researcher is not an active observer and participant, because she

does not assume the role of the teacher (Gays *et al.*, 2009:23). Kumar (2005:303) outlines that, in non-participatory observation, the researcher does not get involved in the activities of the group, but remains a passive observer, watching and listening to its activities and drawing conclusions from it. Therefore, the researcher remained a passive participant and did not participate in class.

Henning *et al.* (2004:86) agrees that this type of data collection method conveys a sense of the real-life actions as they are performed in a real situation and time. The researcher watched, followed and recorded the activities as they were performed, and did a number of observations before reaching conclusions.

The recordings made by the researcher while conducting the observations are called field notes. Gays *et al.* (2009:90) define fields notes “as method which describes as accurate and as comprehensive as possible all situations and events as they are occurring and they have to describe when, where, and under what conditions the observation was made”. Observation is used to explore issues that will reveal more about data researchers acquired through interviews and documents (Henning *et al.*, 2004:75). Gays *et al.* (2009:102) state that data from observation should be as clear and detailed as possible, so that it provides a description and understanding of the research setting and participants, which will help the researcher when analysing the data.

3.6.2.1 Disadvantages of observation

Mncube (2005:40) highlights some disadvantages of observation: It is very demanding type of data collection method, as it needs personal commitment and personal resources from the researcher. Observations are also disadvantageous in that, sometimes, teachers can be creative and prepare impressive lesson plans on the days of observation. This might not reflect the true picture of what the researcher wants to observe in a lesson. The researcher overcame this possibility by having doing than one observation for each teacher. As outlined by Kumar (2005:100), non-participatory observation is disadvantageous because people change their behaviours to impress the observer when they become aware that they are being observed, which may lead to distortion of data

being collected. This means that what has been observed might not represent their normal behaviour and this would make it more difficult for the researcher to obtain reliable information about the participants' opinions, attitudes and emotions (Gays *et al.*, 2009:366).

3.7 CHAPTER SUMMARY

This chapter discussed the research design and methodologies used for the study. The research paradigm, the interpretivist paradigm, was also discussed in this chapter. In addition, the field of study and the data collection methods, which are semi-structured interviews and lesson observation, were described. The next chapter, Chapter 4, will focus on data presentation, analysis and interpretation.

CHAPTER 4:

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 INTRODUCTION

The aim of the study was to design strategies for improving professional curriculum leadership in accounting classes in Lesotho. In this chapter, biographical information of participants will be discussed, followed by the preparation of the empirical study. Data presentation, analysis and interpretation, in collaboration with the literature reviewed, will be conducted. Data analysis is described by Marlow (2005:125) as a way of giving meaning to collected data. Ader (2008:15) defines data analysis as a process of inspecting, cleaning, transforming and supporting decision-making. Data analysis is also described as the process concerned with reducing the amount of collected data in order to provide a meaningful statement of information (Hardy & Bryman, 2004:4). The empirical data generated through the course of the study sought to answer the following research questions:

- What is the nature and scope of professional curriculum leadership in accounting classes in Lesotho?
- How do accounting curriculum leaders perceive the practice of accounting curriculum leadership in Lesotho's secondary schools?
- What strategies could be proposed as remedy to improve professional curriculum leadership in accounting classes in Lesotho?

In order for analysis to be meaningful, data has to be presented. In attempting to answer the above questions, data was collected using semi-structured interviews and lesson observations. As indicated in Chapter 3, the researcher had decided to employ a qualitative research approach to collect data through semi-structured interviews and lesson observations.

4.2 BIOGRAPHICAL INFORMATION OF PARTICIPANTS

As indicated in Chapter 3, data to be analysed was collected from five schools in Mphahle's Hoek town, Lesotho. Participants included three curriculum leaders at each school, namely the principal or deputy principal, accounting teacher and a HOD in commercial subjects – a total of 15 participants. In qualitative inquiry, it is not common to use sampling in order to generalise, rather to explore or describe the diversity in a situation, phenomenon or issue. In this study, the researcher used purposive sampling to select information-rich participants (Neuman, 2007:222; Maree, 2007:178). Table 4.1 below shows biographical information of participants.

Table 4.1: Biographical information

School name	Code of principal or deputy principal	Code of HOD	Code of teacher	Qualifications held	Working experience
S1	PP1/DP1	HOD1	TS1	PP1:B.Ed Hons HOD1, TS1: B.Ed	More than 12 years, three of them
S2	PP2/DP2	HOD2	TS2	PP1,HOD1. TS1: B.Ed	More than 8 years, three of them
S3	PP3/DP3	HOD3	TS3	PP3, HOD3:B.Ed Hons TS3: B.Ed	More than 20 years, three of them
S4	PP4/DP4	HOD4	TS4	DP4,HOD4, TS4: B.Ed	More than 10 years, three of them
S5	PP5/DP5	HOD5	TS5	DP5: B.Ed Hons HOD5, TS5: B.Ed	More than 15 years ,three of them

4.3 DATA ANALYSIS

Questions were formulated to acquire information on accounting curriculum leaders' personal information regarding their gender; management experience; position and qualifications.

Themes emerged from the interviews, and data was coded and sorted to identify similarities and variations in the responses that interviewed participants had conveyed concerning strategies to improve professional curriculum leadership in accounting classes in Lesotho. The data was transcribed. The transcribed data was analysed by coding common ideas emanating from the interviews conducted with various participants (principals, accounting teachers, and HODs) which were then grouped into themes. Where applicable, literature was employed to contextualise the findings from transcriptions of the interviews.

The following section will present and discuss the findings of the study, which are arranged into themes; the findings will be supported by literature. Three key themes emerged from the data, which correspond with the three research sub-questions for this study. The themes are as follows:

- i. Participants' knowledge and understanding of the nature and scope of professional curriculum leadership in accounting classes in Lesotho (linked to sub-research question 1);
- ii. Participants' views on and perceptions of the practice of curriculum leadership in accounting (linked to sub-research question 2); and
- iii. Proposed strategies as a remedy to improve professional curriculum leadership in accounting classes in Lesotho (linked to sub-research question 3).

The qualitative findings will be discussed according to these key themes. In each case, excerpts from interviews will be presented in italics. The third key theme, which is proposing strategies as a remedy to improve professional curriculum leadership in accounting classes in Lesotho, will be dealt with in Chapter 5.

4.3.1 Participants' knowledge and understanding of the nature and scope of professional curriculum leadership in accounting classes

In addressing the nature and scope of professional curriculum leadership in accounting classes, a lower-order theme emerged. It entails the main components or factors necessary for professional curriculum leadership in accounting, as well as challenges, threats and risks facing improving professional curriculum leadership in accounting. This lower-order theme emanated from the literature review.

4.3.1.1 Main components or factors necessary for professional curriculum leadership in accounting

In this section, I will discuss the main components or factors necessary for professional curriculum leadership in accounting that were identified by the accounting curriculum leaders. These components are shared vision of knowledge of curriculum and learning programme, proper lesson planning and presentation, adequate use of learning assessment and recording, dedicated team, and availability of teaching and learning resources.

4.3.1.1.1 Shared vision of knowledge of curriculum and learning programme

In order for education decentralisation to work, enough support and monitoring are required at the school level to achieve quality education. As quality education accompanies societal transformation, capacity building and support are expected to be provided (Samuels, Taylor, Shepherd, Van der Berg, Jacob & Deliwe, 2015:2). The literature reveals that the primary role of the MoET remains important: the Ministry is the buffer between the district office and the school. This implies that the MoET should make sure that there is adequate support for schools.

During the interviews, HOD2 and PP5 said the following, which was echoed by other participants:

HOD2: What we seek is enabling accounting in Grade 11 which is emancipatory in nature and involves everyone.

PP5: Accounting that benefits the community at large as an instrument of a democratic function.

When considered in the context of the study, enabling accounting seems to be more about the ability of accounting education to mobilise in order to build community awareness and take more seriously concerns about fostering personal development and growth. In expressing concern, the character of accounting reflects an enriched set of values for the benefit of society (Gallhofer & Haslam, 1997:83). Therefore, it seems like the vision is “an enabling accounting in Grade 11”.

The vision provides clear guidance for the way accounting should be when the desired outcome has been achieved. Furthermore, it shows an aspiration to bring change in the accounting classroom through community awareness, personal development and growth. In addition, the vision indicates that the team is aware of their actual reality and has a clear picture of where they want to be. Their desired goal of enabling accounting seems to suggest that accounting is not yet enabling, and this provides evidence of their consciousness.

Furthermore, accounting curriculum leaders agreed that the change they wish to achieve in the accounting classroom is centred around a learner, therefore, PP1 suggested that,

...the key to influence the teaching of accounting should come from approaches that favours learners.

PP1 seems to emphasise using teaching approaches that are learner-centred to achieve the shared vision. Participants seemed to recognise that they possess different experiences and may form powerful knowledge to influence change through commitment to the use of more learner-centred approaches. Learner-centred methods require approaches to teaching that promote self-regulated learning, collaboration and cooperative learning, and are underpinned by problem-based learning strategies. Thus, the methods require a higher level of creativity and “out of the box” thinking, where each member offers an alternative perspective to the problem and potential solution to the task.

It is, therefore, evident that accounting curriculum leaders are clear on what they want to achieve with the teaching and learning of accounting.

PP3 emphasised the matter of mutual respect and commitment by saying,

When we respect each other and we are committed we can achieve more in accounting.

4.3.1.1.2 Proper lesson planning and presentation

Through approaches to teaching that enhance deep learning, learners are intrinsically motivated to not only discover answers relating to the problem, but the reasoning behind these answers (Sharma, 2010:127; Wood, 1988:2250). According to Johnston (2000:4), particular attention should be given to assessment instruments, because, in order to adequately influence deeper learning, such instruments should be developed in a way that requires a greater degree of analysis and synthesis. This view is supported by NQF level 4 descriptors, which require that deep learning provides learners with the ability to motivate for change using relevant evidence (SAQA, 2012:7).

In a lesson observed at one of the schools, S1, the topic was treatment of accounting ratios, and the lesson was presented by TS1, an accounting subject specialist. The teacher had prepared a prior knowledge activity to introduce the lesson. Learners were supposed to use their prior knowledge of accounting in the activity, which referred to accounting concepts (assets, liabilities, owners' equity, income and expenses), classification of accounts and basic knowledge, namely, that profit is sales less cost of sales.

Lesson presentation: Learners were divided into groups of three required to work on the activity for 10 minutes. Learners' answers included amongst others, Sales- cost of sales=gross profit.

These typical answers originated from their prior knowledge, and TS1 made them aware that, unless we know how the business worked previously, it would be difficult to say whether, in the current year, the business has managed to control its expenses or increase its profit. She also told them that the act of comparing the current year's

performance with the previous year, one in accounting year is called a ratio, therefore, the activity used a ratio, and in other instances, percentages are used to compare the results of different years. She asked learners to read on her chalkboard where she had written the topic: *Analysis and interpretation of financial statements*.

She then posted a poster with the accounting cycle below the topic, and asked a learner to indicate on the poster which stage the topic was. Learners managed to point out the right stage, because they already knew that accounting cycle from the previous lesson.

Then, she explained to learners that, at this stage in the business, the business tries to make sense of the results of the financial statements by using a standardised procedure that used formulas that are standard for all businesses across the globe. She then introduced the formulae and explained how interpretations are done.

From the lesson presentation, we see how TS1 build from the previous knowledge the learners possessed, and gradually introduced the formulae and explained to them why these formulae are universal. Her approach allowed learners to make learning a participative process, because they started by being were divided into groups to generate answers based on the evidence they possessed from the previous lessons. Furthermore, TS1 divided the class into ten groups, allocating a colour to each, calling them the red, yellow, orange and blue teams. She then gave each group a bowl filled with formulae. Instruction: Each team is expected to fill the space with the required formula using their own colour. The team who fills the most spaces wins. I am giving you five minutes. She then distributed posters accordingly, one per group.

As learners were fully engaged and motivated to win, they discussed amongst themselves, argued which one was right and why, and eventually the winner was announced.

In this activity learners seemed to exhibit an inner drive to engage with an activity for its own sake, because it is interesting and satisfying in itself. They seemed to have control and a sense of accomplishment to master and win it. Therefore, they seemed intrinsically motivated and willing to learn more.

Furthermore, towards the end of the lesson, TS1 gave them a homework activity:

- 1) *Provide two possible reasons for the change in the ratios calculated in 2018, considering the economic climate.*
- 2) *The total assets of the business amount to M385 000 and total liabilities to M120 000. The net profit for the year was M75 000. There were no drawings. Calculate the return on average owner's equity. Make a sound judgement by comparing it to the interest rate.*

The homework does not only required learners to calculate results, it encouraged them to bring various pieces together and look beyond numbers, to the meaning, by considering other factors such as economic climate and interest rate. Using this assessment instrument equips learners with critical thinking, communication, collecting, analysing, interpreting and organising skills, thus, contributing to an approach to learning that is deeper. The timing of the activity was perfect, as learners had been exposed to most of the basic knowledge needed for analysis and interpretation. Furthermore, the lesson itself was centred on them, so the task they were given was a step up from what they had done in the classroom. Hence, it was appropriate for homework – they could go to the library, ask someone in the community, or search financial indicators, such as interest rate, inflation rate, etc. online.

4.3.1.1.3 Adequate use of learning assessment and recording

In relation to implementing accounting principles, I observed the accounting curriculum leader from S4, TS4, facilitating a lesson in which the crucial part was marking the homework that had been given to learners. These are some of the questions that were asked:

Post to the General Ledger accounts or use the T-Form to show the basic understanding of the double entry principle

May 4 Donate stock to the amount of M 600 to a local crèche

8. The broken windows of the building were replaced at a cost of M2 400

TS4 did not write the answers from his memo, instead, he asked learners to assist him in doing the remedial.

TS4: Dimpho, tell us how of recording the transaction that took place on the fourth.

Dimpho: Debit donations account 600, then credit trading stock account 600.

TS4: Can you tell us how you got your answer, through accounting effect?

Dimpho's answer on the T-form is correct, and she was given full marks for it, hence, she seemed confident to share her knowledge. However, the follow-up question by the teacher, which asked her to share how she reached this answer, reveals that Dimpho did not understand the question. Simply because the effect on the accounting equation tells us that donation is a liability, and when the owner donates the stock, the debt increases, is not true. Donation, like drawings, has a negative relationship with the owners' equity. Therefore, a donation is a deduction that affects the owners' equity directly. When writing remedial is done in collaboration with learners, it assists learners, like Dimpho, to clear up the misconceptions – in this case, that a donation is a liability.

The above transaction shows that when stock is donated, assets decrease and the owners' equity is affected negatively – it decreases the net worth of the owner. Therefore, from the above, it is evident that feedback should not be about incorrect answers, but about the logic behind the answers, and about clearing up misconceptions and improving learning. Furthermore, the importance of feedback was evident. When feedback was given on the test that had been written, marks were recorded by the teacher and the tests returned to the learners.

From the above evidence, it seems that the principle of accessing, processing and managing information is in line with the study's vision of enabling accounting by creating the opportunity to develop the learners' ability to apply and carry out actions by interpreting information from the text and operational symbols or representations. Therefore, in this study, this ability seems to have been accessed through the development of problem-based learning, which was achieved mainly by using a more learner-centred approach, which promoted self-regulated learning that involved all stakeholders going out of their way to encourage collaborative and cooperative

approaches. The focus of such approaches is to create opportunities to develop skills and practices for lifelong learning.

4.3.1.1.4 Dedicated team

Various perspectives derived from the team provide learners with the ability to identify, evaluate and apply solutions based on relevant evidence and procedures (SAQA, 2012:8). It also creates an environment conducive to active, involved, exploratory learning through increased involvement of the community (Wicks & Reason, 2009:243).

After several meetings with various accounting curriculum leaders at different schools in Mohale's Hoek district, a team was formed at each school. Teams were dedicated to implementing the above requirement of a dedicated team for teaching and learning accounting. Their dedication became evident when the Grade 11 teachers worked as a team, collaborated with learners and, eventually, with other stakeholders in the teaching of financial statements. Grade 11 teachers met for collaborative planning prior to the introduction of the new topic. These teachers were concerned that there was a difference in performance between Grade 11 classes in different schools. The highlights of their meeting are given below.

TS5: I suggest we try to use the understanding by Design Egg Model in prioritising the content to be covered in this new topic. It has always worked [in] my class.

The model suggested by TS5 allows a teacher to prioritise the topics, by indicating what needs concentrated focus, and what can be addressed briefly. As applied in the context of the topic above, TS5 was willing to share her approach to the teaching of this topic, which could be complex if it is not planned well. It makes sense that final/control accounts and the accounting cycle, which have been dealt with previously, require a brief address. The introduction of users of financial results and GAAP principles are applicable to the financial statements, since they make it easier to compare one business to a similar business. The circle is a main focus of the unit, and introduces the format, and how to write the balance sheet and balance and its notes. TS5's approach seems to be a good approach, as it is not possible to fit everything into a one short teaching session.

Furthermore, TS1 believed that the focus could be divided further into adjustable pieces, to enable learners to gain a better understanding of the content knowledge

TS1: Let us further unpack the main focus.

TS1 has considered the priorities with a specific eye to what can be achieved through the process. TS1's focus seemed to be centred on the learners. Therefore, he suggested specific questions and a detailed plan, coupled with a model by TS5 that indicates priorities.

From the above, it seems that the teachers worked collaboratively and use the different approaches to the benefit of accounting learners. These teachers seemed to have vast knowledge of teaching, and they were sharing it. The supposition is that, if these two teachers work collaboratively, the performance of their individual classes will improve as a result of the teachers sharing their strengths and challenges in the teaching of accounting. By working as a team, they provided space for the development of the learners' ability to identify, evaluate and apply solutions based on different scenarios. Through application of their expertise and ideas, they used teaching and knowing as the bedrock for integration, application and discovery – not to develop knowledge for knowledge's sake, but to enable learners to use knowledge effectively in a rapidly changing society (Nagda *et al.*, 2003:185; SAQA, 2012:8).

4.3.1.1.5 Availability of teaching and learning resources

Teaching and learning requires enough teaching and learning resources, including age-appropriate outdoor equipment, furnishings, well-structured facilities, and good infrastructure. Gogoi (2015:20269) asserts that learners need teaching and learning resources that are appropriate, so that learners can learn manually and verbally, and also learn lessons of life from both people and objects.

The availability of teaching and learning resources in accounting is consistent with the role of the teacher in terms of research (Kaidonis, 2004:668). James (2008:652) found that, when media and tools are used in accounting as educational resources, they offer a powerful opportunity to bridge theory and practice. These resources stimulate learners'

interest, since they can relate to various media and tools, for the simple reason that it forms part of their pre-existing knowledge; this was observed by the study of Ouyang and Stanley (2014:166). The availability of teaching and learning resources in accounting means a teacher can accommodate learners who learn in different ways. Some learners may be more visually oriented, while others require text or sound presentations (Bonk & Smith, 1998:268). A learner-centred environment allows the teacher to supplement the textbook with other resources and engaging activities, by using other tools. The environments supported by the problem-based learning theory, which states that, in a learner-centred environment where media and tools are used, learners learn about the subject through the experiences of solving open-ended problems (Savery, 2015:7). Using tools involves learners in problem-solving activities, higher-level thinking questions and engaging activities (ELRC, 2003: H-48; García & Sylvan, 2011:396).

Contrary to the ELRC policy and good practice, in the classroom of TS1, the lesson presentation did not accommodate the practice of using teaching and learning tools, as observed by the coordinating team. TS1 was teaching informally, which is also referred to as indigenous bookkeeping, the topics of ethics and internal control. During his presentation of the topic ethics in accounting, he specifically demonstrated the purpose of a code of ethics in financial professions – in particular, primary institutional adherence to morally and ethically accepted practices, in particular cartels and collusion in businesses. As he taught, he used examples to explain cartel and price-fixing in business.

TS1: Let us turn to page 56 of our textbook and read the case study there to give us more of an understanding on collusion. The case study in the textbook is for a 1999 USA case where a cartel prize fixed the animal feed addictive lysine.

The example from the prescribed textbook shows that the teacher failed to do research. The textbook case study used by TS1 is more than two decades old, as it dates back to 1999. There are more recent cases that can be used, with more recent information and developments in the business world. The content of the case study is approved, but the context may seem irrelevant to the learners in this particular class. The currency itself, “\$105 million”, will require effort from learners to make sense of, as they will have to

convert it to Maloti to understand the value of the fine. This may leave a grey area in learners' understanding of the impact of the fine.

The teacher could have undertaken research on cartel and price fixing in his particular country and gradually moved on to other countries, later. However, failure to do research meant he used outdated information. TS1's research could have included media such as newspaper articles, YouTube videos, search engines, such as Google, and business magazines (DBE, 2011:9; James, 2008:652). Recent examples of local cases are the construction cartel that was fined R1.46 bn in 2014 in relation to the construction of a stadium in 2010, and South African banks facing fines in May 2015 (Lloyd, 2015).

It seems as if TS1 failed in his teaching role as a researcher. Moreover, he failed to bridge the gap between theory and practice. Because, had he referred to names like WBHO in his lesson, his lesson would have made more sense to the learners, as the learners know of the 2010 Soccer World Cup events, and they see evidence of the companies involved in their everyday lives. Also, knowing the value of the currency involved immediately informs the learners on how harsh the penalty is. Therefore, TS1's lack of research caused his lesson to remain abstract, and failed to bridge the gap between theory and practice through using media and other tools.

4.3.1.2 Challenges, threats and risks of improving professional curriculum leadership in accounting

This section will demonstrate and justify the need to develop a teaching strategy by discussing the challenges, threats and risks of improving professional curriculum leadership in accounting. These challenges prevent the main components or factors necessary for professional curriculum leadership in accounting (Section 4.4.1.1) from being practiced by curriculum leaders. The challenges, threats and risks that will be discussed below are required for knowledge of curriculum and learning programmes, the need for proper lesson planning and presentation, and limited use of learning assessment and recording.

4.3.1.3 Necessity for knowledge of curriculum and learning programmes

It is important that accounting curriculum leaders, such as panel chairpersons, principals, HODs and teachers collaborate to plan lessons/functions/events and share their expertise in designing a wide range of meaningful and authentic learning and teaching activities, and use the school and the community context as a business setting. This will motivate and encourage students to study and apply their knowledge and skills to solve problems and try out new ideas.

There was evidence of partial knowledge on decisions relating to the content that must be taught, the order in which it had to be taught, and through which activities (Papaioannou & Charalambou, 2011:359). Most subjects were characterised by a lack of central planning. The accounting curriculum in Lesotho is designed in a spiral manner. A spiral curriculum helps teachers to avoid exhausting the exercises provided at one level, and helps them to create their own exercises for more practise and to anchor the learners' understanding. Nketekete and Motebang (2004:124) explain that teachers should not encourage cramming of concepts, but should promote practical application of such concepts by students. A spiral curriculum is defined by Nketekete and Motebang (2004:117) as the movement, in a circular pattern, from topic to topic within a field. The new curriculum has topics that are all covered in the two levels of high school (Grades 11 and 12). The organisation of this new curriculum is intended to give students a holistic view of the nature of business; in other words, it aims at equipping students with knowledge, attitudes and skills necessary for survival, either as employed by others or self-employed (MoET, 2002:1). The new accounting curriculum demands more of both teachers and students. Students are to take part in their own education, in that they are required to participate in class discussions – this implies that accounting is learner-centred. More work should be done by students, including recording, selling, buying and keeping records. However, teachers are not yet willing to act on these demands, as indicated by TS3:

Just because it is designed in a spiral manner, it has that part which is important even if it is troublesome, tiresome and causes problems in schools in that students are engaged in all activities of buying and selling. I think it is the most important part of this curriculum

where students are experiencing handling of money, they record, they do all that the businessman is doing in the business (S3).

That is why I am saying at the end of every level a student can open up a business and then survive.

The view that learning accounting can be effective if learners do practical exercises was supported by other participants.

TS2: I think practicals, doing exercises.

TS1: Learning accounting can be effective when learners are engaged in class activities and do the practical work every time.

TS4: Oh, not, oh, not easy, because sometimes you find that you encounter problems and you find that you are the only one, so you had to go to other schools to ask sir or madam from a different school "how do you treat this". So it wasn't easy really. Later on I joined this association of teachers LECSTA [Lesotho Commercial Subjects Teacher Association] and that's where people realised actually that we have to meet because we had some workshops which we attended to equip ourselves.

Literature confirms that empowering teachers enables them to initiate changes in their lessons and teaching plans. Teachers should have opportunity to consult with colleagues to get a picture of how the curriculum can be implemented. According to Conco (2004:20), training helps teachers to plan and develop their own work thoroughly. The lessons were well prepared and presented by all teachers observed.

In conclusion, from the findings, the study contributes to an approach of teaching the topics that may seem abstract in an accounting class. The topic of incomplete records, for instance, should be preceded by a prior knowledge activity that refreshes terminology and concepts, such as working capital, capital owned, capital employed, financial professions, and morally and ethically accepted practices. At an early stage of the lesson, these concepts should be applied to a practical view by explaining their impact, to arouse learners' interest and deepen their understanding. This can be done through use of various media and tools. Once learners have developed an interest in a topic, it seems to be easier to explain or use their own words for the concepts, and not necessarily be compelled to stick to a single view given by the textbook, and to choose the activities that

do not cover only the content, but are related to their ordinary feelings and experiences. Teachers should use the maxims of teaching, build from the known to unknown, and blend what the learners already know with the new knowledge (from Lesotho and beyond the borders), to make content clearer and more definite, in an effort to make it less abstract. Using probing open-ended questions encourages analysis and synthesis.

4.3.1.4 Need for proper lesson planning and presentation

In virtually every teacher-preparation programme, considerable time is spent teaching novices how to write detailed lesson plans; however, when they begin this process for themselves, their responses are quite diverse. For some, the encounter holds creative possibilities; for others, it is a brick wall of bewilderment and anxiety.

The curriculum leaders were asked whether they find the material used for implementing accounting easy for them and students to understand. As Fullan (2012:17) argues, complexity is another factor that creates problems for implementation, because teachers struggle to make sense of and understand the terms used in the curriculum. But this was not the case with this study's accounting teachers, because they believed the material would be easily interpreted by both for them and students, except that they experienced a scarcity of textbooks, to the extent that they suffered the consequences of lacking the required teaching resources. An HOD responded as follows:

HOD2: Yes, there isn't any complexity, it isn't complex, it was clear; There is no confusion because the syllabus content topics followed that track. As for students, they are depending on me they are given some notes because they don't have books and it not easy to get books because they are scarce and expensive in some bookshops you could not get books. It was in 2015 when the Ministry of Education introduced this thing of Book Rental Scheme, but before 2015 we had to buy books by ourselves and we had to organise it from different suppliers.

When asked what makes learning accounting effective, TS4 and TS5 mentioned the availability of teaching resources and materials.

TS4: Availability of materials, teaching methods and strategies clearly stated by NCDC, there is also a need for parental involvement and principal support for effective teaching and learning of accounting.

TS5: Teaching and learning resources should be made available to us as accounting leaders. We also need regular workshops on various teaching methods and strategies since accounting is a tricky subject to our learners.

These views were supported by TS3:

In order to make teaching and learning of accounting effective, workshops should be held for accounting leaders to teach them about changing their teaching methods and strategies to suit different topics.

A follow-up was done by a curriculum leader, who confirmed that the teaching and learning materials were written in a simple language that was accessible for both the teachers and students.

HOD3: No, there are no problems in them except that the prescribed books are shallow; also they do not have enough exercise for students. So we have to use them and supplement with other books and Google more information and exercises. You would find that we are still using Accountancy from Beginners or whatever book in accounting because students would fail if a teacher uses prescribed books alone. You would find that a topic has two exercises for students to practice and that is not enough for them.

From the above data, it seems that the principle of accessing, processing and managing information is in line with the study's vision of enabling accounting by creating an opportunity to develop the learners' ability to apply and carry out actions by interpreting information from the text and operational symbols or representations. Therefore, in this study, this ability seemed to have been accessed through the development of problem-based learning that was achieved mainly through applying a more learner-centred approach that promotes self-regulated learning and in which all stakeholders go out of their way to encourage collaborative and cooperative approaches. The intention of such approaches is to create opportunities to develop the skills and practices needed for lifelong learning.

4.3.1.5 Limited use of learning assessment and recording

Tshelane (2015:153) states that assessment tasks are given to learners for the purpose of assessing their learning, thinking and performance abilities. Assessment can be conducted, managed and recorded and decisions made on learners' progress with the aid of ICT. Furthermore, records have to be kept, even after learners have completed their schooling, for a period determined by the head of education (Clarke, 2013:240). The principal is, therefore, are expected to provide leadership to ensure the availability of technical skills and knowledge for the compilation, storage, retrieval and management of data for this task.

In the final examination at the end of the second level in the new accounting curriculum is based on both the theory and the practical parts of the curriculum. Contrary to principles of accounts (the old syllabus before it was changed in to accounting), account assessment has changed and is now very demanding of both students and teachers, in that it needs students to apply what they have learned. They need to have practised the buying and selling of goods, as well as recording using the books of accounts. As Taylor, Muller and Vinjevold (2003:25) explain, assessment completes the curriculum cycle because it evaluates the work of students. Doing so needs commitment from the side of the teachers, to ensure that students can meet problems in the process; teachers have to intervene to help them solve the problems they meet. In other words, learners should be able to use the managerial skills they have acquired to solve any problems they encounter. At this juncture, it seemed that students had completed the entire syllabus, because they failed to answer the assessment questions.

Teachers are supposed to be teaching learners the skills needed to start their own businesses. People are interested in the practical part of accounting, yet they are supposed to be teaching the whole syllabus as it is. Teachers tend to rush from theory to the practical part of accounting and concentrate more on the practical part (S1, HOD1).

Another accounting curriculum leader pointed out that,

TS2: Like I said, people are not interested in the theory part of accounting therefore they are not doing thoroughly. Mmm... I think teachers haven't changed their old methods of

teaching that is why they are still doing it like this. The other thing is we have new teachers now, who were taught by us [teachers who taught principles of accounts]. Those new teachers are just imitating their former teachers; they still have those attitudes of theory and practical. The manner in which this was started, it starts teaching learners skills to be able to start their own businesses but we still teach it the way we used to teach principles of accounts.

Leu (2004:17) argues that teaching and learning is at the heart of the educators and learners. He points out that performance is likely to improve if teachers do not encounter problems, such as shortages of teaching materials, and if both parties are motivated and committed and can fulfil certain requirements. If teachers are competent, they can prepare proper lessons and use motivating teaching methods in their classrooms.

TS1: We even decided to change the way the theory part should be examined.

HOD4: We even decided that the manner in which the theory part of the curriculum should change so that people from Examination Council or NCDC should go to individual schools and find out how different topics are taught in each school. But since there is no money to run all these, that is why we are not doing it as we intended. There are people who do not know how to go about this theory part.

A large part of theory is not taught by teachers, and even the practical part is not taught properly and this affects students' performance.

The students' different abilities caused them to do well or badly in the subject, and were also indicated as a problem caused by the new curriculum. Teachers indicated that performance in accounting is not as good as that of principles of accounts, because teachers dislike teaching theory. Because some teachers had not been trained, they lacked the new skills needed to implement the new curriculum. As a result, they were still using their old teaching practices. Accounting is useful to students in that those who struggle to perform well in the theory part of the curriculum can perform well in the practical part. In the same manner, there are students who dislike the practical because they are not familiar with numbers.

TS5: In principles of accounts students passed well, mmm... with accounting they are not doing well, they are not doing well and think they are not doing well because in the past

practical part was out of 150 marks and theory out of 50 and students still passed without attempting to answer theory part.

The purpose of the new curriculum is to equip students with both theory and practical knowledge, though this is not happening in classrooms. Not all students are equally equipped to perform well in both theory and practical.. The principal of school 2 explained it as follows.

PP2: It has both disadvantages and advantages in that it boosts students who like theory than practical because they perform well in that part. It also boosts those with problems in practical as well because they gain some marks in theory.

The new curriculum is meant to equip students for a real world, where they will have to practice doing business with the project they establish at school. As outlined by Nketekete and Motebang (2004:122), accounting is aimed at promoting entrepreneurial skills, and projects should be central to its learning, to provide students with the opportunity to gain hands-on experience on the nature of business. The teaching of the subject is supposed to be action-oriented and learner-centred. The practical part is intended to be integrated within the teaching of accounting, not to be a stand-alone or an add-on activity. Central to practicals is for students to “see the application of what they learn in school in real life” (MoET, 2002:3).

The overall performance of students is not good, because most of them dislike theory and do not perform well on it at Grade 11 level. This causes the teacher to drill the students in answering the examination questions, because some content is not taught, because of fear and uncertainty.

PP5: But with accounting the performance is not good even if it seem to be shorter in that it is spiral curriculum as I said earlier you teach some topics in all those levels but at different weight.

Another teacher confirmed that performance in accounting is not as good as in the old curriculum of principles of accounts.

Taylor *et al.* (2003:17) mention that factors that are associated with learners' performance are management, leadership factors at school and classroom instructional factors. They

argue that these factors offer more or fewer opportunities for teachers to make more or less effective use of available resources, which can inhibit or facilitate students' learning. This was not the case with the schools that participated in this study. The only factor that was found or associated with the students' performance was the teachers' interest in the new curriculum; they seemed to like the new curriculum and enjoyed teaching it.

In the lessons that I observed, there was no code-switching in the classes at any of schools, and all teachers used the formal language. The teachers were well prepared to deliver the curriculum the way they had prepared it in their lesson plans. At some schools, especially those that did not use tests for assessment, students' exercise books were marked and showed no scoring, but it was not a problem to assess the students' performance.

4.3.2 Participants' views and perceptions on the practice of curriculum leadership in accounting

Questions 1 to 9 and questions 1 to 7 were formulated to acquire responses from principals/deputy principals and HODs respectively on their views on and perceptions of the practice of professional curriculum leadership in accounting. The intention of this section is to respond to the second sub-question of the study, which is, *How do accounting curriculum leaders perceive the practice of professional curriculum leadership in Lesotho's secondary schools?* This will be investigated by focusing on the three curriculum leadership practices, with the aim of improving teaching and learning of accounting in schools. The participants aligned their leadership practices with conditions found necessary for the successful implementation of such practices. The conditions are conditions or an environment conducive to a shared vision and knowledge of curriculum and learning programme, conditions or an environment conducive to proper lesson planning and presentation, and conditions or an environment conducive to adequate use of learning assessment and recording.

4.3.2.1 Conditions or an environment conducive to a shared vision and knowledge of curriculum and learning programme

Clearly formulated policy and clear guidelines on how to implement the policy can be seen as conducive conditions for enhancing professional curriculum leadership and teachers' teaching and learning practices. This means that accounting curriculum leaders should contribute to strategic planning of the accounting curriculum. Such involvement will motivate curriculum leaders, including teachers, to participate in school activities, and will prevent them feeling marginalised or disrespected.

During the interview sessions, the research participants expressed concerns about strategic planning and policy formulation. They were asked whether there are any opportunities in their school systems for curriculum leaders to contribute to policy formulation and implementation, and whether such policies support or hinder leadership practices of accounting. The following extracts indicate that strategic planning is not a reality at the schools:

HOD5: Ooh, no opportunities because the NCDC is not doing its roles and responsibilities of being curriculum designers. The policies hinder leadership practices because nothing is offered for effective teaching and learning of accounting.

HOD2: None exists, as curriculum setters are not even teachers and this therefore has a negative or even no influence to improve teaching and learning of accounting. The current policy hinders leadership practices very much, school leaders are not given any resources to guide them by concerned parties, schools have to buy their own study materials and other schools do not afford this, hence high failure rate.

HOD4: There is no policy that actually that guide and facilitate school leaders in their teaching and instruction design. Every school leader approaches teaching and learning of accounting as she/he see it. Absence of the policy creates ununiformity amongst the school leaders and thus affect monitoring and evaluation on the individual approach.

When asked whether the MoET communicates regularly about department policies and regulations to improve accounting curriculum leadership; PP2, DP4, PP5 shook their heads and said this did not happen. The extracts above indicate that the schools and accounting curriculum leaders do not take part in policy formulation.

A dynamic school culture, one that is open and fair, can only be sustained through clear policy formulation supported by transparent leadership. The discussions confirm a common notion, that leadership plays a critical role in supporting teachers to improve accounting professional curriculum practices. The participants emphasised the importance of policy formulation for implementing accounting curriculum leadership successfully at schools.

In order to enhance professional curriculum leadership practices in accounting, curriculum leaders need to create conditions for sound human relations. This will motivate teachers of accounting –a view that is supported by Newhouse (2010:3), who argues that, “while most school principals tend to espouse support for the use of ICT to support teaching and learning for sustainable positive outcomes the vision needs to be operationalised”. Operationalisation requires professional human relations that respect and value people and treat them well. It can be concluded that the principal’s leadership role can contribute to the teacher’s professional practice, by creating conditions in which every human being is treated with respect, irrespective of age, gender, class and race. This can happen when everyone is acknowledged and appreciated.

Semi-structured interviews with accounting curriculum leaders indicate inappropriate human relations, which can be a serious threat to the sound human relations necessary for good performance in the accounting curriculum, because teaching is a joint effort. From participants’ views, it seems that participants are free to communicate their views, and this may suggest that the relationships among participants are cordial, while also acknowledging that current relations in the school are not at the most desirable level.

When asked about the existence of teamwork at their respective schools; PP1, HOD5 and PP4’s responses were as follows:

The Ministry of Education sometimes sent resource persons in various subjects to check on the implementation of teaching and learning, Accounting teachers have formed a cluster from different schools where they do scheming, setting common examinations and discuss problematic topics together – Education reforms that are taking place and those that will happen should involve all the relevant stakeholders so as to see them through. When employing officials to implement the policies, qualified and experienced

people should be hired, because their track record will help improve things in this discipline.

PP2 and PP3 had a different view.

Teamwork is very vital in supporting leadership practices in accounting in order to allow sharing of ideas and teaching the problematic topics in accounting. Again, frequent workshops are necessary to equip them with necessary skills required for enhancing teaching and learning of accounting.

If there is team-teaching and competence at schools, the two aspects help mould school leaders, so that they are better leaders at their workplaces.

Accounting curriculum leaders should be encouraged to form associations or communities of practice; because they seem to benefit teachers. Therefore, accounting teachers should attend all workshops that are presented, so that they can share and reflect on their experiences and improve their classroom practices. These associations should be fully registered with the MoET and be recognised as entities, which would help teachers' development. In these associations, teachers can plan the work for the year together. They can find solutions to problems they experience at the irrespective schools. Therefore, teachers should be encouraged to network with other teachers and form associations, so that they cross-pollinate and exchange ideas.

The presence of a team provides teachers with the opportunity to plan collaboratively through team teaching. Teachers seem to be using their different approaches collaboratively to minimise the abstract nature of accounting, through involvement of other stakeholders in the teaching and learning of accounting. Therefore, teachers are more aware of their resources and realise that working with other stakeholders may lead to the attainment of quality education for accounting.

In closure, the data that was collected indicates that collaborating with other stakeholders to teach accounting as a team leads to an ethos of trust and acceptance, and reduces the abstractness of the content for the learners. In addition, though the study found that there are other approaches that encourage team teaching or collaborative lesson

planning, that the contribution of this particular study is that all knowledge that is contributed by members is equally valuable.

4.3.2.1.1 Conditions or an environment conducive to proper lesson planning and presentation

The environment should allow learners to discover and reflect on realistic experiences. The teaching and learning session needs to happen in the learners' terrain, and should be full of play and enjoyment, which will encourage learners to take an active part (Moloi, 2014:301). This recommendation is in line with the way Du Toit (2013:19) views learning, that is, as constructive, accumulative and goal-directed. In addition, a deep approach allows learners to employ their abilities, such as critical thinking skills, since the approach is characterised by an inherent quest for meaning making (Boyce *et al.*, 2010:41).

In their response to a question on what can be improved by the MoET on professional curriculum leadership in accounting, participants gave the following views.

TS1, TS5, TS3: Principals and responsible committees should allocate enough lessons to cover the whole accounting content, teacher-learner ratio should be reasonable and teaching and learning resources should be available.

S1, T1, S3, HOD3: All stakeholders should be involved when making changes in accounting curriculum, including principals, accounting HODs and teachers. Prescribed accounting textbooks should be made locally so that learners are familiar with the Lesotho currency and local examples given for exercises.

From the above discussion it seems to be evident that every requirement regarding a deep approach mentioned above centres around the learners. It is, thus, suggested the conditions conducive to supporting such learning are learner-centred methods of and approaches to teaching.

4.3.2.1.2 Conditions or an environment conducive to adequate use of learning assessment and recording

An environment that is conducive to the use of teaching and learning resources should acknowledge the knowledge that the learners acquire from their home backgrounds as important for understanding the subject matter in a classroom. Therefore, it is important for the conditions in the accounting classroom to feature in the experiences and prior knowledge of the learners. This will result in the learner having an interest in learning and being an active participant in the learning process.

From the above discussion, it seems evident that the requirements necessary for promoting the effective use of teaching and learning resources require that the learners' lived lives (pre-existing knowledge) are considered in the accounting classroom.

PP2: Follow-ups should have been made to check the progress of implementation on the new accounting curriculum. If the NCDC is not able make follow-ups in each school, several workshops should be held for curriculum leaders to report back and provision of further assistance where necessary. As this new curriculum is explained to be learner-centred, professional accounting leaders could have been equipped with the skills and pedagogies to teach accounting.

HOD4 and PP1 had similar views.

HOD4: Teachers and other curriculum leaders should be given training that is focused on the requirements of a new curriculum and clearly stated and explained to teachers in regular workshops that the NCDC will hold with teachers.

PP1: The NCDC should also hold workshops regionally on monthly basis so that it gets feedback on how and what teachers experience in the teaching of the new curriculum. Training should be based on the willingness of accounting curriculum leaders to learn and on motivation so that they can convey it to others.

An environment in which learners are at the forefront of all feedback through dialogue or discussion is conducive to the provision of adequate feedback. When feedback is descriptive, and especially oral feedback, it leads to learners using social and collaborative skills that enable them to interact well and appropriately with others to acquire communication, decision and analytical skills (Sadler, 1989:209). Feedback also

provides teachers with insight into learners' current levels of understanding, so that they can adjust subsequent activities accordingly, to focus on problem areas (Murphy, 2006:676).

From the discussion in this section, it seems evident that dialogue and discussion with learners are at the forefront of conditions that are needed to support the provision of adequate feedback.

4.4 CHAPTER SUMMARY

This chapter focused on the analysis and interpretation of data that had been collected with the aim of designing strategies for improving professional curriculum leadership in accounting classes in Lesotho. Two key themes were discussed, which are participants' knowledge and understanding of the nature and scope of professional curriculum leadership in accounting classes in Lesotho (linked to sub-research question 1), and participants' views on and perceptions of the practice of curriculum leadership in accounting (linked to sub-research question 2). The third theme, which entails proposing strategies as a remedy to improve professional curriculum leadership in accounting classes in Lesotho, will be dealt with in Chapter 5.

CHAPTER 5:
STRATEGIES FOR IMPROVING PROFESSIONAL CURRICULUM
LEADERSHIP IN ACCOUNTING

5.1 INTRODUCTION

The process of formulating and designing strategies started at the initial stage of the research project, and was the main objective of this study. Learners' inadequate performance in the subject of accounting in Lesotho's schools generated interest among stakeholders in the schools and the community, as the poor performance impacts negatively on society. As a result, accounting curriculum leaders designed, through a cooperative and collaborative effort, strategies to improve the accounting curriculum. Despite the commitment of accounting curriculum leaders to work together, the process did not always proceed smoothly. The aim of the study was to design strategies for improving professional curriculum leadership in accounting classes in Lesotho, and this chapter will present the anticipated strategies. Elements of the strategies that had been designed include a shared vision of knowledge of curriculum and learning programmes, proper lesson planning and presentation, adequate use of learning assessment and recording, a dedicated team and, lastly, availability of teaching and learning resources.

5.2 SHARED VISION of KNOWLEDGE OF CURRICULUM AND LEARNING PROGRAMMES

If the NCDC is considering replacing the existing accounting curriculum, curriculum leaders at various schools should be the first partners to be consulted. They know best how students learn and behave, and which of the suggested teaching methods may be suitable for teaching accounting. If workshops could be conducted two or three months after introduction of the curriculum, accounting curriculum leaders could benefit, because they could report on their progress, and could be helped if they experience problems with implementation. Teachers and other curriculum leaders should be given training that is

focused on the requirements of the new curriculum, which should be clearly stated and explained to teachers in regular NCDC workshops for teachers. The presence of a shared vision supports the elements of commitment and collaboration, and a sense of belonging, since all members had been involved in the development of the vision. Therefore, a shared vision becomes the foundation of the dedicated team, since it guides and inspires accounting curriculum leaders.

5.3 PROPER LESSON PLANNING AND PRESENTATION

The study recommends using a learner-centred method, as it has suitable approaches for fostering deeper approaches to learning. In a classroom where a learner-centred approach to problems is employed, the teacher can use a prior knowledge activity as the foundation to introduce new concepts, procedures and classifications. Prior knowledge activities should be done through group work, so that the ideas learners have through their pre-existing knowledge can be shared and linked to new knowledge through peer discussion in their particular groups. Therefore, through their engagements, learners will develop an inner drive to engage deeper and learn more about the activity, for its own sake. Discussions will, furthermore, encourage learners to develop interest and a sense of control. Learners will, then, possess the will to learn more, which is intrinsic motivation that is derived from interactive learning that occurred when they were actively engaged in the task at hand. Follow-ups should be made to check the progress of implementation of the accounting curriculum. If the MoET is not able make follow-ups in each school, several workshops should be held for curriculum leaders to report back and provision of further assistance, where necessary. As this accounting curriculum is explained to be learner-centred, professional accounting leaders could have been equipped with the skills and pedagogies to teach accounting.

5.4 ADEQUATE USE OF LEARNING ASSESSMENT AND RECORDING

The study recommends that assessment should also be done be for the purpose of improving learning, and not for grading purposes only, because assessment improves

learning. In remedial work, a teacher involves learners in the process, and not only uses ready-made answers from the memorandum as a “truth serum”. Thus, remedial action should be done in collaboration with learners, and should involve teachers and learners discussing the reasoning behind specific answers. The discussion on how the learners end up choosing a specific answer will enable the teacher to identify gaps and misconceptions. Therefore, this process should not only be followed with learners who gave wrong answers, but with all learners, in an effort to clear up misconceptions; learners often choose the right answer without really knowing why the answer is correct. It is important that the teacher should initiate a discussion and ask follow-up questions when a learner gives an answer, irrespective of whether the answer is correct or not. By probing and asking the learner to share how he/she arrived at the answer, the teacher can identify gaps and clear up misconceptions. It is not only about giving correct answers, but about understanding the logic behind the answer.

In addition, identifying the gap and clearing up misconceptions should not be the teacher’s only concern; it is also essential to alter close identified gap in order to improve learning. These are among the reasons why feedback should be recorded and be descriptive, as it can provide learners with clear direction on how to close knowledge gaps.

Teachers should allow learners to be on the forefront of their learning, by giving them opportunities to acquire analytical and critical thinking skills, while guiding them in developing a sense of control that will lead them to having a greater sense of accountability. Therefore, a teacher should allow oral or peer feedback from learners. Learners tend to be more attentive when they are engaging with their peers, as learners do not, generally, take answers provided by their peers without considering or verifying it first. The process of verification can be done by providing alternative answers, or critiquing the feedback, if, in their view, it lacks facts. Learners can also refer to the available resources to back their argument. Thus, this process provides learners with the ability to identify, analyse and gather evidence to defend or justify their arguments, and develop analytical and critical thinking skills. If teachers intervene when necessary, the process could provide learners with clear information on how to address their knowledge gaps, thus, meeting a requirement of descriptive feedback. Teachers, who provide the

opportunity for learners to be at the forefront of their learning, display the ability to share their power with their learners in order to empower them. Doing so minimises power differences between the teacher and learners, thereby building up learners' confidence and giving them a sense of control and greater sense of accountability regarding their learning.

5.5 DEDICATED TEAM

The study recommends that there should be a team made up of accounting curriculum leaders, which should align the teaching and learning of accounting with the principles of good teaching. The presence of a dedicated team can ensure that various stakeholders contribute vast amounts of knowledge. Learners can be enabled to acquire knowledge from various stakeholders, so that learners can demonstrate that knowledge in a certain field can be applied to a related field. The process reduces the abstract nature of knowledge, and acknowledges the lived lives of learners. However, this can only happen if the conditions are conducive to the establishment of a dedicated team.

Team teaching, as practiced by some teachers at their schools, should be promoted by ministry funding, so that teachers can travel to meetings. The staff employed to facilitate workshops through the cascade model should be experts in the field of teaching and should have knowledge of the subject, to ensure smooth dissemination. The MoET should encourage teachers to form association of communities of practice, because they seem to be particularly useful to teachers. Therefore, teachers should attend all workshops that are presented, so that they share and reflect on their experiences and improve their classroom practices. These associations should be fully registered with the MoET, and recognised as entities that contribute to teachers' development. In these associations, teachers can plan the work for the year together. They can find solutions to problems they experience at their different schools. Therefore, teachers should be encouraged to network with other teachers and form associations, so that they cross-pollinate and exchange ideas.

5.6 AVAILABILITY OF TEACHING AND LEARNING RESOURCES

Using good quality teaching and learning resources is accepted practice in the implementation of the accounting curriculum. Thus, a well-resourced school is key element of the strategies, as resources enhance teaching and learning in accounting classes in Lesotho. To ensure that teaching and learning of accounting is effective, a well designed infrastructure, such as buildings and outdoor equipment, coupled with sufficient provisioning of indoor teaching and learning materials, including textbooks, are required as one of the strategies. Sufficient experience of teaching and learning resources provide learners with opportunities to connect accounting theory with the practice of accounting. Learners are able to make use of resources and learn from concrete and abstract perspectives. This means that including teaching and learning resources as an element of the strategy will give an opportunity for learners to apply basic accounting concepts to their day-to-day lives. This will produce learners who are logical thinkers and who possess problem-solving skills, and know how to explore and cooperate during the teaching and learning of accounting.

5.7 CHAPTER SUMMARY

The factors that are referred to in the objectives of the study led the researcher to design strategies for improving professional curriculum leadership in accounting classes in Lesotho. These strategies offer possibilities for conducive teaching and learning environments for accounting in which learning contexts and opportunities are optimal as a result of effective teaching and learning strategies. These strategies are having a shared vision of knowledge of curriculum and learning programmes, proper lesson planning and presentation, using learning assessment and recording, having a dedicated team and, lastly, the availability of teaching and learning resources, as discussed in this chapter. The final chapter, Chapter 6, will present the conclusion and recommendations for future research.

CHAPTER 6: CONCLUSION AND RECOMMENDATIONS FOR FUTURE RESEARCH

6.1 INTRODUCTION

This chapter will provide a conclusion for the study and recommendations for future research. The main findings will be summarised and, based on these findings, recommendations will be made with regard to anticipated strategies. The findings, recommendations and conclusions will be organised according to the study objectives, its theoretical framework and the methodology used to generate data for the study. The chapter will, furthermore, discuss the limitations of the study and opportunities for further research, and will conclude by giving a summary of the chapter.

6.2 RESEARCH FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

6.2.1 Shared vision of knowledge of curriculum and learning programmes

The literature described in Section 2.8.2.1 revealed that there is a need for accounting curriculum leaders to have a shared vision in knowledge of curriculum and the learning programme for the proper teaching and learning of accounting. The researcher discovered that it was necessary for the leaders in the accounting curriculum to develop a common vision that unifies their efforts; in the absence of this vision, individual accounting teachers may advance personal agendas that could derail the process of implementing strategies for establishing a sustainable accounting learning environment. Having a shared vision was considered to be a critical issue, because it clarifies the nature of the problem that brought the accounting curriculum leaders together. The vision can ensure that curriculum leaders are conscious of their teaching and learning in accounting classes, and could provide them with a clear picture of where they want to be.

6.2.1.1 Conclusion

The conclusion drawn from the finding in Section 6.2.1 is that the absence of a common vision will have a detrimental effect on the sustainability of the dedicated team for teaching and learning accounting. Instead, it will lead to the ineffective application of the principles of good teaching of accounting curriculum leaders, who are supposed to ensure the successful implementation of the strategies.

6.2.1.2 Recommendation

The study recommends that, in order to improve professional curriculum leadership in accounting classes, there should be a shared vision of the knowledge of curriculum and learning programmes; this shared vision should provide a greater sense of ownership. In other words, accounting curriculum leaders should embody the values and beliefs and internalise the set accounting subject goals in the sense that they see the vision of the project as their reflection, that is, they feel rooted in the vision they have created together as accounting curriculum leaders. Thereby team commitment will be enhanced. Furthermore, a shared vision requires meaningful communication among team members, as the presence of a strong sense of mutual understanding and respect promotes interaction and collaboration, and this will result in improved curriculum leadership practices in accounting.

6.2.2 Proper lesson planning and presentation

The findings of the literature reported in Section 2.8.2.2 reveal that proper lesson planning and presentation is a precondition for strategies to improve professional curriculum leadership in accounting classes being implemented successfully. The study found that teachers are failing to engage learners optimally through teaching methods that would foster deeper knowledge. The notion of deeper knowledge requires learning to be a natural outcome of interaction – in other words, learners should be able to construct the own knowledge through participation. Therefore, teachers should provide opportunities

for such interaction to take place. However, the study found that the teachers preferred methods of teaching that were limiting interaction, resulting in learners mostly being passive observers, and intrinsically demotivated. Therefore, teachers failed to motivate learners to recognise the value of what they are learning, mostly because teachers rely heavily on teacher-centred methods of teaching that merely transmit information. Teachers failed to bring the foundation of learners' previous knowledge into the classroom in a way to make sense of new knowledge, thus, providing a sense of relevance to their lived lives and affording a sense of control over a particular lesson. Affording them control over their learning is likely to educate learners on how they can utilise their independent study time at home best, while developing motivation and structures that enhances deeper learning, whether at school or in their own time.

6.2.2.1 Conclusion

It can be concluded that the teaching approach teachers used did not foster deeper learning in the accounting classroom. The reason for this is that learners were mostly passive and intrinsically demotivated, to the extent that they did not see the value in what they were learning, as it was removed from their lived lives. Learning became more of a transmission process, and did not assist in widening their scope of knowledge. Failure to ensure proper lesson planning and presentation limits the scope of learners' knowledge, and may lead to failure to use the principles of good teaching and learning of accounting effectively.

6.2.2.2 Recommendation

The study recommends that a deeper approach to learning requires an environment where teachers are willing to share their power with their learners by giving them some control over the learning process. Control comes when learners are motivated and can see the value of what they are learning because it relates to their lives. This environment should develop structures that promote shared commitments to learning, which can be achieved through cooperative learning, which encourages groupwork. The environment

should encourage participative learning, and assessment and teaching that develop problem-solving skills.

6.2.3 Adequate use of learning assessment and recording

In Section 2.8.2.3, literature was quoted that had found that there should be adequate use of learning assessment and recording in order for accounting curriculum practices to be improved. The assessment instruments used in the accounting classroom encouraged the reproduction of content and memorisation, without fostering active and long-term engagements with the learning task at hand. Teachers encouraged memorisation through covering only the lower phase of Bloom's taxonomy, which ranges from the remembering phase up to the applying point, while the other phases of Bloom's taxonomy, such as analysing, synthesising and creating, were not covered. The result was surface learning in the accounting class. Teachers failed to provide sufficient feedback on assessment, resulting in learners being left with misconceptions and an inability to identify gaps in their knowledge. Teachers were merely copying answers directly from the memorandum without engaging learners in feedback. By discussing the answers, learners would be afforded an opportunity to identify gaps in their knowledge, as they will see what mistakes they made.

6.2.3.1 Conclusion

The conclusion that can be drawn about assessment and recording is that feedback is inadequate if it is not descriptive. Descriptive feedback allows learners to identify and clear up their misconceptions, and indicates a clear path for bridging their learning gaps. The study concludes that discussion and dialogue provide possibilities for learners to engage with feedback, not only to correct incorrect answers, but also to understand the logic behind given answers. Descriptive feedback becomes a tool for empowerment, because it improves learners' learning – learners can refer to the descriptive feedback for reflection purposes. Therefore, an absence of discussion and dialogue limits learners' ability to develop analytical and critical thinking, which are necessary for the development of problem-solving skills, and also a requirement for the application of the principles of

good teaching. In addition, lack of dialogue and peer feedback limits learners' ability to develop a sense of control and accountability in the accounting classroom.

6.2.3.2 Recommendation

The study recommends that oral and peer feedback is necessary to place learners at the forefront of their learning. Doing so will allow them to develop communication, interpersonal and problem-solving skills, which result from engaging with feedback in an effort to find ways to bridge the unique gaps that were identified. Thus, when learners engage with the process, that renders feedback descriptive and, therefore, enables learners to reflect, in order to improve their learning; feedback also assists teachers to keep track of learners' learning. When learners are allowed to engage through dialogue and discussion, they are afforded an environment that will enable them to have a sense of control and accountability over their learning.

6.2.4 Dedicated team

The literature reported in Section 2.8.2.4 indicates that, for successful implementation of curriculum leadership practices in accounting, there should be a dedicated team that ensures collaboration between accounting teachers and learners, and also among learners themselves. The researcher discovered that there was no team dedicated to fostering sustainable accounting learning environments. In fact, there was no team of people who could coordinate all the activities involved, to make possible the formulation and implementation of the desired strategies. The need for an intervention emanated from the initial meeting that was held with the purpose of identifying challenges in the teaching and learning of accounting. The lack of collaboration between teachers, among learners and with other stakeholders was clear, and denied learners the opportunity to be exposed to multiple perspectives. This failure to collaborate, furthermore, denied learners the ability to draw from those perspectives and to develop the ability to identify, evaluate and apply solutions based on relevant evidence and procedures, hence, the need to establish a dedicated team.

6.2.4.1 Conclusion

The conclusion drawn from the above findings is that a dedicated team is needed for successful implementation of strategies for improving professional curriculum leadership in accounting classes. The absence of a team led to lack of opportunity to expose learners to learner's level of expertise and experiences in accounting, which could have been derived from collaboration.

6.2.4.2 Recommendation

The study recommends that there should be a dedicated team comprising accounting curriculum leaders, with open communication concerning accounting leadership practices. Open communication enables the sharing of ideas and provides a positive atmosphere for the teaching and learning of accounting. It is, furthermore, recommended that the team should have a common vision, which should form the basis of all conditions that are conducive to the success of curriculum leaders in accounting, and their practices.

6.2.5 Availability of teaching and learning resources

The findings of the literature reported in Section 2.8.2.5 reveal that providing teaching and learning resources is one of the main prerequisites for improving and successfully implementing strategies of professional curriculum leadership in accounting classes in Lesotho. This is supported by the view, expressed in Section 5.6 that the strategies need to be supported by self-made teaching and learning resources.

6.2.5.1 Conclusion

The conclusion drawn from the findings on teaching and learning resources indicates that adequate provisioning of resources, including self-made resources, will aid teachers to engage learners with professional curriculum leadership in accounting classes. This improvement will make the learning process engaging, meaningful and relevant for

learners, because they acquire the knowledge, skills and tools necessary for dealing with the problems they will encounter in the future. Thereby, the gap between theory and practice will be bridged.

6.2.5.2 Recommendation

In order for accounting curriculum leaders to engage in professional curriculum leadership in accounting classes, the study recommends that connectivism, an approach that encourages the use of internet technologies and other learning tools, should be employed to respond to the lack of teaching and learning resources in Lesotho's schools. Through collaboration and mutual help, a variety of teaching and learning resources, including outdoor equipment, can be made available to Grade 11 accounting learners. Above all, equal allocation of teaching and learning resources has to be done; which will make it possible for learners to manipulate and explore these resources.

6.3 LIMITATIONS OF THE STUDY

The study was conducted in five schools in Molepolole district in Lesotho, and did not extend to other districts (Lesotho has 10 districts). The reason for conducting the study in this area is that was within reach of the researcher. The schools were identified as schools that face challenges, such as the need for a shared vision regarding knowledge of curriculum and learning programmes, the absence of proper lesson planning and presentation, inadequate use of learning assessment and recording, the absence of dedicated team, and a lack of teaching and learning resources. All these challenges prevented teachers from engaging learners fully with curriculum practice in Grade 11 accounting classes. However, it was difficult for the researcher and accounting curriculum leaders to meet weekly for the interviews, as most of the curriculum leaders were adult students, and they were busy with their assignments and other matters related to their studies. The time suggested for the lesson observations were 15 minutes per lesson, which took place at most schools on Wednesday and Thursday afternoons. Often, teachers were absent from work on these days, to attend to personal matters.

6.4 IMPLICATIONS FOR FURTHER RESEARCH

Since the study was conducted in schools in only one of the 10 districts in Lesotho, I recommend that the same study be done in well-resourced schools and other districts in the country, to determine whether the challenges identified in Molepolole district apply to other schools and districts, or whether it is limited to certain schools and districts.

6.5 CHAPTER SUMMARY

In this chapter, attention was paid to the findings, recommendations and conclusions relating to strategies to improve professional curriculum leadership in accounting classes in Lesotho; which relate to achieving the aim and the objectives of the study. Furthermore, the chapter discussed the limitations of the study and concluded by providing, in brief, the implications of the study and a summary of the chapter.

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APPENDICES

APPENDIX A: LETTER TO SENIOR EDUCATION OFFICER TO REQUEST PERMISSION TO CONDUCT RESEARCH

1. Senior Education Officer's letter for request to conduct the research in schools

P.O Box 73

Mohale's hoek
800

1st November 2015

The Senior Education
officer Mohale's hoek
Education Office
Motala's hoek 800

REQUEST FOR PERMISSION TO CONDUCT RESEARCH

Dear
Sir/Madam

I hereby request permission to conduct research in selected High schools within your district.

My name is Lineo Mphahleane, and I am presently studying for a Masters degree with the University of the Free State. As part of my Masters programme, I am required to conduct research on an aspect of interest with a view to making a contribution to our knowledge and understanding of the issues under study. The title of my research project is:

Strategies for improving professional curriculum leadership in accounting classes in Lesotho

The purpose of the study is to design strategies to improve professional curriculum leadership in accounting classes in Lesotho. I am particularly interested in how curriculum leaders can improve their leadership practices in accounting subject and only within Motala's hoek district of Lesotho. The study has the potential to benefit accounting learners, teachers, heads of department and curriculum developers by pointing out challenges, the successes and the needs for supporting and improving the accounting curriculum in Lesotho. This study will enable participants in this project to take ownership of pedagogical competencies in accounting education. Participants will be assisted to work competently, effectively and independently. The five schools will benefit from this project since they are directly involved in the project and research findings will be shared with their schools. The Lesotho department of education will also benefit as the findings will be shared with its authorities for possible policy amendments.

The study will involve: 1) Observations of five of the teachers' accounting lessons using video camera, in a way that does not disturb the classes in order to verify some aspects and to observe practices;

2) Photo copying of their lesson plans of the two observed lessons; and 3) seven interviews, at the time convenient to the heads of department, principal/deputy principal as well as teachers for purposes of understanding and probing accounting curriculum leaderships' understanding of teaching of and assessment in the subject. The interviews on the observed lessons are expected to last no more than 60 minutes per session, and the classroom observations will be arranged based on their timetable.



I undertake to observe confidentiality and to provide the Ministry of Education and Training with a copy of the research report and to share my findings with accounting curriculum leaders (and possibly other) districts as necessary.

I attached a list of schools I wish to involve for this study.

If you need any further information and/or have suggestions, please contact me and/or my research supervisor Dr.Tshefane at

E-mail address: / E-posadres: tshelanemd@ul's.co.za or +2751 401 9589

I hope my request will reach your

favourable consideration.

Yours sincerely

Lineo Mphahatsoane
Cell: +266 58922131 (E-mail: lineomphahatsoane@yahoo.com)

A total of five schools will be used from the list below, the other schools (full-backs) will be used in case participants withdraw or any challenge is encountered.

List of schools purposely selected

Government schools

- a. Mankweng high school
- b. Matsie high school

4. Church schools

- a. St. Stephens high school
- b. Likuena high school
- c. Paul iv High school
- d. St. Patricks high school
- e. Bonhomme high school

**APPENDIX B: APPROVAL TO CONDUCT RESEARCH
(MINISTRY OF EDUCATION AND TRAINING: MOHALE'S HOEK)**



MINISTRY OF EDUCATION AND TRAINING - MOHALE'S HOEK

P.O. BOX 50, MOHALE'S HOEK, 800

TELEPHONE: 22785291

FAX: 22780366

Dear Miss L.A Mphahloane

RE: Approval to conduct Research study

This letter serves as an acknowledgement for receipts of your research request in Mohale's hoek district High Schools.

Research title: Strategies for improving curriculum leadership in accounting classes in Lesotho.

The approval is subject to the following conditions:

1. You will be expected on completion of your research study, to make a copy of the research document to relevant stakeholders.
2. To adhere to attached ethics document.

Thank you for choosing research with us. Goodluck

Yours faithfully

M. RAFAEL



APPENDIX C: REQUEST TO participate in RESEARCH (LETTER TO PRINCIPALS)

2. Requisition letter to the principals

P.O. Box 73
Mofales hoek 800
1st november 2015

The Principal
St. Stephens high School
Mofales hoek 800

REQUEST FOR PERMISSION TO CONDUCT RESEARCH

I hereby request permission to conduct research with teachers in your school.

My name is Linoo Mphatsoane, and I am presently studying for a Masters degree with the University of the Free State. As part of my Masters programme, I am required to conduct research on an aspect of interest with a view to making a contribution to our knowledge and understanding of the issues under study. The title of my research project is:

Strategies for improving professional curriculum leadership in accounting classes in Lesotho

The purpose of the study is to design strategies to improve professional curriculum leadership in accounting classes in Lesotho. I am particularly interested in how curriculum leaders can improve their leadership practices in accounting subject and only within Mofales hoek district of Lesotho. The study has the potential to benefit accounting learners, teachers, heads of department and curriculum developers by pointing out challenges, the successes and the needs for supporting and improving the accounting curriculum in Lesotho. This study will enable participants in this project to take ownership of pedagogical competencies in accounting education. Participants will be assisted to work competently, effectively and independently.

The study will involve: 1) Observations of five of the teachers' accounting lessons using video camera, in a way that does not disturb the classes in order to verify some aspects and to observe practices; 2) Photo copying of their lesson plans of the two observed lessons; and 3) seven interviews, at the time convenient to the heads of department, principal/deputy principal as well as teachers for purposes of understanding and probing accounting curriculum leaderships' understanding of teaching of and assessment in the subject. The interviews on the observed lessons are expected to last no more than 60 minutes per session, and the classroom observations will be arranged based on their timetable and in will be conducted in such a way that teaching is not disturbed.

I undertake to observe confidentiality and to protect participants from physical and/or psychological harm. No names of the schools and/or persons shall be used in any reports of the research. All participants will be asked to participate voluntarily in the study and may withdraw at any time should they so wish.

Upon the completion of the study, I undertake to provide the Ministry of Education and Training with a copy of the research report and to share my findings with accounting curriculum leaders (and possibly other) districts as necessary.

I have already applied for permission from the Ministry of Education and Training to conduct the study and am still awaiting their response.

If you need any further information and/or have suggestions, please contact me and/or my research supervisor Dr. Tanelane:

E-mail address: E-postadres	tsbelanemc@ufs.ac.za or +3751 401 9589
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I hope my request will reach your favourable consideration.

Yours sincerely
Lize Mphahleane
Cell: 256 58922131 (E-mail: lizeomphahleane@yahoo.com)

APPENDIX D: REQUEST TO PARTICIPATE IN RESEARCH (Heads of departments)

INVITATION LETTER TO HEADS OF DEPARTMENTS

P.O. Box 73
Mohlale's hoek 800

1st november 2015

Head of department in commercial subjects
St. Stephens High school
Mohlale's hoek 800

INVITATION TO PARTICIPATE IN A RESEARCH STUDY

Dear Sir/Ms
dam

I am presently studying for a Masters degree with the University of the Free State. As part of my programme, I am conducting a research study entitled:

Strategies for improving professional curriculum leadership in accounting classes in Lesotho

The purpose of the study is to design strategies to improve professional curriculum leadership in accounting classes in Lesotho.

You have been identified as one of the Grade 11 accounting teachers also known as instructional leaders and whose teaching and assessment practices I would like to observe and learn from and then come up with strategies for improvement. The study has the potential to benefit accounting learners, teachers, heads of department and curriculum developers by pointing out challenges, the successes and the needs for supporting and improving the accounting curriculum in Lesotho.

The study will involve: 1) Observations of five of the teachers' accounting lessons using video camera, in a way that does not disturb the classes in order to verify some aspects and to observe practices; 2) Photo copying of their lesson plans of the two observed lessons; and 3) seven interviews, at the time convenient to the heads of department, principal/deputy principal as well as teachers for purposes of understanding and probing accounting curriculum leaderships' understanding of teaching of and assessment in the subject. The interviews on the observed lessons are expected to last no more than 60 minutes per session, and the classroom observations will be arranged based on their timetable, and with your permission, coding device will be used to record the interviews.

I undertake to observe confidentiality and to protect all participants from physical and/or psychological harm. No names of the schools and/or persons shall be used in any report of the research. Your participation is entirely voluntary and you may withdraw at anytime should you wish to do so.

Upon the completion of the study, I undertake to provide the Ministry of Education and Training with a copy of the research report and to share my findings with accounting curriculum leaders (and possibly other) Districts as necessary.

If you need any further information and/or have suggestions, please contact me and/or my research supervisor Dr. Tshelane at

E-mail address / E-posadres : tshelanemd@u15.gq.za or +2751 401 9589

I hope my request will reach your favourable consideration.

Yours sincerely

Lineo Mphahosoane

Cell: +266 58922131 (E-mail: lineomphahosoane@yahoo.com)

If you agree to participate in the study entitled:

Strategies for improving professional curriculum leadership in accounting classes in Lesotho

Please complete the attached consent form

- I hereby give free and informed consent to participate in the above mentioned research study.
- I understand what the study is about, why I am participating and what the risks and benefits are.
- I give the researcher permission to use recording device (yes/no).
- I give the researcher permission to make use of the data gathered from my participation, subject to the stipulations she has indicated in the above letter

Participant's Signature: Date: _____

Researcher's Signature:

APPENDIX E: INVITATION LETTER TO PARTICIPATE IN RESEARCH (TEACHERS)

3. Invitation letter to teachers

P.O. Box 73
Mohlalelahoek 800

1st November 2015

The Grade 11
Accounting
Teacher
High School, MATSIE
Mohlalelahoek
800

INVITATION TO PARTICIPATE IN A RESEARCH STUDY

Dear
Sir/Madam

I am presently studying for a Masters degree with the University of the Free State. As part of my programme, I am conducting a research study entitled:

Strategies for improving professional curriculum leadership in accounting classes in Lesotho

The purpose of the study is to design strategies to improve professional curriculum leadership in accounting classes in Lesotho.

You have been identified as one of the Grade 11 accounting teachers also known as instructional leaders and whose teaching and assessment practices I would like to observe and learn from and then come up with strategies for improvement. The study has the potential to benefit accounting learners, teachers, heads of department and curriculum developers by pointing out challenges, the successes and the needs for supporting and improving the accounting curriculum in Lesotho.

The study will involve: 1) Observations of five of the teachers' accounting lessons using video camera, in a way that does not disturb the classes in order to verify some aspects and to observe practices; 2) Photo copying of their lesson plans of the two observed lessons; and 3) seven interviews, at the time convenient to the heads of department/principal/deputy principal as well as teachers for purposes of understanding and probing accounting curriculum leaderships' understanding of teaching of and assessment in the subject. The interviews on the observed lessons are expected to last no more than 60 minutes per session, and the classroom observations will be arranged based on their timetable, and with your permission, a recording device will be used to record the interviews.

I undertake to observe confidentiality and to protect all participants from physical and/or psychological harm. No names of the schools and/or persons shall be used in any report of the research of the research. Your participation is entirely voluntary and you may withdraw at any time should you wish to do so.

Upon the completion of the study, I undertake to provide the Ministry of Education and Training with a copy of the research report and to share my findings with accounting curriculum leaders (and possibly other districts as necessary).

If you need any further information and/or have suggestions, please contact me and/or my research supervisor Dr. Isabelene at

E-mail address: E-postadres: isabelene1@nfs.ac.za or: +2751 401 9550

I hope my request will reach your favourable consideration.

Yours sincerely

Linco Mphahleane

Cell: +266 58922131 (E-mail: lincomphahleane@yahoo.com)

If you agree to participate in the study entitled:

Strategies for improving professional curriculum leadership in accounting classes in Lesotho

Please complete the attached the consent form

- I hereby give free and informed consent to participate in the above-mentioned research study.
- I understand what the study is about, why I am participating and what the risks and benefits are.
- I give the researcher permission to use recording device (yes/no).
- I give the researcher permission to make use of the data gathered from my participation, subject to the stipulations she has indicated in the above letter


Participant's Signature: _____

Date: 24/04/17

Researcher's Signature: _____

Date: _____

APPENDIX F: TURN IT IN RECEIPT AND REPORT



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ABSTRACT

This abstract discusses the importance of curriculum leadership in accounting classes of Lesotho. It highlights the challenges faced by educators and the need for effective strategies to improve professional curriculum leadership. The report explores various factors influencing curriculum leadership and provides recommendations for enhancing the quality of accounting education in Lesotho.

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STRATEGIES FOR IMPROVING PROFESSIONAL CURRICULUM LEADERSHIP IN ACCOUNTING CLASSES OF LESOTHO

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