

**ENHANCING FURTHER EDUCATION AND TRAINING ACCOUNTING TEACHER  
TRAINING CAPACITY AT A UNIVERSITY OF TECHNOLOGY:  
EDUCATIONAL IMPLICATIONS FOR THEORY AND PRACTICE**

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Lastly and mostly, our Heavenly Father for the talents, family and friends He provided to keep me on track to pursue this research to the benefit of our youth.

## DECLARATION - STUDENT

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Student no

I, Shaun Peens, hereby declare that:

*"ENHANCING FURTHER EDUCATION AND TRAINING ACCOUNTING TEACHER TRAINING  
CAPACITY AT A UNIVERSITY OF TECHNOLOGY:  
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... is my own work and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references. This dissertation has not been submitted to another university before.

  
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Date: 5 June 2018

## DECLARATION – LANGUAGE EDITOR

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CAPACITY AT A UNIVERSITY OF TECHNOLOGY:  
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## ABSTRACT

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The researcher, an FET Accounting Lecturer, experienced a lack of FET Accounting Content knowledge in First Year FET Accounting Students. Each of these students scored at least 50% in the Grade 12 final Accounting examination. Upon commencement of First Year Accounting, this knowledge seems to have been lost. This phenomenon instigated this study to determine the cause for this apparent loss.

To ensure that pre-service FET Accounting Students entering the Education profession are sufficiently capacitated to educate Accounting Learners, the researcher decided to involve all role players in Accounting Education. The role players were the following: 16 School Based FET Accounting Teachers from 5 schools in the Motheo Education District (Focus Group interviews), 143 FET Accounting Students from the Central University of Technology (CUT) (online Questionnaire) and 3 FET Accounting Lecturers(interviews) from the same university.

Each of the above-mentioned data collection methods aimed to investigate the relevance of the FET school Accounting curriculum (CAPS); measure the presumed Accounting Content knowledge of FET pre-service Accounting Students and FET Accounting Teachers; quantify the ability of pre-service FET Accounting Students and FET Accounting Teachers to apply resourceful methodology strategies; and lastly to determine if a Continuous Professional Development (CPD) system would be feasible and worthwhile to implement for incapacitated school-based FET Accounting teachers.

Research findings suggest that the FET Accounting Methodology currently taught at the CUT does not sufficiently prepare FET Accounting Students to be capacitated FET Accounting Teachers. Numerous challenges at schools seem to prevent the effective transfer of Accounting concepts and knowledge to learners; as it appears that current FET Accounting Students have limited Accounting content knowledge. The researcher therefore deduced that a CPD (Continuous Professional Development) system would be a viable option to capacitate school-based FET Accounting Teachers. Such an innovation would require a concerted effort from all stakeholders, as educators already feel burdened with the current workload.

The implication of these findings, among others, suggest that more effort from FET Accounting Lecturers have to be made to capacitate pre- service FET Accounting Students. This would require more exposure to real life scenarios and increased training opportunities for school-based FET Accounting Teachers already in the system.

**Key terms**

Accounting, Student, Teacher, FET, Educator, Curriculum, Educator, Content, Methodology.

## LIST OF ABBREVIATIONS

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B.Ed. (FET)	Bachelor of Education - Further Education and Training Phase
CUT	Central University of Technology, Free State
SP	Senior Phase and Training
FET	Further Education and Training (referring to Grade 10, 11 and 12 learners)
HPCSA	Health Professions Council of South Africa
SA	South Africa
UCL	University College London
WHO	The World Health Organization
DoE	Department of Education
DoBE	Department of Basic Education
CIS	CUT Intervention Strategy
NCS	National Curriculum Statement
RNCS	Revised National Curriculum Statement
CAPS	Curriculum and Assessment Statement
HOD	Head of Department
OBE	Outcomes Based Education
SAICA	South African Institute for Chartered Accountants
SAIPA	South African Institute for Professional Accountants
NSC	National Senior Certificate
CHE	Council of Higher Education
NPC	National Planning Commission
SADTU	South African Democratic Teachers' Union
IFRS	International Financial Reporting Standards
ANA	Annual National Assessments
DHET	Department of Higher Education

SBL	School Based Learning
CPD	Continues Professional Development
SACE	South African Council for Educators
CPTD	Continuous Professional Teacher Development
GEC	General Education Curriculum
AECC	Accounting Education Change Commission
OHS	Online Homework Software

**Training** incorporates a holistic approach to a well-balanced FET Accounting Teacher. Mastering theory does not implicate one knows how to transfer the same knowledge to someone else with less exposure to the same content.

**Capacity** in this study refers to the ability to fill a specific void with a nurtured human character adding value to the classroom by teaching from an interpreters' point of view and not merely the view from the textbook.

**Perspective** in theory and practice in turn measures the add-ons to the capacity of a FET Accounting Teacher's experience shared with learners. Is the teacher inflated with theory, knowledgeable and sufficiently experienced in the field of Accounting?

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“Never doubt that a small group of thoughtful, committed people can change the world. Indeed, it is the only thing that ever has.”

***Margaret Mead***

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## CHAPTER 1

### INTRODUCTION TO THE STUDY

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#### 1.1. INTRODUCTION

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Nature and its laws have a tendency of providing wonderful insights when in doubt. It is a fact, for example, that an apple will fall to the ground as gravity enforces its power. Without a liberating hand nearby, the apple will most certainly be scarred once it lands flat faced. Consequently, the researcher is of the opinion that without adequate Accounting tuition in the Further Education and Training (FET) phase by knowledgeable and expert Accounting Teachers, learners might also suffer from these gravitational forces.

Whilst this study focused on capacitating pre-service FET Accounting Students at the Central University of Technology (CUT) through the enhancement of provided training courses, an academic gap might still exist between content knowledge in the subject of Accounting at secondary school and expectations by higher institutions. Research by Byrne & Flood (2005) has shown that the way in which learners are prepared in secondary schools contributes to their expectations of higher education. Clark & Ramsay (1990) in previous research indicates that this gap between secondary content knowledge of the subject of Accounting and expectations by higher institutions is not a new phenomenon.

The teaching styles and classroom practices that learners are exposed to in high schools may not be entirely appropriate for the more independent forms of learning expected in higher education. It could thus be argued that a need does exist for this content knowledge to be aligned with expectations set by higher education institutions (Byrne & Flood, 2005; Cook & Leckey, 1999). Matters like those mentioned above, raise the question as to whether standards and/or practices in the high school education system are ideal to equip learners with the necessary skills to comply with prerequisites set by universities.

This study aimed at investigating whether standards and/or practices in the FET School Education system in the Motheo Education District are ideal to equip learners with the necessary skills to comply with prerequisites set by universities and in addition, are the standards at the CUT suitable and an ideal training environment for pre-service FET Accounting Students.

Since the rise of democracy in South Africa in 1994, several changes have been made to the education system. These changes involved the implementation of Outcomes Based Education, commonly referred to as OBE. In 2002 OBE was replaced with the 2005 Curriculum (C2005) and later with the revised National Curriculum Statement (RNCS) for FET phase (Grades 10 to 12) by the South African Department of Basic Education (DoBE) during 2004. This revision brought clarity to the expectations from learners and teachers alike. Additional support material was issued to assist teachers in their teaching, as well as to standardise education nationally. This standardisation was published in the form of the Curriculum and Assessment Policy Statement (CAPS) in 2012 (DoBE, 2013). The then Minister of Basic Education, Angie Motshekga stated that, due to the initial NCS implementation challenges and the need to standardise education nationwide, another review of the curriculum was imperative in 2009 (DoBE, 2011). The subject of (FET) Accounting had content changes and the DoBE added the following contents to the high school Accounting Curriculum:

- † Concepts, calculations and principles of VAT;
- † Managerial accounting;
- † Concepts, principles and reports of costing;
- † Code of ethics; and
- † Control and audit procedures.

The above topics were directly related to the changes made by the South African Institute for Chartered Accountants (SAICA) as well as the South African Institute for Professional Accountants (SAIPA), which in turn acted on Accounting changes to the new Companies Act 71 of 2008 and the implementation of The King Code III on Corporate governance on 1 Sept 2009 (PWC, 2009).

All the above-mentioned additions, if implemented and taught correctly, should have provided South African universities with better quality Accounting students in future. However, adding several topics to the school curriculum that are more in line with the requirements of the Accounting profession would not necessarily address the concerns raised. Maybe questions could to be raised as to why the quality of recent National Senior Certificate Accounting results have, in general, decreased since 2012 (42.7%), 2013 (41.5%), 2014 (44.3%) and 2015 (36.2%) for students obtaining 40% and above (CDE, 2015). Except for an increase in 2014, there has been a steady decline in Grade 12 Accounting results. Considering that in 2014, 19440 fewer students wrote the examinations and 4474 fewer in 2013, the comparison of students who passed compared to those of 2012, should have shown a much worse pass rate in 2014. An 8.1% drop from 2014 to 2015 is a very cumbersome figure and might add to the possibility that our FET Accounting Teachers lack the capacity to teach these changes in the Accounting syllabi.

Nearon (2002) supports the views of Stephen Zeff, a renowned Accounting educator on school Accounting, by claiming that Accounting education programmes at high school level were not designed to prepare learners to meet the requirements of future Accounting practice (Nearon, 2002). Albrecht & Sack (2000) and Gabbin (2002) in turn, argue that students at universities are often taught through the passive teacher-centred *memorisation* teaching method. Universities seem rather to be focused on preparing students to pass professional body examinations, instead of equipping them with the required skills in practice (Albrecht & Sack, 2000; Gabbin, 2002). In contrast to the statement made by Zeff, the University of Cape Town (UCT) indicates on their 2015 Accounting Specialisation webpage that:

*“Accounting is the language of business used by Investors, Management, Entrepreneurs, Lenders, Financial analysts and Government bodies”*

... where Accountants analyse businesses and communicate information to stakeholders. The webpage further indicates that it is not necessary to have done Accounting at school if you wish to do Accounting at UCT, indicating that Accounting at school level and Accounting at University are worlds apart, or it could suggest that UCT will start afresh with

the basics. Some of the differences include that Accounting at school level mainly focuses on the mechanics of recording where-as the Accounting taught at University involves decision making, interpretation of and evaluation of accounts and the preparation of financial statements. UCT suggests that successful accountants should master the following competencies namely: to be able to think logically, strategically, communicate effectively and enjoy working with people; behave ethically and have a willingness to develop sound judgement. Zeff in Nearon (2002), however, supports UCT's notion that the profession needs people who can read, write and overcome obstacles with innovative solutions.

Both the above-mentioned points of view provide guidance to the rising need that teaching should be done by qualified individuals. Knowledge transfer should take place from a qualified individual to a non-qualified individual. Measured against the pre-requirements to study Accounting at UCT to become that qualified individual; it seems that not selecting Accounting at high school as a subject, will not eliminate the applicant. Additional to the mere acquisition of knowledge, UCT's Accounting specialists' webpages quotes

*"... being qualified as an Accounting teacher he should hold certain qualities / competencies. Prospective teachers should be able to think logically, laterally and strategically".*

This statement from the UCT webpage, suggests to the researcher that specialised knowledge about Accounting content alone does not qualify a person to be an effective transmitter or conveyer of content.

This study will therefore investigate whether school-based FET Accounting Teachers in the Motheo Education District do possess these qualities and how CUT can ensure these qualities are (could be) transferred to students studying Accounting as a school subject in the FET band.

In conclusion; it was found by prior research conducted by the Central University of Technology Free State's Intervention Strategy Programme (CIS) that qualified FET Accounting Teachers seemed to lack subject content knowledge; have limited teaching approaches in their methodology and need the required professional skills as set by the DoBE (Van Der Merwe, 2014). As a result, amongst others, it appears that teachers are merely reading content to learners, instead of teaching and explaining. Whether or not the

above situation is confined to the Lejweleputswa Education District only, research regarding FET Accounting Teachers' levels of capacity needs to be undertaken in the Motheo Education District.

From the researcher's view, the education system of South Africa appears to need teachers who are not only able to locate, understand and apply voluminous complex technical material, but who also could communicate facts in an effective and coherent manner – someone who are according to Nearon (2002), is a 'people person'.

The researcher reasons that, *one cannot teach what one does not grasp*. This study will therefore attempt to enhance teacher training and capacity building programmes at a University of Technology as a means of addressing the dire need prevalent in the Accounting teaching profession.

## **1.2. PROBLEM STATEMENT**

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The researcher is of the opinion that the entire South African Education system is under immense pressure to prepare school learners for life after school, whether it may be to enter the Higher Education and Training sector or employment sector, especially with a growing unemployment rate. Teacher education and training are aimed at preparing and developing learners for a democratic and economic productive country, indicating their immense responsibility and contribution to society. Teaching as a profession according to Vatter (1964) is more than trade or business. He argues that professional education is more than the mastery of facts and rules, but rather about assisting learners in formulating new ideas and applying their interpretation for future growth and societal success. Education mentioned by Van Leeuwen (2010) therefore should be viewed as the cornerstone of a knowledge-based society. There is a growing world-wide shortage of quality educators, which seemingly relates to a lack of expertise in their respective fields, such as Accounting.

Howard Ndaba, spokesperson of the Free State Department of Education released a statement in 2015 where he announced an exodus of about 2000 teachers from the teaching profession between 2012 and 2014 (DoBE, 2015). Reasons varied from retirement, long term illness and/or relocation. Dayimane (2015) said that too many changes in the curriculum have led to increased workloads have disheartened teachers. Gurney-Read (2015) argued that some teachers leave the profession because of poor working conditions, low morale and job satisfaction. Ndaba further emphasised the prevalence of teacher shortages. This aspect could have a detrimental effect on the education and schooling system of South Africa, particularly the shortages of well qualified and experienced FET Accounting Teachers.

In relation to the latter, research conducted by Manda (2014) in the Vhembe Education District of the Limpopo province, also alludes to a shortage of Accounting Teachers. Of 39 respondents from 14 different schools, 69,2% felt that there is a shortage of Accounting teachers. His research further showed that 30,8% of the teacher respondents did not indicate capacity development in Accounting as a serious need. Manda indicates that the non-respondent teachers, came from schools where few learners chose Accounting as a subject.

An article in the Mail & Guardian by Victoria (2015) quoted Lettah Sikhosana (20), a Unisa Third Year Education student doing her practical teaching:

*"... you might specialise in maths and science; but the principal might come to you and say you must teach accounting. I will be teaching something that I don't know. The workload will increase for teachers and the pass rate will definitely decrease" (Mail & Guardian, 23 July 2015).*

Another report, compiled by the SABC in 2014, found that thousands of matric learners were without teachers for the greater part of 2014, in crucial subjects such as Accounting, Business Studies and Economics. The possible shortage of teachers in Accounting, as well as teachers who are expected to teach a subject they are not qualified for, might raise awareness amongst relevant stakeholders to increase the capacity of teachers, especially for Accounting in the FET phase.

Bloch (2007) is of the opinion that South Africa has not succeeded in improving the quality of education and ensuring equality in education. Owolabi (2012) agrees by adding that teachers' qualification levels have an impact on learners' performance. Despite all efforts made by the South African government to advance the system, the National Planning Commission (NPC) found the South African education system of a substandard nature. Kohler (2012) also revealed that South African learners fail to master literacy and numeracy skills, which form an integral part in the subject of Accounting for their respective age groups. The various causes for the gap between school and university Accounting education will be investigated in this research study, using a South African university as case study.

Emanating from the problem stated above, the objective of this study is to enhance the teaching capacity and training possibilities of prospective FET Accounting Teachers at a University of Technology.

The following research questions are therefore pursued:

1. Are the contents of FET Accounting Content and FET Accounting Methodology taught at the CUT relevant to the requirements set out Accounting Teaching Practice to capacitate prospective and practicing FET Accounting Teachers?
2. How applicable is School Based Learning (SBL) in terms of developing teachers' competencies in teaching Accounting?
3. How can the CUT ensure that a FET Accounting Teacher has the competencies and enhanced training capacity, as necessitated but the DoE, DHET and teacher training policy requirements?

### 1.3. BACKGROUND TO THE STUDY

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Having mentioned the issues and challenges as well as possible problems in the education system itself, the researcher will focus on the development and training of FET Accounting Students at a University of Technology. The researcher has been lecturing Accounting Content and Accounting Methodology for eleven years, eight of which at the CUT, Bloemfontein campus, Free State. Since lecturing at the CUT, poor FET Accounting Content knowledge, lack of devotion to School Based Learning (SBL) and a vague module with regards to what has to be taught in FET Accounting Methodology have been noted by the researcher. Although many more factors could be considered affecting the capacity of FET Accounting Students the researcher deduced that an enhancement of the competence of FET Accounting Teachers is needed to improve NSC results.

In an attempt to quantify the possible reasons for “incompetent” FET Accounting Students graduating to become FET Accounting Teachers, the focus of the study will include curriculum and design as well as teacher competencies.

Past research by Albrecht & Sack (2000) and Cheng (2007) has alluded to some challenges in current Accounting education, one of which lies in the content and design of the curricula. Rankin, Silvester, Valley & Wyatt (2003) and Barnes, Dzansi, Wilkinson & Viljoen (2009) are of the opinion that high school Accounting can be beneficial to the performance of students in first-year university Accounting only if there is a close association between high school and university curricula. The current FET Accounting curriculum, according to the National Curriculum Statement (NCS), will be investigated to determine the degree of alignment between the subject content and methodology content of Accounting at tertiary level and the NCS.

Prior research done in partnership with the DoBE and the CUT Welkom campus among Accounting FET Teachers in the Lejwellopele Education District, indicated a shortage of Accounting subject content knowledge. Despite the differences in FET Accounting content

at school and University levels, this study will focus on the Accounting Methodology taught at tertiary level, compared to FET Accounting at school; and how to capacitate FET pre-service Accounting Students and Teachers.

Within the Accounting Methodology module, FET Accounting Students are exposed to the needs in accordance with the NCS document (CUT Calendar, 2015). The FET Accounting Module requires each student to have passed an Accounting module before the corresponding Accounting Methodology module could be enrolled for. For example, a student may not enrol for Accounting Methodology II if he or she (only referring to one gender from here on) have not passed Accounting I; and Accounting Methodology III only after passing Accounting II. The researcher is of the opinion that the current content covered in either Accounting Methodology courses does not support the FET Accounting Student to the extent that he will be sufficiently prepared to teach FET Accounting. During this study the researcher's view with regards to this observation will be tested.

#### **1.4. PRELIMINARY LITERATURE REVIEW**

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This study aims to explore the teaching capacity and training possibilities for prospective FET Accounting Teachers at a University of Technology. Byrne & Flood's (2005) research has shown that the way in which learners are prepared in high schools contributes to their expectations of higher education. Previous research by Clark & Ramsay (1990) also indicates the widening gap between high school content knowledge of Accounting and the expectations by higher learning institutions is not a new phenomenon per se. Furthermore, the researcher contends that the teaching styles and classroom practices learners are exposed to in high schools may not be entirely appropriate for the more independent forms of learning expected in higher education, such as at universities. It could thus be argued in agreement with Byrne & Flood (2005) and Cook & Leckey (1999), that there is a need for Accounting content knowledge to be aligned with expectations, as set out by higher institutions of learning.

Matters like those mentioned above, raise the question whether standards and/or practices employed in the high school education system of South Africa are optimal to equip learners with the necessary knowledge and skills required by universities and the criteria as set out by the Department of Higher Education and Training.

This study will envisage three main components, assumed to be essential aspects of the empowerment of Accounting FET Teachers at Secondary Schools in Motheo Education District.

#### **1.4.1. CAPS, NCS, LEGITIMACY AND SOUTH AFRICAN POLICY REQUIREMENTS FOR TEACHER TRAINING**

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Many of the current issues mentioned by Louw & Verwey (1999) within the training and education environment in South Africa are blamed on the repercussions caused during the apartheid era. The Macmillan English Dictionary (2002) defines apartheid as *'the political system that existed in the past in South Africa, in which only white people had political rights and power'*, which including access to quality education. Apartheid was abandoned in the early 1990's, a short while before South Africa become a democracy, and is generally viewed by many as a racist regime that promoted white domination. Knowing the possible lengthy road ahead and the many challenges to recover from a skewed approach by selective education and development, changes had to be implemented. In 2001 the DoBE stated that education has to play a significant role in overcoming the damaging effect of apartheid mentioned by De Wet & Wolhuter (2009) as well by the DoBE (2001). The post-apartheid government as described by Duvenhage (2006) and De Wet & Wolhuter (2009) attempted to overcome the effects of apartheid on education and they achieved various successes, but there were many failures as well and there is still a distance to cover. The NPC remarked that education might be *'where the apartheid legacy casts its longest shadow'* (in Kohler, 2012). An approach of government to overcome the ramifications of the apartheid legacy was the 1997 implementation of OBE in South African schools. Government concentrated on underqualified teachers, the need for sufficient resources

and restructuring curricula to name a few, while Warnich & Wolhuter (2009) argued basic needs such as water, electricity and a lack of computers in schools were not regarded as a priority. This possibly indirectly resulted in a decline of the matriculation pass rate since 2003 (South African Institute of Race Relations, 2008). OBE was labelled by education experts and teachers as the destroyer of the education system while Mahomedy (2012) said it was the cause of overworked teachers; due to the burden of administrative work. OBE has since been gradually replaced by government; first, as the National Curriculum Statement (NCS) in 2002 and then, in 2012, the Curriculum and Assessment Policy Statement (CAPS). The changes, according to Mrs. Angie Motshekga, Minister of Basic Education in SA, and the on-going amendment of the curriculum were caused by implementation challenges experienced by the DoBE (2011). The intention of the NCS, and subsequently CAPS, is to produce learners who are able to think critically, work effectively as group members, are able to organise and analyse information, and 'think outside of the box'.

Focusing on FET Accounting; in particular components like Financial Accounting, Managerial Accounting and Auditing; skills development, the DoBE (2011) made a concerted effort to address content and pedagogical aspects relating to the offering of this subject. The NCS and CAPS policies mandate schools to meet prescribed requirements when offering Accounting as a subject. These requirements stated by DoBE (2011) include that each learner should have a textbook, Accounting stationery or workbook and a calculator. Teachers in turn should have access to a number of reference textbooks, a copy of the King Code III on corporate governance and the Companies Act 71 of 2008, access to computers and the internet. The internet and urge be informed are critical to the success of teacher training programmes and capacity building initiatives at university level. Having command of the basic knowledge and skills needed for FET Accounting could further stimulate the acquisition of advanced knowledge outlined in FET Accounting modules presented in higher education and training.

Earlier research by Kohler (2012) found that historically *black* rural and township schools are still significantly poorly resourced compared to former *white* schools from the apartheid era, which accommodate more or less only 10% of the country's learners. In addition, this research indicated that these former *white* schools achieve better educational outcomes for students of all races.

Research by Barnes et al. (2009) determined that high school Accounting experience and performance had a positive relation to the performance of students in first-year Accounting at university. They also concluded that high school Accounting will have a positive impact on first-year Accounting only if there is a close correlation between the two curricula. The CAPS mention some of the topics that should be included in the Grade 12 Accounting curriculum (DoBE, 2011):

- † Understanding of the policies governing ethical behaviour in the financial environment, e.g. the King Code III;
- † Understanding of the legislation governing companies. This entails basic principles in the Companies Act 71 of 2008;
- † Integration of ethical considerations relating to companies;
- † Application of internal control and internal audit processes in a business environment;
- † Integration of internal audit and control processes relating to companies;
- † Completion of the VAT control ledger account from given information; and
- † Preparation, presentation, analysis, interpretation of and reporting on cost information for manufacturing entities, including calculations of variable and fixed costs in production and the break-even point, etc.

The DoBE (2011) stipulated that the CAPS also encourage educators to set examinations in such a way that at least 10% of the examination addresses problem-solving skills that require critical and creative thinking. Furthermore, Barnes et al. (2009) ponder that in light of all the changes occurring in education and the content of school curricula, the question is raised whether educators are sufficiently trained and qualified to understand and apply these changes in their classrooms, especially in a subject area as complex and fast-changing as Accounting.

### **1.4.2. SECONDARY SCHOOL ISSUES AND TEACHERS COMPETENCIES AND ABILITIES NEEDED FOR ACCOUNTING**

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South African schools are facing challenges with learner placements, resources and classroom capacity. Human (Netwerk24, 2016) confirmed that 16 000 Grade 1 learners in the Gauteng area could not be suitably placed in a primary school in 2016. Research by Kohler (2012) indicated the average class size in public schools was found to be 36 learners in 2009. In 2011 however, 2 800 schools averaged more than 50 students per classroom. Increased class sizes; especially in a subject such as FET Accounting which requires more individual attention to be rendered to learners; might be a challenge for novice teachers entering the teaching profession.

In addition to the above-mentioned challenges, the then Finance Minister, Mr. Trevor Manuel (in Mahomed, 2012) explained that the SA education sector still faced the following challenges:

- † the fact that at least 50% of teachers are not sufficiently competent and skilled;
- † poor infrastructure in certain areas;
- † a poor understanding of English by both teachers and learners and
- † a lack of dedication and discipline of SA teachers also appears to be a grave problem.

A 2011 study by Kohler (2012) revealed that teacher absenteeism was estimated to reach 20% from Mondays to Fridays and increased to 33% in township and similar schools nearing month-end. Furthermore, South Africa has become accustomed to strikes. Odendaal (2014) calculated that an average of 65 strikes per year occurred in South Africa between 2007 and 2012. On average, teacher strikes can lead to a loss of 10 days of teaching time per annum. Hohler (2012) found that township schools, even more teaching time is lost due to union meetings held during school time which have become common practice. Adding to the woes, a study by the National Professional Teachers Organisation of South Africa (Naptosa) in 2012 indicated that the highest dropout rates of learners in schools occur in the FET phase. Three main reasons were noted by Mahomed (2012). Number one is the poor relationships between teachers and learners, secondly the learners' frustration with

inexperienced teachers, and lastly, the lack of significance of education to real life experiences and scenarios. These issues may seriously hamper the quality of teaching and learning, especially in challenging subjects such as FET Accounting. The researcher will investigate what impact the above-mentioned circumstances at schools have on FET Accounting.

Apart from possible incapacitated FET Accounting Teachers at school level, another factor to consider is the type of textbooks currently used in schools. These textbooks may be outdated and below standard when compared to textbooks used at tertiary level. Samoff (2001) reported that schools in rural areas have few books and unsatisfactory supplies; in turn the DoBE (2010) also stated that some schools in rural areas may not have access to textbooks, material and other equipment needed to provide quality education to learners. To ensure alignment between FET Accounting Content and FET Accounting Methodology, the researcher will investigate the practicality of using FET Accounting textbooks as part of the FET Accounting Methodology module, which might enhance the capacity of pre-service FET Accounting Students. This will be discussed during the third phase of this research.

Samoff's (2001) literature revealed that textbooks and other resources in rural schools are mostly outdated, unavailable to learners, or in unusable conditions. This supports the study by Barnes et al. (2009) who indicate that the high failure rate of first-year Accounting students occur primarily in students from designated groups. This might be ascribed Kohler's (2012) argument that higher absenteeism and occurrences of strikes by educators in township schools.

Research on the lack of resources within the Motheo Education District will be done to investigate the possible impact it might have on FET Accounting Learners.

Shifting the focus from the external influences beyond the control of secondary schools; the researcher will inspect the control measures implemented by schools which has its effect internally. Mainly this will evaluate school-based FET Accounting Teachers and some of the personality traits linked to the teaching of FET Accounting. The researcher is of the

opinion that school-based FET Accounting Teachers appear not to have the necessary capacity and experience to teach learners in FET. High school learners need to master the FET Accounting Content in order to succeed at higher education level, especially in professional qualifications for Accountancy. According to Packree (2010) and the South African Democratic Teachers' Union (SADTU), there is a desperate need to improve the quality of teachers and teaching. However, aspiring FET Accounting Teachers, current FET Accounting Students, might not be trained appropriately for this purpose. In addition, Packree says it might be possible that teachers ignore the curriculum as set out by the DoBE in the CAPS or they might have insufficient understanding and knowledge of how to teach FET Accounting content to transfer the knowledge to learners. Institutions of higher learning also have to do introspection of the way they prepare and train teachers for the Basic Education Sector. It therefore also becomes important that lecturers at university level are grounded in Education as a discipline and that they also hold professional teaching qualifications. Shifting the blame to the Department of Basic Education does not resolve challenges with regard to the effective teaching of scarce skills subjects such as Accounting.

In 2010, Barbara Creecy, Gauteng Member of the Executive Council (MEC) for Education, stated that, despite massive achievements in education since the democratic era, learner performance did not improve as anticipated. She credited the underperformance of schools to factors such as learner and educator discipline, school safety, poor hygiene, a lack of infrastructure, poverty, social deprivation, curriculum management, inadequate subject coverage, poor quality of teaching and assessment and ineffective school-based systems for monitoring curriculum delivery (DoBE, 2010). The number of learners in classrooms researched by Chisholm (2005) may also have an effect on the quality of the teaching they receive. Educators in government schools may not have enough time to give each learner the individual attention they may need to be successful in a subject area such as Accountancy.

This study will investigate if the above factors affect the competencies of FET Accounting Teachers, and how NSC results could improve even though these factors are still prevalent

in many schools. The study will aim to limit the impact from the above-mentioned factors by enhancing FET phase Accounting Teachers capacity.

Apart from the external and internal influences influencing teaching at schools, and the challenges linked to both aspects and the effects those might have on Accounting FET Phase as a subject, a third scholastic effect comes from within the class room. This is the leadership and guidance presented by the Accounting teacher himself. This aspect could be termed personality traits, teaching styles, professionalism, commitment and motivation.

Van Romburgh (2014) reported from the Northwest University, that lecturers were asked to provide additional comments or suggestions in their questionnaires regarding the subject Accounting at high school level. The lecturers gave a very wide range of comments and suggestions, of which the most prominent are summarised below:

- The topic of VAT is included in school textbooks from Grade 8, but when students enter university they seem to be unfamiliar with the topic. More lecturing time on the topic has to be provided to ensure that the students understand it.
- Some lecturers felt that students are being coached at school to pass Grade 12 examinations, instead of being taught to think critically and logically about concepts.
- Accounting at school accounting should focus on basic concepts, for example, the accounting equation and to identify differences between the elements of financial statements, and students should be taught why they are processing a particular transaction.
- One lecturer commented that high school teachers do not keep up with changes in the subject and that a great deal of lecturing time is spent on 'un-teaching' concepts taught to students at school.
- Lecturers commented that students do not understand how journal entries affect financial statements.
- Another lecturer commented that students should be made aware of the International Financial Reporting Standards (IFRS) and the Companies Act on a basic level.

From the results obtained and documented above, conclusions on the study will be drawn and recommendations made in the section that follows.

The students (post scholars) agreed in general that their teachers were present in class, that they could maintain discipline in the class and that they were prepared for every lesson, but the students disagreed that additional study aids were necessary to be consulted, and a fewer than expected number of students did not need to attend extra classes, although opinions varied greatly in this regard. For the most part, students regarded their Accounting teachers as appropriately qualified to have taught them the subject and they were satisfied with the quality of teaching they received; but students were less sure whether their Accounting teachers would have been able to teach university Accounting. The extent to which teachers prepared the students for university Accounting and their knowledge of new Accounting developments were also viewed in a slightly less positive light compared to the other factors. Overall, the above results from Van Romburgh (2014) seem to indicate that, at least through the perceptions of the participating students, it is unlikely that the quality of school Accounting teachers is a significant cause for the decrease in the quality of first-year SAICA students, as a result of future exposure to content during their study career. This study will mainly focus on whether increasing the capacity of FET Accounting teachers, will have a positive or negative impact on Accounting results as indicated by previous studies.

The implication of the above study by Van Romburgh; is that prospective teachers (FET Accounting Students) entering university might have knowledge and skills gaps in subjects such as Accounting. It therefore becomes critical for universities, such as the CUT, to have adequate support systems for students to acquire the essential and additional subject content, pedagogical and professional knowledge in mastering FET Accounting.

### 1.4.3. THE NEED FOR CUT PROGRAMME ALIGNMENT AND RESPONSE TO TEACHER TRAINING NEEDS

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Education specialist, Greame Bloch, at the Development Bank of South Africa (DBSA), asserted that only about 15% of learners who obtained their NSC, had scored satisfactorily to gain entrance into tertiary institutions. Both universities and companies according to Mahomedy (2012) equally argue that the skills and knowledge levels of matriculants are not satisfactory, nor up to standard. It can therefore be concluded that the state of SA's secondary education needs to be improved significantly to ensure that the learners of today are prepared sufficiently for tomorrow.

Research by Van Romburgh (2014) relating to the gap between Accounting at high school and Accounting at university, recommended that universities and the DoBE work in union to overcome the problem areas in Accounting education. The DoBE should be made aware of the needs of universities relating to the content of specific subjects, such as Accounting, and implement initiatives to address these needs. In this regard he suggested that school Accounting should keep its focus on the teaching of basic Accounting principles and to leave the more complex principles to university lecturers with the relevant experience and exposure to these content areas. Van Romburgh added that annual meetings in respect of various subject groups should be held to ensure these needs are met. In addition, he suggested that universities should provide feedback to the DoBE whether the implemented adaptations are making a difference to the quality of students who enter university.

Realisation of a problem generally occurs when it is too late. Research indicated a high failure rate among first-year Accounting students at higher education institutions (HEIs). Research indicated that this is not an isolated concern in South Africa, but a matter of international concern as well. In South Africa however Barnes, Dzansi, Wilkinson & Viljoen (2009) found that the vast majority of failing first-year students are from designated black empowerment groups. These designated groups are defined as *the previously disenfranchised population in South Africa* (as a result of the apartheid regime), i.e. African,

Coloured and Indian people in South Africa according to AND Concise Dictionary (2012). The deteriorating pass rate in first-year Accounting courses in tertiary education is an important topic that has resulted in national and international research projects on the subject and dictates ongoing investigation on this topic in an attempt to eliminate this casual education in South Africa. Although many a factor could affect this deteriorating pass rate of first-year Accounting students, the literature seems to indicate that problems experienced at secondary school level are the major origins for students not being adequately prepared for tertiary education. This in turn creates a gap between secondary and tertiary Accounting education which is widened by issues not yet sufficiently researched in the context of Accounting. Both Kohler (2012) and Packree's (2010) studies suggested the inadequate Accounting curricula as stipulated by the DoBE (2010) in secondary education, underqualified FET Accounting Teachers at secondary level and insufficient resources (including textbooks) available to secondary school learners contributed to widening gap.

The CUT has produced a number of FET Accounting Teachers in the Motheo Education District. Therefore, research will be conducted on the preparedness and capacity of these graduandi who have concluded their studies in the FET Accounting course at the CUT. The findings of a Research Report on CUT's CIS project in Welkom in 2015, revealed the need for practising high school teachers to acquire competence in specialist topics such as Auditing, Ethics and Advanced Taxation. Van der Merwe (2014) indicates the importance that FET Accounting Lecturers should also possess the required knowledge and experience to present these subjects appropriately at university level. Therefore, it can be concluded that there is at least some merit in the literature condemning problems in high school Accounting education, especially amongst black students who participated in that study. The study confirms the impact of apartheid on the South African education system, in particular, in the quality of matriculants that are produced each year.

More specialist topics relating to auditing, ethics and advanced taxation can be the focus of universities where these subjects are taught separately, and the lecturers have the

knowledge and experience to present these subjects appropriately. The studies of Packree (2010), Kohler (2012) and Van Romburgh (2014) confirms that the impact of apartheid still lingers in the SA education system, in particular regarding the quality of matriculants produced. The only way forward is for both universities and the DoBE to work together to overcome the problems facing FET Accounting education and to ensure that better-quality students is produced to enter university. The DoBE should be made aware of the requirements of universities regarding the content of specific subjects, such as FET Accounting, and how to implement these requirements effectively into the school curriculum. It is suggested that universities and the DoBE schedule annual meetings for various subject groups to ensure these needs are being met and for the universities to give feedback to the DoBE whether the changes implemented are making a difference to the quality of first-year students who enter university. Implementing these suggestions might be a strenuous and expensive procedure initially, but the benefits will be so much greater, as the country should then have better qualified and equipped students entering university and then practice. This can, in turn, have a positive effect on the country's economy.

A study by Rankin, Silvester, Vallely & Wyatt (2003) and Barnes et al. (2009) asserted that high school Accounting is beneficial to the performance of students in first-year Accounting if there is a close association between the two curricula. In Rankin et al. less than half of the participating students indicated that certain topics in the school curriculum were taught at school, including the King Code III on corporate governance, Managerial Accounting, Audit-sampling techniques and the use of information technology in the subject. These topics were added to the school curriculum only recently. When compared to results obtained from the lecturers' questionnaires, topics relating to auditing and the King Code III were also not regarded as important topics. It is recommended that the school Accounting curriculum be adjusted to focus on the basic concepts of the subject area and build a strong foundation for learners so that they are able to cope with university Accounting curricula and assessment.

The necessity for a proposed alignment by the CUT, and the need therefore will be evaluated will be investigated within this study. Further research will need to be undertaken in to alignment these two curricula if this research suggests it necessary.

An abridged summary of the problems mentioned in this section between FET Accounting practice and FET Accounting Methodology and Training indicate the following gaps:

- † Results of NSC are not satisfactory.
- † FET Accounting (Secondary School) and FET Accounting Methodology and Training (Universities of Technology) curricula and textbooks are not in complete alignment to prepare students for the teaching profession.
- † FET Accounting Teachers might not be preparing learners adequately for the demands of an Accounting qualification at university level.
- † FET Accounting Teachers might not be adequately capacitated to teach the revised CAPS FET Accounting curriculum at school.
- † FET Accounting Teachers who finished their studies prior to the changes to the NCS and CAPS documents, or before major changes in the Accounting profession, like the implementation of the King Code were affected, might need additional in-service training in the form of Continuous Professional Development (CPD).
- † A possible insufficient FET Accounting Methodology and Training module taught at the CUT.

The CIS Report (2015) conducted by the CUT Welkom campus in partnership with the Lejweleputswa Education District indicated the following from questionnaires completed by the FET Accounting Teachers:

In terms of content knowledge of teachers, it was noted that the planning and teaching in schools do not complement the CAPS teaching plan. Lesson content is not complimenting CAPS topics and content, resulting in learners not being prepared for the Annual National Assessment (ANA) tests. The language abilities of teachers and learners are a great concern, especially English concepts, terms, definitions and pronunciation. Teachers seem not to be knowledgeable about certain topics in the Subject/Learning area, e.g. EMS

(Accounting) and lack comprehensive understanding of specific topics, resulting in ineffective facilitation.

The methodology approached by teachers on the other hand concluded that FET Accounting Teachers do not know how to teach difficult topics e.g. Cash Flow Statement in Accounting which might result in certain concepts just being read instead of being taught; indicating an inability to link theory with real life situations. Assessment procedures are not met, for example formal and informal assessments. Teachers do not seem to employ concrete teaching strategies. and have difficulty in progressing from elementary to more advanced concepts. There seems to be an uneven distribution of subject content. FET Accounting Teachers do not know how to progress from one grade to another.

With regards to the responsibility role of teachers, the report by Van der Merwe (2014) indicated a lack of commitment in terms of learner involvement in the teaching-learning process, truancy and absenteeism of teachers and the exclusion of learners from classes. Teachers seem to lack the ability to maintain classroom discipline. Issuing and marking of homework to create a sense of responsibility in the learners is not managed properly and a lack of parent involvement makes giving homework futile. Impatience of teachers regarding non-comprehension of specific concepts by learners creates a teaching barrier.

The results of a study by Barnes et al. (2009) revealed that certain topics such as the King Code on corporate governance, which is included in the NCS and the subsequent CAPS, are in many cases not taught to students at school. From the questionnaires given to university lecturers it was, however, evident that some of these topics might be omitted by teachers because they are deemed as not crucial for school Accounting. The lecturers felt that high school Accounting should focus primarily on building a strong Accounting foundation by emphasising the basic principles, rather than teaching complicated concepts not directly related to Financial Accounting.

## 1.5. THEORETICAL FRAMEWORK

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The theoretical framework is the structure that can hold or support a theory of a research study, as it introduces and describes the theory that explains why the research problem under study exists.

The chosen theoretical framework for this study leans towards *Constructivism*. Constructivism from Kalpana (2014) appears to emphasize the active role of learners in constructing, considering and applying logic to information. The core of constructivism is that learners actively construct their own knowledge and meaning from their experiences by perceiving various things around them and making sense out of these objects, in particular, certain learning situations. The learning is adaptive as it integrates new knowledge with the existing knowledge and allows for the generation of innovative ideas or work. Constructivism involves more of exploration and discovery. Teaching that is constructivist, is learner centred-learners are actively involved in the construction of knowledge rather than being mere passive listeners. Constructivists' views can be organised in two forms, namely, cognitive and social. Cognitive constructivists view students as constructing knowledge by transforming, organising and reorganising previous knowledge whereas in social constructivism, students are provided with opportunities to learn through social interaction, their prior knowledge and experiences.

The relevance of the chosen framework to Accounting is due to the building concept applied to both Constructivism and Accounting. In both settings, according to the Piagetian point of view presented by Williams and Chinn (2009), the learner has to work from the known to the unknown. In both cases learners' prior learning is essential, and crucially integrated in the learning of new content. The researcher is of the opinion that if prior knowledge in the subject of Accounting is not sufficiently transformed, organised and reorganised, the learner might have an even bigger challenge to master the content that follows. Behaviourist learning models may be helpful in understanding and influencing what students do, but teachers usually want to know about the thought process which the students are undergoing and want to enrich their thought processes. For this aspect of

teaching, the best help comes from constructivism. Williams and Chinn (2009) describe the core of constructivism is that learners actively construct their own knowledge and meaning from their experiences by perceiving various things around them and making sense of those objects in a particular learning situation. The learning is adaptive as it integrates new knowledge with the existing knowledge and allows for the generation of innovative ideas or work; it involves more exploration and discovery. Constructivist models of learning differ among themselves and one of the most important differences is about how much the model focuses on learners as independent individuals (psychological), compared to the social links between an individual and people who may be more expert and who can help the individual to learn (social).

## **1.6. OBJECTIVES OF THE STUDY**

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Kohler (2012) identified teaching as an imperative variable in determining educational outcomes. He argued that teachers in South Africa with the relevant qualifications in 1994 have improved from 64% to 95% in 2010. The results of school learners during the same period unfortunately did not correspond with this increased qualification, in fact it has shown a slight decline. The CUT was selected because it attracts students from across the country, including a large percentage from rural and historically black schools, and since it is a feeding source of FET Accounting Teachers in the Motheo Education district. With the information gathered from the CIS report supplied by Van der Merwe (2014), and problems experienced in secondary schools, as identified in the above literature. The aim of this study is to investigate the main reasons for this possible gap between secondary and tertiary Accounting education and to recommend ways to overcome problems that are creating and widening the gap.

Emanating from the problem statement above the objective of this study is to enhance the capacity of FET Accounting Teachers in the Free State.

## 1.7. RESEARCH QUESTIONS

### 1.7.1. RESEARCH QUESTIONS

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1. Are the contents of FET Accounting Content and FET Accounting Methodology taught at the CUT relevant to the requirements set out Accounting Teaching Practice to capacitate prospective and practicing FET Accounting Teachers?

This research will aim to ensure that the education presented at the CUT is relevant and aiding FET Accounting Students to be empowered to fulfil the responsibilities of FET Accounting Teachers.

2. How applicable is School Based Learning (SBL) in terms of developing teachers' competencies in teaching Accounting?

School Based Learning is a course at the CUT where students would attend secondary schools to broaden their school experiences and expectations. This course aims to prepare FET Accounting Students to be effective teachers in their first year of teaching. This research will investigate if this course is preparing FET Accounting Students sufficiently for their role as FET Accounting Teachers during their first year of teaching.

3. How can the CUT ensure that a FET Accounting Teacher has the competencies and enhanced training capacity, as necessitated but the DoE, DHET and teacher training policy requirements?

Thirdly, this research will aim to identify the shortfalls and possible needs the current FET Accounting Methodology course might add to make FET Accounting Methodology at the CUT a course that prepares students effectively and sufficiently enough to be capacitated FET Accounting Teachers from their first year of teaching.

### 1.7.2. SPECIFIC AIMS

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**In addition to the specific aims, the following sub-aims will be undertaken:**

- To determine the adequacy of the content and delivery of the FET Accounting curricula in secondary education, and more specifically:
- To identify what lecturers in FET Accounting programmes (who train future FET Accounting Teachers at university level) regard as important topics in a high school Accountancy curriculum.
- To ascertain whether school-based FET Accounting Teachers are perceived to follow the whole curriculum as set out by the DoBE.
- To determine whether school-based FET Accounting Teachers are perceived to have the necessary qualifications and experience to teach learners the concepts they need to understand in order to succeed in tertiary education.
- To assess whether the content of the FET Accounting Methodology taught at the CUT is relevant to the requirements set out in FET Accounting Teaching Practice, Department of Higher Education and the Department of Basic Education.
- To ascertain the importance and value of SBL in terms of developing teachers' competencies in teaching FET Accounting.
- To analyse whether CUT could implement new measures to ensure that a FET Accounting Teacher has the enhanced capacity, as necessitated by the DoE and policy requirements. Clear guidelines will be developed for this purpose.

The above-mentioned objectives will be investigated through empirical research in the form of questionnaires administered to FET Accounting Teachers from selected secondary schools in the Motheo Education district as well as FET Accounting Lecturers at the selected university. The results should contribute to the identification of problem areas in high school Accounting and should, therefore, be of interest to FET Accounting Teachers, the SA government, the DoBE and FET Accounting Lecturers.

## **1.8. RESEARCH DESIGN AND METHODOLOGY**

### **1.8.1. RESEARCH DESIGN**

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To ensure a bright future for South Africa's education system with capable and qualified FET Accounting Teachers, an in-depth study will be employed, following a qualitative interpretive study, framed in a case study design at the Central University of Technology. According to Gay, Mills & Airasian (2009) qualitative research is conducted in the natural setting where-in a phenomenon is investigated. Accordingly, the researcher anticipates in following the prescripts of the latter authors to seek the views and opinions of participative Head of Departments (HOD's), FET Accounting Teachers, FET Accounting Lecturers and FET Accounting Students in enhancing the teaching capacity and training possibilities for prospective FET Accounting Teachers.

### **1.8.2. METHODOLOGY**

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With the researcher's experience in lecturing FET Accounting Methodology and previous exposure to the practice of Accounting, a phenomenological research method will be followed. According to English and English (in Cohen, Manion & Morrison, 2011) phenomenology is a theoretical point of view that advocates for the direct experience taken at face value and an orientation which views behaviour as determined by the phenomena of experience instead of an external, objective and physically described reality. With this method the researcher will aim to gather accurate information and perspectives on FET Accounting Teachers from the HOD's in FET Accounting at selected high schools in the Motheo Education District as well as their perceptions on the relevance of content taught at schools; the FET Accounting Teachers' perceptions regarding the capacity and ability of teachers to teach FET Accounting; FET Accounting Methodology Lecturers' views on the possible enhancement of the FET Accounting Methodology course taught at the CUT and finally, FET Accounting Students' perspectives on the training they receive at CUT.

### **1.8.3. DATA GATHERING TOOLS**

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The Phenomenological method requires a direct approach to the gathering of information. Therefore open-ended qualitative grounded surveys will be developed for: (1) HOD's and FET Accounting Teachers at selected high schools - this is to investigate the relevance of Accounting content taught in FET phase and to measure the capacity and ability of FET Accounting Teachers to teach the content as prescribed by CAPS; (2) Lecturers teaching FET Accounting Methodology at the CUT to ascertain the possibility that the FET Accounting Methodology subject could enhance the capacity of FET Accounting Teachers and (3) FET Accounting Students views on the training they currently receive at CUT.

Additionally, to the open-ended qualitative surveys, semi-structured interviews and focus group interviews will be held with the above-mentioned research participants. The incentive for the interviews to be held is motivated by McMillan & Schumacher (2010) when they describe phenomenology as a lived experience, where the researcher puts aside all prejudgments and collects data on how individuals make sense out of a particular experience or situation. The aim of the phenomenology is to transform lived experiences into a description of its essence, allowing for reflection and analysis. The typical research technique described by McMillan & Schumacher guides the researcher to conduct long interviews with the informants directed towards understanding their perspectives on their everyday lived experience with the phenomenon.

### **1.8.4. POPULATION AND SAMPLE**

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Derived from the above-mentioned design and methodology, three groupings of research participants will be involved in this study about enhancing FET Accounting Teachers' teaching capacity and training possibilities. According to Kumar (2014) the size of a sampling population and where the information will be obtained from is a key element to the study design. He states that the sample chosen between quantitative and qualitative research differs immensely. In quantitative research a sample is selected that is unbiased

and represents the population from which it is selected. In qualitative research, the number of considerations may influence the selection of a sample, such as the ease in accessing the potential participants; your judgement that the person has extensive knowledge about an episode, event or situation of interest; how typical the case is of a category of individuals; or simply that it is totally different from the others.

Research population group 1 will include all Heads of Department (HOD) in FET Accounting and FET Accounting Teachers at selected secondary schools. The target population will be selected schools in the Free State, more specifically from the Motheo educational district. The sampling of schools will be purposefully executed (schools where FET Accounting are currently taught).

Research population group 2 will include all prospective teacher FET Accounting Students at the Central University of Technology.

Research population group 3 will include all FET Accounting Methodology Lecturers at the Central University of Technology.

## **1.9. SIGNIFICANCE OF THE STUDY**

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This study will aim to enhance the capacity of FET Accounting Teachers, ensuring that the FET Accounting Students graduating from the Central University of Technology are capable, qualified and committed in educating the youth of South Africa. The study will investigate the quality of FET Accounting teaching at purposefully selected secondary schools in the Motheo Education District, examining the possible shortfalls. In addition to merely searching for inadequacies, the study will aim to provide suggestions on how these problem areas could be addressed if it is found that additional attention to FET Accounting Methodology is needed.

Benefiting from this study could firstly include the future FET Accounting Teachers, current FET Accounting Students, whom is part of the day to day teaching, possibly without success. The above-mentioned teachers could indicate the additional support required by teachers in

the province to effectively teach FET Accounting. Some teachers might not even be aware that they are falling short. Secondly FET Accounting Methodology Lecturers at the CUT will almost certainly learn more about the content needs at school level and the desire teachers have to be not only good, but great in teaching FET Accounting. Lecturers could make some tweaks to the FET Accounting Methodology module to ensure qualified, capable and capacitated FET Accounting Teachers entering the school system. Thirdly, and maybe most importantly, the learners choosing Accounting at school. These learners will benefit by having a great teacher whom understands FET Accounting and presenting the subject as an expert.

#### **1.10. LIMITATIONS OF THE STUDY**

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This study resorts under the teaching and learning interactive situations of education. It includes HOD's, FET Accounting Teachers in the Further Education and Training phase (FET) in the Motheo Education District and FET Accounting Methodology Lecturers at the Central University of Technology, Bloemfontein campus. The results of the study, however, cannot be inferred to teachers not teaching FET Accounting and those in the tertiary institutions not teaching FET Accounting Methodology.

#### **1.11. ETHICAL CONSIDERATIONS**

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**Permission to collect data:** Permission to conduct interviews and administer qualitative surveys will be obtained by the Head of Department, Free State Department of Education; principals, HOD and teachers from selected schools and the Central University of Technology, Free State.

**Informed Consent:** Prior to the distributing and managing of the qualitative surveys, consent will be obtained from each participant.

**Confidentiality and anonymity:** To ensure confidentiality, participants will be reassured verbally and in writing that the information will be treated with the utmost confidence.

## 1.12. CHAPTER OUTLINE

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1. Introduction
2. Literature Review (Part A and B)
3. Design and Methodology
4. Data presentation, Analysis and Discussion (Part A and B)
5. Findings, Recommendation and Conclusions

## CHAPTER 2

### PART A

## LITERATURE STUDY - SCHOOL BASED FET ACCOUNTING TEACHER CAPACITATION

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### 2.1. INTRODUCTION

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This literature study (Part A and Part B) examines the various issues confined to the enhancement of teacher and lecturer capacity and how this competence further affects the teaching and learning of Accounting as a school and university subject.

To ascertain the above, the constructivist framework to teaching was used for this study to do an in-depth investigation of the criteria involved in understanding the phenomena linked to the teaching of FET Accounting, at secondary as well as tertiary level. These criteria include; FET Accounting Content, the roles of FET Accounting Teachers, the roles of Head of Departments (HOD's), the role of the government and the contribution of universities in preparing FET Accounting Students. This study therefore investigated the relationship between school-based FET Accounting and the teaching of FET Accounting at university level. The outlined research questions for this study attested to the process to be followed in this research study.

This section of the literature study (Part A) focuses on the issues surrounding school-based FET Accounting Teachers capacitation.

### 2.2. CONCEPTUAL FRAMEWORK OF THE STUDY

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The conceptual framework used in this study comprises the cognitive and social constructivism theory of learning. Certain key concepts, such as teacher *capacity and training*; *professional teacher development* and *teaching possibilities* were also discussed.

The foundation for school Accounting is set during lower grades with the subject contents increasing in complexity progressing from one grade to the next. The relation between theory and practice becomes critical to the teaching of Accounting, not only in the Further Education and Foundation phase at school, but more evidently, at university level. A good foundation at secondary level is therefore invaluable for the preparation of FET Accounting Students at university level. The researcher attempted to engage with FET Accounting within the ambit of constructivism.

Constructivism described by Horn (2009) determines that learners should actively participate in learning to be able to construct their own knowledge of the subject matter. Phillips (2000) in turn mentions that students bring their existing knowledge, attitudes and interests to the learning situation where *knowledge is made, not acquired*. By constructing their own knowledge Jansen (2009) explains that learners would apply the acquired knowledge critically to make informed decisions that would display expected competences.

According to Powell & Kalina (2009), constructivism can be divided into two main ideas, namely cognitive constructivism and social constructivism. Palmer (2005) contends that cognitive constructivism is focused on the individual's constructing of knowledge from personal experiences. Social constructivism is developed from the socio-cultural perspective of Vygotsky (in Woolfolk, 2000) which states that learning takes place in a social context which encultures students with ways of thinking that are common to their community. Constructivism permits the researcher to give meaning and understanding to the context, as it is in conjunction with the participants involved.

This study investigated the constructivist approach to FET Accounting teaching and learning. The reason for this type of investigation emanates from the argument by the researcher that FET Accounting as a subject need to be explained and taught in a constructive setting. A learner must first master the basic theories, before piling up a magnitude of transactions to solve practically.

### 2.2.1. SOCIAL CONSTRUCTIVISM

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De Kock, Slegers & Voeten (2004) assert that social constructivism is founded on the Piagetian theory that regards learning as an individual process which is influenced by participating in social activities. Constructivism from Sanchez & Loredó's (2009) point of view, advocates theories show construction of knowledge by individuals and the society. It seems that social interaction results in influencing individuals' reaction to certain occurrences in life, especially in scenarios an individual has never come across.

Pouliot (2007) argues using a meta-theoretical version of constructivism which states knowledge is socially constructed, he argues that social reality is constructed and an inseparable component of social knowledge. The social construction of knowledge and reality can be argued to be opposite sides of the same coin. This epistemological declaration, from Vygotsky's point of view, indicates that more knowledgeable members of the society guide social interactions. This guidance provides gradual construction of knowledge to the less knowledgeable members of the community. Vygotsky (1978) referred to this situation as *zone of proximal development*.

The researcher believes learners construct knowledge and is influenced by their society, culture and language used at home and school. This building of knowledge stated by Martin-Stanley & Martin-Stanley (2007), Kinniburgh (2010) and Soheli (2010) does not take place in isolation or passive mode, but in a collaborative and active mode. If the latter assumption is accurate, it could indicate that an incapacitated FET Accounting Teacher could lack the skills to utilize the society, culture and language effectively to create knowledge constructively. This could suggest that the teachers' knowledge may be regarded as second to the influence exerted by society. An example might be that ethics from one society could differ from another as well as from the prescribed text book standards thus FET Accounting Teachers might be able to constructively use the external influence to eradicate possible shortfalls experienced by them.

### 2.2.2. COGNITIVE CONSTRUCTIVISM

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According to Piaget (in Palmer, 2005), cognitive constructivism entails that cognitive processes occur within an individual. It recognises a child as a scientist, which emanates through children's investigative efforts to make sense of the world around them. This conviction confirmed by Powell & Kalina (2009) states that learning can be induced by physical, psychological or social experience. Physical experiences are interactions with the environment, while psychological experiences entail engaging in constructive thought over the practice and knowledge gained and thirdly, the social environment involves interaction with adults and peers.

Both cognitive and the social constructivism recognise the individual construction of knowledge through engaging critically and reasonably with the learned material and experiences. Secondly, learners are viewed to be active, rather than passive participants, allowed to express their own worldview that makes sense to them to build up coherent and organised knowledge. These attributes of constructivism from Cottone (2007) and Kinniburgh (2010) are ideal for a co-operative learning classroom, where a teacher or lecturer also become a part of the learning community when different interpretations and ideas unfold during team interactions. As mentioned in social constructivism, FET Accounting requires the teacher to use existing knowledge to assist learners in building this wealth of knowledge. When a capacitated teacher transfers knowledge, he/she needs a sense of world knowledge, where for example, the financial environment of the real world can be brought into the classroom to assist in this building process. This research will measure to what extent teachers add value to the class room by linking their theoretical knowledge to the practical application there-of.

The researcher is of the opinion that FET Accounting teaching and learning is linked to constructivism. This opinion is supported by Celender (2016) who argues that the infamous basic accounting equation confirms the building concept in Accounting as school subject and university course. The basic *accounting equation* is the single most important equation in accounting, the foundation on which everything else rests. The researcher

upholds the view of Celender who states that without a decent foundation, the construction of almost all Accounting knowledge might be futile. Adding FET Accounting content in the right sequence and format is like the strategic application of cement used while building the foundation for a house. To build this *house* of knowledge, learners and students at school and university should therefore have access to competent, confident and capacitated FET Accounting Teachers and FET Accounting Lecturers respectively. This goal requires future FET Accounting Teachers to be well trained in theory and application to transfer the knowledge acquired during their own building period at University. Some cardinal concepts attached to the Constructivist theoretical framework will now be outlined.

### **2.3. KEY CONCEPTS**

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The key concepts explained below refer to the purpose of this research that entails that FET Accounting Teachers need to be capacitated. This study aimed to investigate the capacity level of FET Accounting Teachers possess and how to enhance other necessary capabilities, if required. To develop teachers might seem easier said than done, since it could be a common training requirement. Each teacher might need training in a different sphere of FET Accounting education presented at school. With reference to various teacher training needs that may well exist, the researcher sought to investigate the aspects discussed in the following sections.

#### **2.3.1. TEACHER CAPACITY AND TRAINING**

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Egbo (2011) postulates that there is agreement amongst stakeholders in education that as micro-level practitioners, teachers represent a centripetal force in most education systems. Egbo further adds that teachers' performance is inextricably linked to educational outcomes for both learners and the system alike. The glossary of Education Reform (2017) explains that teachers typically use the term capacity in reference to the perceived abilities, skills, and expertise of school leaders, teachers, faculties and staff. The phrase *building*

*capacity* refers to any effort made to improve the abilities, skills and expertise of educators. Abbot (2014) argues that educators need to build internal capacity to reduce a school's reliance on outside contractors or services. In building teacher capacity, the focus should be on several but the following broad areas: policy, training, pedagogy, and infrastructure development. On the other hand, Costa & Kallick (2015) suggest that evidence pertaining to the growth and development of teachers can be collected by triangulating data between self-observation, peer observation and administrator observation. For this purpose, Costa & Kallick indicate many schools in the United States have developed surveys, group process observation tools and journals to offer data regarding the capacitation of teacher practitioners. As teachers incorporate this *Habits of Mind* into their thinking and behaviours indicating they need more practice or expressing their excitement about how much they have learned, which indicate that they have developed the desire to continuously improve and learn.

Blanchard (as cited by Tanner and Vains-Loy, 2009) argues that the best practice to enhance teacher competency and increase training capacity is by giving feedback. Feedback is key to successful teaching, in addition; being open to and receiving criticism and advice are of the most important skills we can learn if we want to maximize our productivity as a teacher.

Pondering on this training and capacitation, it is evident that capacity refers to an increasing area to be filled. To the researcher it seems that constant training with relevant feedback is not isolated from each other if feedback defines the progress made. Accounting as a field of study is an ever-changing domain, which requires our teachers to be up to date with the new trends. A proper example refers to the internet and cell phone banking applications which became part of people's daily lives. This aspect influenced Accounting in a remarkable way, with regards to the method of payment and the security issues linked to it. Without proper training and feedback, learners will still think Accountants do financial statements by hand in oversized ledgers.

### 2.3.2. PROFESSIONAL TEACHER DEVELOPMENT

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According to Steyn & Van Niekerk (2002), professional development describes an ongoing development programme and initiative that focuses on the whole range of knowledge, skills and attitudes required to educate learners effectively. It also refers to the participation of educators or educational leaders in development opportunities to be better equipped as educators and educational leaders. Gulston (2010) postulates that the need for more attention to be accorded to the professional development of teachers is emphasised in the Report of the Ministerial Committee on Teacher Education (2005). He further avers that Professional Development can be viewed as a process which fits into the role of an educator as a lifelong learner. Educators and policymakers according to Darling-Hammond, Hyler & Gardner (2017) are increasingly looking to teacher professional learning and development as an important strategy for supporting the complex skills students need to be prepared for further education and work in the 21st century. For learners to develop mastery of challenging content and problem-solving skills, teachers must employ more sophisticated forms of teaching; accompanied by effective professional development, which is key to teachers' learning, development and pedagogies required to teach these skills. Craig, Richard and Kraft (1998) contend teacher development as a process and therefore different training and support is needed at different stages of this continuum. The education that teachers receive has the potential to make a difference to children's learning and therefore warrants careful attention.

Guskey (1995) argues that professional development is a crucial component in nearly every modern proposal for educational improvement. He suggests that this improvement involves a continuum of actions, and not a once-off achievement. In Wales, Lewis (2017) found teacher training has been placed under considerable scrutiny and the focus for future development in the education sector has been put systems, models and structures which emphasises why high quality professional development opportunities for teachers are so important.

Since Accounting is a field of constant change, it seems to be necessary for FET Accounting Teachers to attend seminars and workshops to ensure that recent, relevant and required information reach learners. Information that has been studied during the 90's or even post millennial might be outdated and not relevant to learners who might attend paperless universities.

### **2.3.3. TRAINING POSSIBILITIES**

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Training possibilities refer to the opportunity to improve one's skills. Moloi & Isabirye (2016) argue that quality education requires quality training from an international and national perspective. They stress that professional development of staff (teachers) for learning is thus essential in a fast changing, complex, globalised knowledge environment. In addition, they explain how an open-distance learning university in South Africa, engages in the planning of professional development of the training of undergraduate teachers to improve teaching practices, leading to students learning more. This could arguably be implemented for post graduate teachers as well. An important conclusion from this exploration was that communities of teachers should teach within their individual subject areas to enable them to share their experiences and maintain their passion for teaching. Both Moloi and Isabirye recommend that IT support personnel in the Department of Basic Education should provide learning materials needed by schools and assist in the online training of teachers to ensure quality.

Apart from the suggestions that a teacher should have access to online training in their individual subject areas, Salmon and Sayed (2016) add that another training requirement would be for teachers to be trained in different languages. Their research points out that the teaching of African languages is a crucial lever to build cohesion in South Africa. This requires prodigious coordination to support incentives for different language groups

*"Unless we come to that point, your incentive will always be short term because the broader paradigm out there still supports English as the medium of doing business and as the medium in which you will publish" (Salmon & Sayed, 2016).*

These scholars further confirm that incentives for different language groups can be traced back to how a teacher was prepared at university, how they were prepared to teach in a diverse language environment and which literature they were exposed to.

The South African Council for Educators (SACE) is a regulatory body established through the South African Council for Educators Act (Act No. 31, 2000). It acts as a professional council to enhance the status of the teaching profession with a vision of excellence in education (SACE 2011). It has the mandate to register and is responsible for regulating and managing the system of continuous professional teacher development (CPTD) in South Africa through the registration and quality assurance of CPTD providers. This again articulates that the obligation to undergo continuous training lies with the teacher, whilst the responsibility of CPTD lies with the Department of Basic Education.

A rather interesting training possibility found by the researcher could be deemed to be a viable alternative if the simulation Accounting training software could be developed. An example of this in the United States Military explained by a study from Darling, Benslay, Osborne, Clapis & Crutchfield (2017). The military requires delivery of training to pilots at the point of need. This means whenever and wherever the training is needed, the military determines if a pilot could train using a graphically intensive game hosted in a cloud. A usability study (a technique used in user-centred interaction design to evaluate a product by testing it on users) in a laboratory with twelve participants were trying to complete a mission using a military simulation training game. The participants in the study by Darling, Benslay, Osborne, Clapis & Crutchfield played the game in ten different configurations, simulating different scenarios. The usability study found that the simulation training game performed acceptably in a virtualized environment. The use of this software could assist to ensure FET Accounting teachers are up-to-date and knowledgeable about certain content. Following on the possible CPD system for FET Accounting Teachers, this software could be used in such a way that teachers could do assessments online of which the results could present an indication if they need further training on certain topics in the form of workshops.

As evident from the arguments and examples above, training possibilities can be found in various ways; from speaking an alternative language, attending a subject-related

workshop, scouting for internet resources or even playing a simulation video game. In Accounting a video game might not seem as feasible as with training to be a pilot, but the idea of a computer game like *The Sims* or *Online Monopoly* could be valuable in the transfer of Accounting principles. The challenging part of FET Accounting could be access to the internet and computers, especially in the rural areas. This in turn shifts the responsibility to the Department of Basic Education (DoBE). It might however not be fair to hold the DoBE solely responsible for training teachers, as support from the Teacher unions should also be rendered to FET Accounting teachers. These organisations can assist in maintaining a passion for their chosen field of Accounting study and to develop strategies to improve their own teachers' skills. Teachers should in addition avail their time, even during holidays, to ensure they attend CPTD and in-service workshops.

#### **2.3.4. ACCOUNTING**

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The current FET Accounting textbook by Schutte (2016) used at the Central University of Technology and referred to in this study describes Accounting as a system of recording information about a business, presented to various people to help them make decisions about the future. Investopedia describes Accounting as a systematic and comprehensive recording of financial transactions pertaining to a business, in addition to the process of summarizing, analysing and reporting these business transactions to oversight agencies and tax collection entities (Investopedia academy, 2018). Accounting Degree Review (2018) in turn describes Accounting as a way to communicate the financial health of a business or an organization to any and all interested parties.

## **2.4. RELEVANCE AND PURPOSE OF TEACHING POLICIES, NATIONAL CURRICULUM STATEMENT AND THE PRESCIBED CURRICULUM AND ASSESSMENT POLICY STATEMENT (CAPS) DOCUMENT.**

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Explaining the need for teaching policies and CAPS document requirements relate to the situation in secondary schools in South Africa. As this study strives to ascertain the capacitation of FET Accounting Teachers at school, it also investigates the situation at a specific university. Hence, two very different domains: Chapter 2, part A will continue the literature study about the schooling system and the perceived challenges FET Accounting Teachers might experience, whereas Chapter 2, part B will provide an outline of the situation experienced by university FET Accounting Students and FET Accounting Lecturers.

### **2.4.1. THE NATIONAL CURRICULUM STATEMENT**

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Post 1994, changing the school curriculum was a high priority for a democratic South Africa, which recognised the need for a single national curriculum framework that would bring, as stated by Lawton (1978), together those aspects of our culture which are too important to be left to chance. According to Richards (2011), experienced teachers are able to develop routines that enable them to perform effortlessly in a variety of situations with different kinds of children. They are willing to depart from their established procedures and use their own solutions, are able to improvise and have a wide repertoire of routines and strategies they can call upon. This could possibly indicate that changes to the curriculum would not have that a big effect on seasoned FET Accounting Teachers. This is in line with Fullan's (2001) implementation of a change model where he states that it is the experienced teacher who is able to use the relevant teaching methods in class, understand the interests and learning needs of the students and the content as well as the use of the relevant material. In contrast though, FET Accounting Teachers who are not confident to use the new approaches, resort to their old teaching methods; by this means concurring with findings by Spillane (2006) that teachers' prior beliefs and practices can pose challenges, not only

because they are unwilling to adapt to new policies, but also because their existing subjective knowledge may interfere with their ability to interpret and implement reform in ways consistent with the policy maker's intent. The 1995 White Paper as supplied by DoBE (2001) on Education and Training promoted a vision of a prosperous, truly united, democratic and internationally competitive South Africa with literate, creative and critical citizens leading productive self-fulfilled lives in a country free of violence, discrimination and prejudice. It has been this vision that has driven curriculum reform in the South African schooling context.

The implementation of the National Curriculum Statement (NCS) brought about some challenges with an underlying political, epistemological base and its instrumentalist approach. The complexity, language, lack of alignment and inadequate implementation support added to some frustration from critics to the new curriculum. Additionally, Chrisholm (2005) states the adoption of Outcomes-Based Education (OBE) was seen as an example of international 'policy borrowing', with its roots in competency debates in New Zealand, Australia, Scotland, Canada and parts of the United States, but not suitable for the conditions faced by South Africa's education system. Chrisholm further argues that South Africa's national version of OBE has been given local content and meaning by having its own roots in human rights, social justice, equity and nation-building. According to her South Africa's curriculum is simultaneously borrowed and inflected with difference.

In FET Accounting at school level, it is valuable to a standard, like the NCS which followed follow; especially with Accounting being an exact field where source documents and method of recording is globally standardised. An Accountant for instance who has studied at Harvard University will be able to follow a career in Accounting in Singapore with minor tweaks on tax percentage differences and by-laws. For this reason, an FET Accounting Teacher should teach a learner in such a way that the learner could apply to any university nationally or internationally.

The NCS include explanations how the South African school system divides year grades, learning areas and subjects. This section will conclude with the standardisation document supplied by the DoBE to ensure alignment of the FET Accounting curriculum.

### 2.4.2. EDUCATION BANDS

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The NCS set by the DoBE (2001) organised grades in two main bands known as the General Education and Training Band (GET) and the Further Education and Training Band (FET). General Education and Training Band consists of three phases: *Foundation*, Grades R-3; *Intermediate*, Grades 4-6 and *Senior*, Grades 7-9; whereas the Further Education and Training Band consists of Grades 10-12.

The Revised National Curriculum Statement (RNCS) is grounded in a learner-centred, outcomes-based education approach. In the GET (Grades 1-9) and FET (Grades 10-12) band, *subjects* have been replaced with *learning areas* integrated across traditional disciplinary boundaries. (OECD. 2008). A possible challenge that could arise by these changes would be if seasoned FET Accounting teachers refrain from attending workshops or read the adjusted curriculum material, and learners are then exposed to old content without the necessary adaptations. FET Accounting as a stand-alone learning area only appears in the FET band, which is the main investigation area of this study. Although numeracy and calculations do exist in lower grades, the main focus is FET Accounting.

### 2.4.3. LEARNING AREAS AND SUBJECTS

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The grade R-9 curriculum is structured into eight *learning areas*: Languages, Mathematics, Natural Sciences, Technology, Social Sciences, Arts and Culture, Life Orientation, and Economic and Management Sciences. For Grades 10-12 curricula the DoBE (2011) have developed for 29 more subjects. Sets of learning outcomes have been developed in each learning area or subject and beyond these, assessment standards for each learning area or subject at each grade outline the contents learners should achieve in order to demonstrate accomplishment of the learning outcome at the appropriate grade level. The researcher recalled that his school years from 1997 – 2001 included Accounting as a stand-alone subject from Grade 8 to 12 (then Standard 6 to 10) which resulted in five years of Accounting teaching. The current curriculum however, Accounting in the GET band, also referred to as

numbering, is grouped within the learning area of Social Sciences during the Intermediate phase, and subsequently grouped to a more focused group during the Senior phase with Economics and Business Management as part of the Economic Management Sciences (EMS) learning area (DoBE, 2013). It is only in the FET band that FET Accounting is treated as an independent learning area. The researcher is of the opinion that 3 years, compared to the previous 5 years, is not sufficient to transfer all possible content to master the subject of Accounting sufficiently. In addition to this limited three years of FET Accounting, the new curriculum does not require Mathematics as a compulsory subject, as is the case when a learner decided to choose Science and Agriculture as their Learning Field (SA Study, 2018). Table 2.1, acquired from SA Study, indicates how the four learning areas require specific subjects:

**TABLE 2 . 1 - LEARNING AREAS AS PER NEW CURRICULUM (NCS)**

LEARNING FIELDS	SUBJECTS
Science	2 Languages
	<b>Mathematics</b>
	Life Orientation
	Physical Sciences
	Life Sciences
	Geography
Agriculture	2 Languages
	<b>Mathematics</b>
	Life Orientation
	Agricultural Sciences
	2 of the following:
	Physical Sciences
	Life Sciences
Geography	
Human and Social Studies	2 Languages
	<b>Mathematics or Mathematical Literacy</b>
	Life Orientation
	Geography
	History
	Life Sciences
Business Commerce and Management Studies	2 Languages
	<b>Mathematics or Mathematical Literacy</b>
	Life Orientation
	Accounting
	Business Studies
	Economics

The focused subject for this study is FET Accounting to investigate if FET Accounting Teachers are capacitated to teach the specific subject. This capacitation includes the ability of FET Accounting Teachers to compress the previous 5-year content into a 3-year programme.

Shirley Olsen (2011), the chairperson of SAIPA’s national accounting Olympiad committee mentioned that the diminishing number of learners who have Grade 12 Mathematics as a pre-requisite for a bachelor’s degree in Accounting, leads to a dwindling pool of potential candidates who could of enter Accounting professions. She indicated that the number of Grade 12 learners taking Mathematics dropped from 300 000 in 2008 to 263 034 in 2011 since Mathematical Literacy was introduced as a compulsory alternative (Fin24, 2011).

**TABLE 2 . 2 - NATIONAL PERFORMANCE IN 11 MOST POPULAR SUBJECTS: 2013-2017**

Subject (Full time)	2013		2014		2015		2016		2017	
	Wrote (in numbers)	% achieved								
Accounting	145 427	65.7	125 987	68.0	140 474	59.6	128 853	69.5	103 427	66.1

Table 2.2 indicates how the number of learners writing Accounting during the National Senior Certificate supplied by DoBE (2018) declined from 2013 to 2017 with seemingly little effect on the pass mark, apart from an 8.4% decrease from 2014/2105 and a 9.9% increase from 2015/2016.

#### **2.4.4. CURRICULUM AND ASSESSMENT POLICY STATEMENT**

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To improve the implementation of the National Curriculum Statement in South African schools, the NCS was amended, effective from January 2012. A single comprehensive Curriculum and Assessment Policy document (CAPS) was developed for each subject to replace Subject Statements, Learning Programme Guidelines and Subject Assessment

Guidelines in Grades R-12. The CAPS document was developed to assist FET Accounting Teachers with a well-planned 3-year teaching plan assisting in matters like teaching schedules, assessment and moderation. The document however does not dictate how teaching should take place which, in essence, gives freedom to the teacher to deliver lessons in ways that require them to be creative.

Mouton (2012) argues that a lack of creative FET Accounting Teachers may contribute to the poor Accounting education and subsequent poor results at school level. He asserts that this 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. The findings suggest that generally speaking, positive images of entrepreneurship are hampered by a lack of identifiable role models, poor media presentation of individuals or small firms, and lack of encouragement from important influencers on career choices such as teachers and career guidance specialists.

## 2.5. FET ACCOUNTING CONTENT REQUIREMENTS

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The CAPS document for FET Accounting (Grade 10 – 12) prescribes the Accounting content at school level to include the following aspects in Financial and Managerial Accounting, as well as in Management of Resources (DoBE, 2011):

**TABLE 2 . 3 – TOPICS AS PER FET ACCOUNTING**

<b><u>FINANCIAL ACCOUNTING</u></b> <b><u>(WEIGHTING 50% TO 60%)</u></b>	<b><u>MANAGERIAL ACCOUNTING</u></b> <b><u>(WEIGHTING 20% TO 25%)</u></b>	<b><u>MANAGING RESOURCES</u></b> <b><u>(WEIGHTING 20% TO 25%)</u></b>
Accounting equation	Budgeting	Ethics
GAAP principles	Cost accounting	Fixed assets
Accounting concepts		Internal control
Final accounts and financial statements		Indigenous bookkeeping systems
Bookkeeping		Inventory
Reconciliations		
Salaries and wages		
Value-Added Tax		

The above topics are not arranged in a specific order, but merely an indication of what should be dealt with over the 3 years of FET Accounting education at school level. A breakdown of these topics was added as an Annexure (see Annexure K) as it is too extensive to include as part of the chapter. Annexure K thus describes how the above topics, as grouped under Financial-, Managerial- and Managing Accounting will be spread over three years to indicate to FET Accounting Teachers how much time should be spent per topic. In addition, the Department of Education supplied FET Accounting Teachers with assessment material and strategies to ensure a national standard (DoBE, 2011). This section will be dealt in part B, where comparison between what is required at school level and if prospective FET Accounting Teachers are taught accordingly. Du Plessis & Marais (2015) says even though teachers might feel that their class(es) should be autonomous, a basic standard should be adhered to, and therefore the Department of Basic Education supplied teachers with the prescribed CAPS document to ensure uniform teaching countrywide, especially in cases where learners might relocate.

Although the CAPS document has value in teaching FET Accounting, research by Du Plessis & Marais indicates that teachers tend to make the new curriculum their own. From Manda's (2015) point of view, a common mistake made by teachers is that they focus more on coverage of Accounting content rather than following and understanding a standardised curriculum. The researcher therefore argues that the curriculum itself does not seem to be the challenge, but possibly the individual teacher finding it difficult to adapt his or her method and approach to teaching.

## **2.6. CONTRIBUTIONS MADE BY THE GOVERNMENT**

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In relation to the obligation and responsibility of the South African Government relating to teaching and learning in South African schools, the 1995 White Paper on Education and Training states that the responsibility of education rests with the provincial governments. In addition, it indicates that the main onus for planning and coordinating is a constitutional obligation of the national Ministry of Education in support of provincial ministries. The

White paper further notes that the cost of the provision of schooling for all children at an acceptable level of quality, at General Education Curriculum (GEC) level, must be borne from public funds. Although the obligation lies with the government, the researcher feels that FET Accounting as a subject does require assistance from the private sector and Professional Accounting bodies to ensure the promotion of specific duties and responsibilities for each party.

In the government's plan of action, the Department of Education (2003) recognised that low teacher productivity needed to be addressed. Extensive in-service training programmes, known in short as crash courses were presented in an attempt to solve the low productivity of teachers. These crash courses were inadequate for some teachers, while others never received any in-service training at all. As a result, the Department of Education, in collaboration with the private sector and other government programmes, has introduced various short courses and development processes to assist FET Accounting teachers in their teaching (OECD, 2008). The short courses included guidance and initiatives from Dinaledi (Centres of Excellence) in Mathematics, Science and Technology; QIDS UP (Quality Improvement, Development, Support and Upliftment Programme of CUT), providing educator and district development support to 5 000 low performing primary schools; and Education Management Information System and Integrated Quality Management System. The researcher feels that these additional short courses and additional programmes provided by the Department of Basic Education should have the sole purpose of teaching new topics or content when added to the curriculum, and not to address lack of knowledge for post graduates. If the CUT or any other university allows an individual to graduate the assumption should be that they are fully capacitated to teach FET Accounting.

Forming part of numeracy, the researcher believes that FET Accounting Education should have additional assistance from Professional Accounting bodies, especially as it will educate the country as a whole, how to be financially efficient, even without choosing a career in finance.

## 2.7. FET ACCOUNTING TEACHERS

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Dayimane, a journalist for DestinyMan.com reported in 2015 that the number of teachers who were leaving the field was increasing (in Destinyman.com, 2015), although Mhlanga, Communications Acting Chief Director at the Department of Basic Education, according to Dayimane does not seem to agonise about the loss of educators and also denies a crisis. Contrastingly to Mhlanga, the OECD (2008) indicated more than one-third of newly qualified educators intend to teach outside South Africa if they plan to teach at all. This seems to be the result of low job satisfaction, as 54% of educators, two-thirds of whom teach in the Technology, Natural Sciences, Economics and Management fields, considered leaving the profession. This research will aim to investigate why the morale seems to be low among teachers as well as to illuminating which challenges would contribute to a change career options away from Teaching. Dayimane (2015) claims the main reasons for the declining number of educators are financial decisions and seemingly low remuneration. Mhlanga refutes this a reason, indicating that Government packages still topple the private sector with regards to remuneration.

Research done by Morrow (2007) HSRC confirms this exodus of teachers by providing figures from 1994 to 2004, indicating that the current number of about 6000 annual teacher graduates is well below the replacement needs of approximately 20 000 per annum, expected to reach 38 000 by 2008. Addressing this phenomenon, the South African Government and OECD (2008) approved a national bursary scheme in 2007, called *Fundza Lushaka*, translated as *Educating the Nation* specifically for students studying to be teachers. Following from the previous paragraph, the researcher values this bursary scheme as unique, especially with the low morale currently among teachers to stay and teach in South Africa.

After 1994, education departments had to be re-organised to redress the lopsided, racially hierarchical provision of educators in the former regime, with the aim to redeploy teachers. In 2008 the Organisation for Economic Co-operation and Development (OECD) found that many of the best qualified and most experienced educators left the profession since the

teacher redeployment system the schools most in need of assistance did not benefit greatly from the redeployment, since most educators were reluctant to teach in the poorest, often remote areas. Privileged schools had to adjust to a substantially smaller staff complement and learner: educator ratios in former disadvantaged schools improved. The researcher is of the opinion that suitable capacitation could lead to better understanding of the FET Accounting content. This could in turn provide a more passionate FET Accounting Teacher that may lead to better job satisfaction; which essentially might fill the void of Accounting Professionals.

The following section ought to explore FET Accounting Teachers availability and stance towards FET Accounting. In 2008 the OECD concluded 14 years into democracy most current educators were trained before 1994; even though a late 1990s rationalisation process caused many of the best qualified and most experienced educators to leave the profession, as discussed in the previous paragraph. Taking the results from OECD into account, this research shows that universities have not provided capacitated teacher numbers for FET Accounting Teachers to address this shortage since 1994. Furthermore, it appears that many educators often arrive late at school and leave too early; and of the little time they spend at school, too much of it is spent on administrative tasks. Education policy expects educators to spend 64% to 79% of their time teaching over a 35-hour week, but, on average, educators only spend 46% of their time teaching. Research by Morrow (2007) indicated that teachers spend progressively less time on teaching and other school-related activities as the week progresses, with very little teaching occurring on Fridays in many schools.

A survey by Chrisholm & Leyendecker (2008) indicated that education depends centrally on the quality of the teachers, their content knowledge, facilitation of learning via various teaching methods and access to learning programmes and textbooks. These aspects seem to affect the quality of teacher training directly. Fullan (1991) and Rogan and Grayson (2003) argue that it is the experienced teacher who is able to use the relevant teaching methods in class, understand the interest and learning needs of the learners, together with the content and the use of the relevant material.

### 2.7.1. CHALLENGES WITH REGARDS TO THE CAPACITATION OF FET ACCOUNTING TEACHERS

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The Government, as the main employer of teachers in South Africa, has a few challenges in the appointment of new teachers. This challenge increases each year as universities are subjected to limited enrolment space. Mouton (2012) reported the number of applications at South African Universities in 2012 exceeded the number of places by 183 000. Mouton argues the picture as dismal if one considers that only 15% of registered first-years, which includes prospective FET Accounting Teachers, graduate in the required time. This figure indicates a large drop-out rate and that a number of unqualified individuals are currently employed without finishing their studies. The researcher deliberated on how FET Accounting Students are selected and if stricter pre-requisites could result in students selected by a rubric to reduce this high drop-out ratio, resulting in more passionate FET Accounting Teachers.

Blaine (2010), in turn, indicates that another concern is the fact that 80% of South Africa's university students come from only 20% of the country's schools. Manda (2014) suggests this scenario is related to a combination of low skill levels and poor education; which could be viewed as troublesome times for any nation. Manda's research suggests, although most teachers have the required minimum academic teaching qualifications and experience, it is indicative that they lack the in-depth subject skills and competence required to perform well at a higher level. He mentions that even though the teachers' qualifications were adequate, there was still a lack of skills, adding to the dilemma of universities and the Department of Education. This seems to be in line with Du Plessis & Marais (2015), stressing that teachers using the recent CAPS are not focused on skills and thinking, but rather on reliance on content. They also pointed out that the NCS according to UMALUSI (2011) did not represent a curriculum that the average South African teacher would be able to teach easily; suggesting that when skills and critical thinking are absent, learners might not benefit from the *average* South African teacher. Dirks (2013), author of *Dreams to Reality* boldly states that South African teachers do not have the basic pedagogic and content knowledge competencies needed to impart the skills needed by our learners.

This study also attempts to uncover some of the challenges encountered within the FET school-based sector which prohibit FET Accounting Students and Teachers to reach their full capacity. The next few paragraphs will focus on the needs and possible lacking areas currently experienced at schools and universities (part B) and if they have an effect on how FET Accounting students and teachers approach their daily teaching and learning.

### **2.7.2. FET ACCOUNTING CHALLENGES IN THE SCHOOL SETUP AND CLASSROOM**

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Within the school environment, teachers, learners and various other factors influence the effectiveness of teaching in the classroom. The following paragraphs will present a short overview of some of those challenges which will be investigated in more detail in later chapters to measure the capacitation of FET Accounting Teachers in the selected schools in this study.

O'Connell (*in* Blaine, 2010) argues that it is important to distinguish competence from talent, as learners are not without talent, but rather do not seem competent, because they had not been properly taught at school. Malada (2010) supports this notion in saying that if learners at tertiary level cannot read proficiently, it is partly because they failed to learn to read at a tender age. In turn Lekota (2012) adds that poor matriculation results reflect the failures of basic education.

Views by Biggs derived from McGregor (*in* Seigel, 2004) emphasise the concept that a high or low trust culture affects motivation. They argue that when an organisation does not trust its workers (teachers), it will get less work out of them. In addition, the cynical and unhelpful attitude of a teacher often contributes to learners' failure. Seigel (2004) stress in correlation to Briggs's statements that learners should be given clear direction and constructive feedback, and to convey confidence and trust in them. If teachers treat learners as untrustworthy, it will direct all kinds of negative messages and teaching strategies.

The above indicates generic challenges in the classroom itself, thus pointing to the seemingly ineffectiveness of teachers. This research aims to investigate these challenges experienced by FET Accounting Teachers and if these challenges are barriers to effective teaching, how the possible incompetence may be addressed. The researcher is of the opinion that South African schools need FET Accounting Teachers that empower learners and not teach them. To achieve this FET Accounting Teachers should know their subject content by heart and be able to explain two or more methods of solving a problem. Encounters with textbook orientated teachers indicate that most of them probably have never mastered the content.

To avoid blaming only teachers for the challenges experienced at school, the next section will look into the challenges teachers are exposed to in South African schools. Many of these challenges are also applicable to school-based FET Accounting Teachers.

Masitsa (2004) notes that the euphoria of South Africa's new-found political freedom has been largely replaced by the post-1994 sober reality of limited resources. Masitsa describe that these shortages have pitted a multitude of problems, especially in an era where technology seems to be the only drive towards learner interest in any form of work. In many South African schools' instructional media are neither used nor available, although teachers regard such media as necessary and useful. There is a particular need for computer technology (Carrol 2003) and teachers should be trained to use this technology in the classroom where it can be a valuable aid. Lee, Ostrosky, Bennet & Fowler (2003) further state that two-thirds of schools' lack infrastructure to connect to the internet, although teachers are encouraged to use new technology to give the contemporary learner the best possible education that will truly empower him/her. Unfortunately, this is often not possible caused by a lack of the necessary resources.

## 2.8. THE LEARNERS INSIDE THE CLASSROOM

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Some of the biggest concerns in education are the abundant challenges teachers have to face; ranging from limited resources to unbearable weather conditions, to multicultural classrooms where every learner responds differently to each situation and challenge.

Dirks (2013) argues that children (learners) leave school without the three basic R's of education, referring to the ability to *Read*, *wRite* and *aRithmetics*. She adds that the inefficient utilisation of resources, coupled with little accountability and transparency, inadequate organizational support to teachers and the bureaucracy in the educational department add to the difficulties experienced at schools. Dirks comments that South African learners do not have a culture of reading and lack the motivational push to learn from their community and families. Many learners come from townships and rural areas with a lack of basic amenities, infrastructure and learning resources. Parents have little or no education themselves and families are often negatively affected by poverty and hunger.

### 2.8.1. SOCIAL AND ETHNIC CHALLENGES

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Glasgow (2010) disputes the ontological notion that social reality is constructed, basing his argument on race as a social reality that cannot be constructed. The perspective of Stears (2009) in this situation, however, supports the stand by using the classroom environment, where a teacher and learners can learn together and actively create a social learning reality, thus shifting the focus on similarities and not differences. The classroom reality can either be a behaviourist, amongst other, situation where there is no interaction for learners to express their world view, or a social constructivist one where learners and the teacher interact, allowing the mutual construction of understanding of concepts and skills. Harkness (2009) concurs that in a social constructivist classroom, learners are able to raise different views.

## 2.8.2. STANDARDS AND KNOWLEDGE OF TEACHERS

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Another challenge facing the education system in South Africa is the inability to set and monitor standards at all levels. According to Taylor & Prinsloo (2005), this led to a lack of accountability in the school system, especially with the intense interest around the matriculation examination results. They add that 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.

Van Rensburg, Penn & Haiden (1998) recommend that the most important government remedial interventions must include training of managers to implement accountability, the training of teachers in subject knowledge, and building teacher capacity to promote proficiency in reading and writing, particularly in English, which is the medium of instruction of most learners currently. Roodt & Conradie (2003) also emphasise that in a knowledge-based society, quality education is crucial. They observe that formal education in South Africa is currently reaching the majority of children between the ages of seven and fifteen years. However, they concede that the actual educational attainment is still low. Hofmeyer (2009) noted that this low achievement is the result of teachers' lack of sufficient content knowledge and instructional methods that challenge their pupils' intellect. It could further be argued from Hofmeyer that the erosion of the culture of learning and teaching is reminiscent of the resistance during the period before democracy.

The researcher believes that reading skills in FET Accounting could be seen as less important than mathematical and numeracy skills. The reading skill however, will determine if a learner or teacher can interpret Accounting information. FET Accounting as a subject field is taught with terminology, which constitutes an integral part whether an aspect is understood or not.

### **2.8.3. ISOLATED CHALLENGES**

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In the next few paragraphs challenges affecting teaching, but not associated with to learners or teachers will be discussed.

Challenges affecting education in South Africa have also been experienced in other African countries. Manda (2014) commented studies conducted in Benin, Guinea, Mali, and Senegal by the International Institute for Education Planning in 2004 all noted a number of barriers to decentralisation. These ranged from poor quality monitoring, overloaded and under- resourced schools to a lack of transparency in the use of resources by the education authorities.

Studies conducted in Asia, including Bangladesh, India, Nepal, Malaysia and the Philippines covering public and private schools in urban and rural areas with sizeable or limited resources; outline implications necessary to improve the quality of education. According to De Grauwe (2004), one implication of the studies above is that educators should be given professional training so that their autonomy can be increased subsequently. The researcher regards the above statement by De Grauwe as indicating clearly that our learners should be better schooled, by ensuring that our teachers are properly trained.

The following section of the literature study (Part B) will study the literature on the FET Accounting curriculum and the competence of FET Teacher Education Accounting Students pursuing a career as a FET Accounting Teacher.

### **2.9. FUTURE BENEFITS FROM FET ACCOUNTING**

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The debate on who will perform better at University Accounting, those students who took FET Accounting at school or those who did not; is answered by the findings of Rowlands (1988). Rowland's research concludes that having Accounting at school tends to improve student performance in the first year of Accounting study at university, and that this effect persists when monitoring academic ability. Rowland's study however observed a while later, that prior Accounting exposure, explains only 4% of the variation in marks for

Accounting I at university. Furthermore, it was found that students with no or very limited prior exposure to the subject of Accounting at school who proceeded to Accounting II at university level, slightly outperform students who had taken the subject of Accounting at school. This finding by Rowlands gripped the interest of the researcher because of the CUT's prerequisite of Grade 12 Accounting to enrol for a FET Accounting Bachelors Teaching degree.

The implications of the study 1988 by Rowlands might probably have the most relevance to career guidance teachers at secondary schools who aim to provide counselling with respect to subject choices. The researcher however contemplates that if research indicates that students taking Accounting III at university could be on the same Accounting knowledge level, whether they took school Accounting or not; it may not be necessary for the CUT to have Grade 12 Accounting as a prerequisite for the EMS programme.

### **2.9.1. THE NEED FOR A CONTINUOUS PROFESSIONAL DEVELOPMENT CURRICULUM**

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Under the influence of globalization and the ongoing expansion of technology, many scholars like Albrecht & Sack (2000), Li (1999) and Cheng (2005) believe that there is an obvious discrepancy of expectation between the providers of Accounting Education (i.e. teachers and students) and the demand for that education (i.e. employers of accounting firms and business enterprises. According to Albrecht & Sack (2000), there are many problems in current Accounting Education, and the major problem lies in the content and design of the curricula. They indicate that it is not sufficient to change the curricula simply by adding more homework or several new courses. On the contrary, the curricula require drastic reform. While the traditional curricula still need to focus on fostering a good accountant, the practical business world has made it clear that what they need is a good business person.

Furthermore, compared to the educational circle Ma, Ma & Ko (1999) pointed courses which the business circle should emphasize are Financial knowledge, Commercial law, Tax

knowledge, Mathematics and Statistics, Teamwork ability, Business ethics and Business expansion ability. For this reason, the Accounting profession had (and has) to adapt and keep up to the fast-paced financial sector fit for its survival.

### **2.9.2. ADAPTATION OF ACCOUNTING TERMINOLOGY AND INFORMATION**

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The Minister of the Department of Basic Education, Angie Motshekga in 2013 mentioned a decline in pass rates at Higher Grade level were found at both provincial and national levels. Consequently, the low pass rate negatively affected the number of quality black students who were admitted to universities, especially those with the potential to pursue and successfully complete the qualifying Accounting professional examination with the South African Institute of Chartered Accountants (SAICA). She adds that one of the main factors inhibiting quality schooling is not the fault of teachers, but of their (the teachers') education. Curriculum News (2013) recorded Motshekga stating that most teachers in South Africa who currently teach in schools, were trained in the old rural colleges which generally provided poor quality education.

A 2014 study by Manda indicated that 46,2% of teachers had more than five years of teaching experience and 53,8% between one and five years. assuming an average four-year bachelor's course, these figures seems to indicate that almost half South Africa's teaching force finished their studies; post-2004 at the latest (Manda, 2014). With this in mind Schutte and Buys (2011) reported that South Africa only officially adopted the International Financial Reporting Standards (IFRSs) in the Accounting Profession in January 2005 [in Europe (2001) and Australia (2002)], which resulted in major changes to the previous standard, General Accepted Accounting Practice (GAAP). South Africa followed this newly selected international version on, and for, Accounting Practices. Since 2005, The South African Institute for Professional Accountants (SAIPA) and the South African Institute for Chartered Accountants (SAICA) required its members to enrol for Continuous Professional Development (CPD). This development of courses for the Accounting profession, which the researcher has to comply with as an Accountant, is allocated in hours spent per topic. SAIPA (2017) requires it members to do a yearly total of 12 hours on tax, 2 hours on ethics, 4 hours

on IFRS's and additional 2 hours on a variety of topics. This adds up to 20 hours of additional instruction per year until retirement.

The researcher is of the opinion that the addition of the above-mentioned topics to the existing training of FET Accounting Teachers is inevitable. One of the sub aims of this study is to investigate if the current FET Accounting teachers would benefit from having a CPD course as a refresher course to the Accounting content they teach.

## PART B

# LITERATURE STUDY - RESPONSIBILITIES STEMMING FROM UNIVERSITIES TOWARDS FET ACCOUNTING EDUCATION

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### 2.10. INTRODUCTION

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In the previous section the focus revolved around how FET Accounting tuition is affected from a schooling perspective and what the expectations from teachers, Heads of Departments and the South African Government are. Possible problems were highlighted with the aim of addressing the arising challenges within the following corresponding research and subsequent chapters.

This section however, forms Part B of the literature study and highlights the impact on FET Accounting tuition from a tertiary education point of view, especially from the Central University of Technology, Free State (CUT) as the base of this study. Moser (2012) argues that research published in the top Accounting journals and related to Accounting Education at higher institutions has stagnated; and a significant quantity of published Accounting research still relates to a limited group of topics, uses similar research methods and is based on the same basic underlying theory. He further adds that current Accounting research studies are more focused on technique than on whether the research question is relevant or exciting.

This shortage of research, according to Riccio & Sakata (2008), is a major concern, especially with regard to the low quantity of works in the Accounting education area in the last five years. Their research is based on previous research produced by Brazilian Accounting academics, which indicates that of 460 masters and doctoral theses, only 21 (4,5%) approached Accounting Education. Statistics indicate that all the research mentioned by Riccio & Sakata have been produced after 1987. There is still no evidence of recent growth. They argue that an evident reason for this low interest for the subject was

created because accounting education is not defined as one of the research areas in Master and Doctoral programmes.

Since research on Accounting Education is relatively limited, this chapter looks into the current available research and findings to guide the researcher to complete this research to be relevant to the teaching of FET Accounting. Therefore, the purpose of this section is on the effect of School based learning (SBL) on students enrolled for FET Accounting at the CUT. The section aims to determine the impact SBL has on the preparation of the FET Accounting Students, as well as the continued need or adjustment there-of. Secondly, the researcher delved into what FET Accounting Lecturers at the CUT currently include in the FET Accounting course in relation to their programme and curriculum compared to other universities in South Africa. Thirdly, an investigation was done as to how constructivism and active learning was envisaged to ascertain the effectiveness in the FET Accounting programme at the CUT. Lastly, the way in which the current FET Accounting Methodologies used at universities are considered to enhance the capacity of the CUT FET Accounting Students enrolled for FET Accounting is discussed.

In light of the above-mentioned aims, the researcher followed the same procedure in Part B as with Part A, with a literature study on the above topics and the challenges encountered.

### **2.11. SCHOOL BASED LEARNING**

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School based learning (SBL) in essence refers to the practical experience opportunities education students have in their relevant field of study, in this case, FET Accounting. One of the main aspects of school-based learning is for FET Accounting Students to get familiar about content they have only read and written about. Being able to verbally convert acquired knowledge enables a person to understand the same acquired knowledge. The researcher agrees with a statement made by the great Albert Einstein, that *someone only really understands something when one is able to explain it to a four-year-old*.

One of the best explanations of the need and advantage for SBL is done through the research of Mtika & Gates (2010) undertaken in Malawi with trainee teachers. They reported on student teachers' disappointment in their curriculum and methodology classes in teacher education. Their disappointment was based on a lecture method which was used to present learner-centred education. The methodology lecturers mostly used the lecturing method which had limited guidance when it comes to recommended secondary school methods of pupil-centred education. Mtika & Gates argued that students were encouraged to use participatory methods which involve pupils, such as the discussion method and role play. They argued that studies in teacher education are not balanced between theory and practice, since there is more theory than practice. The theory part is necessary, but the practical aspect is equally important because it prepares students to teach effectively. Previous studies and reports by Huber & Hutchings (2005) suggest that teaching practice is interesting, because students are able to apply what they studied.

An argument made by Lortie (1975) mirrors the above statement that student teachers are mostly influenced by their apprenticeship of observation. It indicates that those years when they sat as pupils in classrooms formed their image of teaching based upon what they observed. Kiggundu (2007) supports the views of Lortie and Mtika & Gates (2010) by investigating a range of experiences to which student educators are exposed when they work in classrooms and schools. He remarks that an aim of SBL, also referred to as teaching practice, is to provide opportunities for student teachers to integrate theory and practice. Nancy (2007) concurred stating one most important indicators for the training of any professional teacher is *Teaching Practice*. Sternberg (2008) in turn is quick to mention that no faculty as a whole should be judged for teaching practice experience, as *Teaching Practice* is a relative term that reflects individual values, perceptions and experiences which is geographically controlled as the needs and expectations of teachers vary.

According to Duff (1995), research conducted in England in Accounting Education at undergraduate level, students have preferences for theoretical learning in Accounting although there is no direct relationship between the performance and the preference of the learning style. This preference for the theoretical aspects is common among Accounting graduates, since recent studies done in the Accounting profession, a great need for soft

skills were noted among Accounting specialists. This is confirmed by Kohlmeyer, Seese & Sincich (2011) who surveyed United States professionals practising in public accounting to determine their perceptions of online accounting degrees compared to traditional accounting degrees. The surveys asked the likelihood of the professionals hiring students with an online Accounting degree from an AACSB school, online Accounting degree from a non-AACSB School, online Accounting degree and a traditional non-accounting degree. The professionals indicated preference for hiring someone with a traditional Accounting degree, although they agreed that the online graduate might be more prepared for the work to be done. The main reason for the preference for traditional degree is expressed in the personal contact the graduate had to lecturers and other students.

In addition, Prinsloo, Müller & Du Plessis (2010) investigated the retention of first-year Accounting students at a South African university that primarily uses distance learning, with students dispersed geographically. A risk-awareness self-administered survey (called the *ToolKit*) was used to alert students that he/she was at risk of failing. Nonparametric statistical analysis showed that those receiving the *Tool-Kit* accomplished an improvement in their test scores. The results clearly indicated that without this additional communication, distance learning students had in general a lower chance of success in their courses.

The Accounting profession, according to Albrecht & Sack (2000), realised that in order to improve Accounting graduates' knowledge and their ability to convey their knowledge acquisition of soft skills among American Accounting graduates was essential. Similar needs and shortcomings have been identified among Australian and British Accounting students from studies by Gammie, Gammie & Cargill (2002) and Howieson (2003) respectively. Studies in South Africa Barac (2009), Coetzee & Oberholzer (2009) and Stainbank (2009) with Accounting graduates indicated the same results.

With regards to what these soft skills are, and why they are so important, Weber (in De Villiers, 2010) indicates that the definitions distinguish between the hard-technical skills of performing the job and the soft behavioural skills required in the workplace. Hard skills state the skills in the technical classification, dealing with data and administrative skills,

whereas soft skills are defined as the interpersonal or behavioural skills needed to apply technical skills and knowledge in the workplace to communicate with the human element. Furthermore, soft skills described by entry-level managers or recruits as possessing soft skills when they demonstrate an ability to communicate effectively with colleagues and peers on an emotional level.

Although SBL refers to the practical aspect of teacher education for future teachers, the researcher needs to explain why FET Accounting teachers need a bit more exposure to the practical side than their peers teaching a more theoretical subject, as mentioned by Lucas & Unwin (2009). They argue that there is a significant gap between the rhetoric of gaining teaching qualifications through a work-based route and the reality experienced by many in-service trainees. Consideration of the role of the workplace as the context for teacher training and professional development is currently absent. If this in-service training is needed, it must first be established what Accounting bodies expect from future Accounting specialists before they qualify to apply for membership.

The South African Institute of Professional Accountants (SAIPA) expects their post graduate Accounting students to do a three-year full-time internship with a registered Accounting firm. SAIPA argues that they cannot have their name linked to an unqualified individual in the Accounting field. In essence, SAIPA deems that it will take approximately three years for a post Accounting-degree student to convert theoretical knowledge into practical knowledge. Even with this three years in-service training, SAIPA (2015) requires its member to keep up to date with compulsory continuous professional development. According to Van Wyhe (1994), this requirement is not merely a new concept in the Accounting sphere. He argues that since its early days, Accountancy has struggled to attain professional status, compared to professions in law and medicine, requiring more education for licensing. According to Langenderfer (1987) in (Willits, 2010), this push for more education has not necessarily been directed at greatly expanding the number of required Accounting courses in the curriculum, but rather as a part-time method of study, resulting in CPD hours.

Having taken cognisance that extensive exposure and practice is required to acquire adequate Accounting knowledge, the researcher is of the opinion that the current requirement for SBL at the CUT may not be sufficient for FET Accounting teachers. Since the new B.Ed. SP and FET programme (BDSFE) has been launched in 2015, an Education Student with FET Accounting as major is expected to do 21 weeks of compulsory SBL. These 21 weeks is spread over their four-year degree, resulting in three weeks during first-year, and six weeks each for the three remaining years. Another point to consider is that during these 21 weeks the student is expected to spend equal time on the two chosen majors, resulting in less time spent on FET Accounting exposure (CUT Calendar, 2015).

This study would therefore aim to investigate if the SBL at the CUT for FET Accounting Students is sufficient to capacitate FET Accounting Teachers, as the researcher noticed the vast difference in time spent by FET Accounting students during SBL and Accounting internship students.

Seifert, Morris & Bartkus (2004). Explain what the researcher regards as valuable SBL. They argue that the addition of SBL to learn more practically should be in line with philanthropy, which advocates the voluntary giving of time, money, and resources to benefit others or the society, without regard to personal gains. In support, other research indicates that businesses mainly focus their philanthropic activities on various executive areas of interest such as the arts, neighbourhood revitalization or education, which recently became more of a strategic role than merely a philanthropic role in business. La Cour & Kromann (2011) define this contribution as the creation of goodwill that has the potential to serve a similar role in Accounting Education.

## **2.12. CURRENT INSTRUCTION AT UNIVERSITIES**

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FET Accounting refers to the Accounting content currently taught from Grade 10 to 12 at school level. In this section the study will investigate how different universities deal with the lecturing of this FET Accounting Content as compared to how it is done at the CUT.

There are two routes of instruction currently employed at various universities. One option is where Accounting or Financial Accounting content is lectured by the Faculty of Business and/or Commerce, referred to as the Mother faculty. In this instance the main content focus is Financial Accounting. Content is the main focus and not the method of delivery. The second option, as done at the CUT, is where the Faculty of Education takes responsibility for merging the FET Accounting Content and FET Accounting Methodology into one subject. This scenario means that while there is an Accounting focus, the lecturer's focus is not only on the transfer of content knowledge, but in addition the methodology follows to assist FET Accounting Students as to how to transfer the relevant knowledge.

Russel (2002), based on research done in a Malawian context, mentions that student teachers are not able to and experience new approaches to teaching to enable them to endorse them in practice. Russel argues that it seems as if the student teachers lack adequate pedagogical knowledge and experience, and only mimic the teaching and learning approaches used by their own lecturers. He adds to his argument, in correlation with SBL needs, that as long as education lecturers only advocate innovative pedagogy without modelling and illustration and keep on reading it as text in their own lecture halls, teacher education is bound to fail.

Mtika & Gates (2010) support Russel with their statement that even though lecturers wanted to supervise student teachers who applied learner-centred education as required by their tertiary institutions, the lecturers may not have modelled student teachers on learner-centred education. They explained the situation by lamenting that it may be the case that the lecturers themselves did not have sufficient practical expertise to enact learner-centred pedagogy in their own practice. This led to their only alternative as to tell teacher students not to do as they do. Mtika & Gates also underwrite this situation might have affected student teachers' adoption of learner-centred education, resulting in some discrepancies with the lecturing methods predominantly applied by lecturers at university, but with the expectation of doing it differently in their own classrooms. This suggested different thinking from different systems and it revealed systemic contradiction.

Another African country, Uganda, mentioned by O'Sullivan (2006), observed that teachers in Uganda used group work to provide all children with an opportunity to engage with lesson material. He stated that it seemed to be the only method applied, probably that was the only method lectured at university. O' Sullivan added that with regards to the use of group work, teacher educators need to consider the extensive use of collaborative and cooperative learning before they go for teaching practice. This will aid the learners with the dynamics of effective group work and not merely dishing out group work for the sake of doing some FET Accounting exercises.

The lecturing in some other countries seems to be not so one dimensional, while India and the United States have predominantly moved away from the one person, one speech deliverance. Holtzblatt & Tschaker (2011) mentioned in the Journal of Accounting that Salman Khan from India and his Khan Academy, hosts more than 2300 videos and have on average has more than 58 million viewers. The simple Khan online video format of explaining the concepts on a notepad; one dimensional but experienced on video; has proven to be invaluable for delivering content to developing nations. Through a partnership stated by Massey (2010) with World Possible, a California based non-governmental organization (NGO), Khan is now supplying educational content to classrooms in Sierra Leone, Ethiopia and Ecuador. Bill Gates, a distinguished computer genius from Microsoft, supports the Khan Academy and uses it to educate his children in Mathematics. Both the Gates Foundation and Google detailed by Massey have awarded significant funding to help expand the academy and translate its lessons into additional languages. In the United States, Susan Crosson of Santa Fe College uses a similar approach called BASE via YouTube to sharing her Accounting knowledge and has created more than 200 YouTube videos that can be used as a supplement to her own or other introductory Accounting textbooks. Her videos have had more than 2 300 000 views and daily receive 5000 views. This topic will be explained in more detail when FET Accounting Methodologies will be dealt with later in this chapter.

Brasilia has quite a significant challenge in lecturing Accounting. Following Riccio & Sakata (2008), Accounting lecturing requires continuous organizational changes to educate students who will work in companies that use advanced Information Technologies. Those

changes require equal teaching time and constant attention and adaptation from academics and practitioners. They stress that students are expected to acquire proper knowledge utilization to use new technologies and that there is limited time to embed the students with the actual skills and necessary abilities to adapt to the changing environment, which could result in a workforce who knows how to do work on a computerized system but does not really know what they are doing.

Interesting and contrasting research indicates that Germany is more teacher-orientated and not so much facilitator-orientated. Seifried (2012) reviewed the literature on teachers' pedagogical beliefs, which may be teacher-oriented, providing information; compared to student-centred where understanding is being facilitated. This cluster analysis revealed three main orientations namely constructivist, instructional and systematic. The essence of the results is that German teachers tend to be teaching-oriented using techniques that provide information rather than those which facilitate learning.

In 2015 the CUT rolled out a new B.Ed. SP and FET teaching curriculum, BDSFE. The previous FET Accounting Curriculum content was shifted to be taught during the second semester from 1<sup>st</sup> Year level to 3<sup>rd</sup> Year level, with the SP Accounting curriculum lectured during the first semester of the same three years. Within this three-year time frame, the total contact hours are limited to a maximum of eight teaching weeks per semester over the three years. With two contact sessions totalling to 3 hours per week the total contact hours per semester add to only 24 hours of lecturing. If one compares these hours to those of Financial Accounting (3 hours over 11 weeks' results at around 33 hours per semester on average) it seems to present a problem. It means that in total B.Ed. SP and FET Phase students have 27 hours fewer contact sessions during their studies, indicating they are almost losing a whole semester's time. The reason for this loss of class time, and rightfully, is due the students SBL responsibilities.

With fewer contact hours on content and even less SBL exposure compared to Financial Accounting students, the researcher is of the opinion that this possibly suggests that FET Accounting Students need more Accounting exposure to acquire satisfactory knowledge before converting their theoretical knowledge into verbal practice. A reason for the above

statement is linked to the content embedded in both the above-mentioned courses. Recent comparisons with the content lectured at undergraduate level in Financial Accounting and FET Accounting Content indicated that there are limited differences and that some Accounting modules even prescribed the same textbook. The researcher feels compelled to mention that the comparison is not between the Education and Financial Accounting courses, but to indicate the need for more FET Accounting exposure, both for Content and Methodology of its teaching. This method of instruction could possibly determine why there are some differences between SBL and the traditional internship followed; hence the reason why FET Accounting must have its own curriculum for Accounting Education. The FET Accounting Teacher should know the content by heart, so that he/she could deliver an experience and not a story read from a textbook, for example explaining the time he/she has to communicate to a customer about the compiling of their financial statements and not referring to an example he/she once did during a home work session.

### **2.13. CONTENT REQUIREMENTS AND SPECIFICATIONS**

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The responsibility for education in South Africa is shared by the Department of Basic Education (DBE) and the Department of Higher Education and Training (DHET). The DBE deals with all schools from Grade R to Grade 12, and adult literacy programmes, while the DHET (2013) deals with universities, and other post-school education and training. For this study two sets of requirements have to be considered. Since this is an FET Accounting matter, it would first have to be in line with the teaching requirements, including notional hours and SBL, and secondly have to be in line with Accounting requirements, as stipulated by two of the main Accounting bodies in South Africa, SAIPA and SAICA.

DHET requires tertiary institutions to register their programmes with the South African Qualifications Association (SAQA) before being allowed to present a particular course. The new curriculum at the CUT is registered with SAQA (2013) and therefore the researcher believes that the content presented is in line with prescribed content for a FET Accounting teacher in the profession. In recent years, Albrecht & Sack (2000), Arquero-Montano, Anes, Hasall & Joyce (2005) indicated the education of Accountants has been in the spotlight.

Issues raised vary from course content and curricula; the delivery or teaching approach; faculty selection, and the knowledge and ability of staff to offer real-world guidance; a vocational versus an academic focus; the employability and readiness of graduates; students' exposure to technology and its applications in business; and arguably most prominently, the rigour and relevance of curricula in today's complex business environment.

Beard, Swieger & Surendran (2007), Birell (2008) and Rubin & Dierdorff (2009) among others, added that universities expect the mastering of theoretical knowledge and ultimately the application of that knowledge. Mastering of the content undoubtedly results in a competent FET Accounting Teacher, who can teach with confidence. The FET Accounting Content in the recently implemented B.Ed. EMS SP and FET curriculum at the CUT, which correlates with the CAPS document is spread along three semester courses. The reason why the CAPS document is used to determine the FET Accounting curriculum is related to the SBL and the practical experience the FET Accounting Students have to attain/achieve during their studies. It is therefore necessary that the FET Accounting Students are prepared for the relevant content and programme followed at the schools they are placed. For that reason, it is helpful to the FET Accounting students to learn content which is in line with the school curriculum.

The researcher believes that, upon completion of the FET Accounting curriculum, the student should have extensive knowledge of the subject Accounting. It is thus required that the University curriculum includes some content, although it is not taught at school level at university. This more advanced subject matter should stimulate the prospective FET Accounting Teacher to be capacitated beyond the content of the school curriculum. Although it might seem that the FET Accounting course teaches the same content as the school curriculum, prescribed minimum required content, according to the Department of Higher Education and Training, has been included in all three semester courses.

The researcher experienced during previous SBL visits that school textbooks are outdated with regards to terminology. This resulted in students, who have learned terminology at University not to be able to make the conversion accurately with regards to the school

textbooks. This could possibly add to the effectiveness of FET Accounting teachers at the commencement of their careers, especially if a student tends to memorize Accounting with little comprehension.

In the light of the requirements of the SAICA Competency Framework, Botha (2001) and Van der Schyf (2008), both practitioners and academic staff should consider the changing education environment and the impact this may have on both curriculum designers and lecturers who have to meet the demands in their classes on a day-to-day basis. Both, Botha and Van der Schyf, argue that these changes will assist teachers, curriculum designers and faculty who are responsible for reviewing and updating accounting curricula in business schools, indicating a lack in coherence in textbooks from school up to university level. In addition to the necessity for reviews, De Villiers (2010) indicates three more requirements which should be implemented. De Villiers further points that faculty should firstly contribute to the already lively dialogue about the need for soft skill integration into the curriculum; develop a model of domains and constructs of the soft skills required; and lastly recommend possible changes for comment and critique as a first step towards further research into curriculum changes.

Since acceptable prescription has been made on Accounting content itself according to SAQA and DHET, the researcher argues that an area worth mentioning is the differences between FET Accounting and Financial Accounting. FET Accounting is contentiously no different than Financial Accounting, but in essence the outcome is diverse. Due to the limited differences in content, this argument will be continued in the Methodology section of this chapter.

#### **2.14. CONSTRUCTIVISM AS BASIS FOR FET ACCOUNTING**

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Although teaching methodologies will be discussed in the next section, constructivism as a main method must be mentioned to emphasize the active role of learners in constructing, considering and applying logic to information. Constructivism as viewed by Biggs (1996), learners are central in the creation of meaning where students construct their own

knowledge rather than the knowledge being transmitted by the teacher. Biggs adds that learners arrive at meaning by actively selecting, and cumulatively constructing, their own knowledge, through both individual and social activity. The core of constructivism is that learners actively construct their own knowledge and meaning from their experiences by perceiving various things around them and making sense of these objects. Learning is adaptive, as it integrates existing knowledge with new knowledge and allows for the generation of innovative ideas or work. Howe & Berv (2000) concurs that students bring their existing knowledge, attitudes and interests to the learning situation. Berv and Phillips (2000) describes constructivism as knowledge which is made, not acquired. Constructivism involves exploration and discovery with a learner centred focus; where learners are actively involved in the construction of knowledge rather than being mere passive listeners. Constructivists' views according to Kalpana (2014) can be organised in two forms, namely, cognitive and social. Kalpana adds that cognitive constructivists' view students as constructing knowledge by transforming, organising and re-organising previous knowledge whereas in social constructivism, students are provided with opportunities to learn through social interaction, prior knowledge and experiences. Other researchers Blanthorne, Bhamornsiri & Guinn (2005); Francisco, Kelly & Parham (2003) and Huber & Mafi (2013) regard constructivism as experiential learning in contrast to the older models like the test-and-drill and sees it as a more effective way of teaching.

Within the FET Accounting setting, the concept of knowledge building as explained by Briggs (1996), should be applied according to the Piagetian point of view in which the learner has to work from the known to the unknown. In FET Accounting, a learner's prior knowledge is essential, and crucially integrated with the learning of new content. The researcher is of the opinion that if prior knowledge in the subject of Accounting is not adequately organised and re-organised the learner might have a greater challenge to master subsequent.

The core of constructivism is that learners actively construct their own knowledge and meaning from their experiences by perceiving various things around them and making sense from those objects in a particular learning situation. This type of learning is adaptive, as it integrates new knowledge with the existing knowledge and allows the learner to

generate innovative ideas and involves more exploration and discovery. This is the case with FET Accounting. The current model where Senior Phase (SP) Accounting is a prerequisite for the FET content, it is necessary for each learner to master the basic concepts before an in-depth study is required. For example, learners should first realise that their parents have to earn a salary and then they are able to pay their expenses. They must first understand why we deduct expenses from income in the *Statement of Comprehensive Income* and only then only, it would make sense to explain the Financial Position. It is therefore critical that FET Accounting Teachers are sufficiently capacitated to assist learners during this constructing process of learning.

Lisa Geerlings, a national manager for KPMG in Australia, published an article in *Charter* (in Rumney 2006), referring to the immense challenge to recruit graduates – not with the requisite academic grades – but with adequate communication skills, since almost 90% of communication with clients is verbal. She mentions that a general assumption is that communication is only to convey information, but from her perspective it is the ability to ask the right questions. A more important argument she raises is that although Australia universities present Accounting courses which attract many students, and that demands from employers, such as those expressed by Geerlings, are increasing the implications for teachers associated with this disciplinary field are obvious as supported by Burns & Moore (2007). From this article Geerlings indicated that although the profession needs Accounting content intellectuals, there is a definite need for the required verbal skills to be transferred in addition to the content itself. Thus, the method of Accounting delivery does play a role in the effectiveness of future FET Accounting Teachers. Constructivism indicates how one can be informed how to develop their verbal ability from linking prior experience, developing knowledge converting relevant content to another individual.

Vavrus (2009) explains that for social constructivist approaches it is critical for policy makers to recognise that the examination system, the material infrastructure of schools and the quality of teacher education programmes do limit the likelihood of a fundamental shift from formalism to constructivism. He suggests that the dual problem of teaching practice is that lecturers recognise student teachers' failure to implement learner-centred approaches, but at the same time they may well have been unable to adopt such practices

were they teaching in schools. Gipps & Macgilchrist (1999) in Mtika & Gates (2010). however, are not focused on a one methodology-trick, mentioning that mixed pedagogies might be the best method(s) to apply. They call it the fitness to purpose idea, using a social constructivist, discovery learning or a teacher-centred approach in combination.

Seifried (2012), referred, as mentioned above, to research in Germany where lecturing is more teacher-orientated than facilitator-orientated, reviewed the literature on teachers' pedagogical beliefs, and the cluster analysis revealed three main orientations namely constructivist, instructional, and systematic. The results indicated that German teachers tend to be teaching-oriented, using techniques that provide information rather than those who facilitate learning, but more importantly, Seifried (2012) echoes the views of Gipps & Macgilchrist that the education of accounting teachers should include information on teacher- and learner-orientation methods because it impacts classroom practice.

## **2.15. METHODOLOGIES USED AT UNIVERSIY IN FET ACCOUNTING**

### **2.15.1. GENERAL**

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Van Wyhe (1994) is of the opinion that the appropriate composition of the FET Accounting curriculum with *general and liberal* education versus *accounting and business* courses compared to the ideal approach to accounting courses *conceptual and principles-based* versus *technical and rules-based* remain contested issues, as are matters of pedagogy and intellectual content. He concurs with Frecka, Morris & Ramanan (2004) by arguing that these issues become mainly substantial given that there is substantial evidence that the accounting education model used at most schools is broken or obsolete.

Merino (2006) notes that from the earliest days of Accounting being taught at universities, practitioners have expected such education to provide a broad foundation. Summarizing statements by influential practitioners of the day, Merino writes that college curricula were expected to produce analytic students with creative, independent thinking skills. In short, these practitioners agreed that the fundamental objective of any programme should be to prepare a young person to think for himself/ herself.

The meaning of methodology has been explained in Chapter one, therefore this chapter will mainly focus on a few different types of methodologies that could be useful in FET Accounting. Before the individual methods will be discussed, two approaches have to be noted which universities in general tend to follow. Firstly, traditional universities tend in the direction of a pure content related Financial Accounting subject enrolled in the Business department. This department is responsible for all business-related subjects, including Taxation, Auditing and Managerial Accounting. In turn, the methodology of the particular subject is the delivered by the Department of Education. In essence it means that the content and methodology of the subject are not remotely linked, and each department is serving its own needs.

The second approach, the one followed at CUT, is similar to methods applied at Teaching Colleges, prior to the incorporation into the University curriculum. This approach embeds the idea that the FET Accounting Content and the FET Accounting Methodology are both lectured concurrently and coherently progressing at the same pace and order. Both approaches have their advantages, with the Business department having an Accounting specialist transferring knowledge in comparison to the Education department having an educator transferring skills. Although in both scenarios FET Accounting Methodology would be lectured by the Education Department, the main difference would be embedded in the delivering method of the content. This affects the methodology because the lecturers may teach from different points of view. The Business department would follow an approach to understand how to replicate the workings and calculations as well how to do the physical work on a computer, using the software. The Education Department on the other hand would focus more on the importance of students to understand the content in such a way that it could be skilfully redelivered.

In South Africa the deteriorating pass rate in first-year Accounting courses in tertiary education is an important topic resulting in both national and international research projects. Research by Barnes, Dzansi, Wilkinson & Viljoen (2009) indicates that numerous factors might possibly affect this deteriorating pass rate of first-year FET Accounting Students, but the literature seems to indicate that problems experienced at high school level are the major origins for students not being adequately prepared for a tertiary

education. According to the researcher, this could be linked to the capacitation challenges FET Accounting teachers might experience. This deteriorating pass rate acquired from DoBE (2010) in turn creates a gap between high school and tertiary Accounting education, which is widened by issues not yet sufficiently researched in the context of Accounting. Barnes et al. (2009) confirm their argument by adding that the number of underqualified Accounting teachers at high school level and insufficient resources (including textbooks) available to high school learners exacerbate the challenges.

### **2.15.2. CONSTRUCTIVISM**

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Even though the researcher believes that Constructivism might be a suitable method for teaching, not all research confirms its effectiveness. Research by Vavrus (2009) and Chisholm & Leyendecker (2008) reveals the challenges both student teachers and qualified teachers face in implementing constructivist pedagogy in an educational system based largely on rote memorisation for the national examination. Vavrus's research returned responses indicating the constructivist method seem very slow and a barrier to finishing the curriculum, covering the majority of the syllabus and it has to be teacher-centred. Another comment indicates that student teachers do not apply many of the ideas in school such as pupil-oriented lessons and other skills and methods learnt in college, because the secondary school curriculum is congested and examination-oriented; which Vavrus mentions that student teachers also focus on examinations and their results. In turn, Chisholm & Leyendecker also note that the present official curriculum reform attempts across Sub-Saharan Africa is dominated by learner-centred education, but the local cultural and contextual realities and capacities as much as implementation requirements seem to be overlooked to effectively move to learner-centred education. Another researcher, Nyirenda (2005) argues due to over- congestion of content and examination-oriented views, any efforts to restructure the National Curriculum have been hampered. Consequently, FET Accounting Students juggle their lessons in order to cover the syllabus, while at the same time, applying learner-centred education.

Mtika & Gates (2010) mention another crucial element. They argue that learners will play their part, side-stepping the system and ignoring suitable education; although they need to excel to acquire a certificate which is a licence to further education or employment. The curricular orientation towards passing national examinations and acquiring a certificate promotes rote-learning and regurgitation, assisting in poor FET Accounting Students enrolling at universities.

### **2.15.3. LECTURE METHOD**

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Possibly one of the most well-known and debated methods is the talk and chalk method, as Biggs (2005) refers to it. Blanthorne, Bhamornsiri, & Guinn (2005) and Francisco, Kelly, & Parham (2003) argue that while some educators are convinced that new experiential learning models are much needed, others maintain that the older test-and-drill model is still the most effective way of teaching, which refers to a top down structure with a one-way authority in the classroom setup.

Research by the Pathways Commission (2012) had contrasting findings, contending that students in Accounting classes which are exposed to technical material in a vocation-focused way, are disembodied from the complex, real-world setting to which they are bound. Based on assessments by Huber & Mafi (2013), Accounting educators should be encouraged to develop experiential learning experiences to enhance their courses.

Basu (2012) agrees with Demski (2007) and Fellingham (2007) that Accounting is not an academic research discipline that contributes knowledge to the rest of the university, and that this situation results in the low status of the Accounting professoriate within the university. Their argument tends in the direction of the lecture method, which is explained by Hopwood (2007) as safe, intellectually conservative and basically taking accepted ideas of research to address minor issues or methodological concerns. Kaplan (2011) takes a similar stand, suggesting that Accounting research is predominately conducted in an ivory tower with little connection to problems faced by Accounting practitioners. Rebele & St. Pierre (2015) conclude that this conservative lecturing method led to this stagnation in

research which limits the impact made on Accounting practice and which lack the incorporation of new perspectives, insights, and interdisciplinary involvement in Accounting research.

Countless reports emerged from all corners of the globe, summaries by Edmunds, Thorpe & Conole (2012) suggests that if institutions wish to remain competitive and relevant in the twenty-first century, they will need to embrace the opportunities afforded by technology, particularly in relation to teaching and learning practices. CarringtonCrisp (2014) pointed that since the 1980's, research into higher education has explored the digital shift taking place in universities. In South Africa this shift towards technology seems to be even more challenging with one of the greatest challenges facing Higher Education Institutions (HEIs) in the 21st century not new technologies themselves, but the ability of educators to embrace educational technologies, as well as the lack of computers in certain institutions according to Ernst & Young (2013); Tynan, Ryan, Hinton, & Lamont Mills (2012) and NMC (2014), and has been a challenge since the research in 1994 by Kinzie, Delcourt & Powers (1994).

Albrecht & Sack (2000) explain that many educators have still not caught the vision, although technology has and will continue to change the way that information is provided and used in higher education radically. Similarly, Hodgson (2005) contends the speed of learning for many academic teachers has not kept up with the pace of change, despite the growing importance of integrating learning technologies into higher education. Watty, McKay & Ngo (2016) corroborate Albrecht & Sack's as well as Hodgson's views, stating that technological progress does not hold hands with the lecture method, especially since the younger generation generally tend to have more exposure to new innovations.

#### 2.15.4. VIDEOS

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Since the incorporation of educational videos, a definite shift has been made in how lecturing is offered. In 2009, a New York University study by Kaufmann & Mohan (2009) concluded that the use of educational videos on campus accelerated rapidly in various departments across all disciplines from art, humanities, and sciences to professional and vocational curricula. The same study found a high demand for video archives services and educationally targeted videos. Later, a 2011 study by Moran, Seaman & Tinti-Kane (2011) concluded that online video is by far the most common type of social media used in class, posted outside class or assigned to students to view. This study conducted by Pearson Learning Solutions and Babson College Survey Research Group reported that 80% of faculty reported some form of online video use in class.

In the light of these recent events and studies, it is likely that video usage will be increasingly employed in the Accounting curriculum. Video from Holtzblatt & Tschakert (2011) point of view has been used in education for decades. However, whereas previous generations used large VCRs and bulky cathode ray tube TVs suspended from the ceiling in classrooms or located on carts, we now show videos through computers connected to projectors, interactive whiteboards or LCD monitors. In an era of on-demand online video learning, easy and interactive web publishing, and the wide availability of low-cost digital video camcorders; educational videos can be watched and created, contributing to a vast internet video repository anytime and anywhere. These digital videos are accessible from a growing number of devices including desktops, laptops, tablets and mobile phones.

As previously mention, Massey (2010) regards Salman Khan and his Khan Academy ([www.khanacademy.org](http://www.khanacademy.org)) as the most prolific creator of asynchronous educational videos is. Khan Academy hosts more than 2300 videos and has had more than 58 million viewers. Remarkably, all videos were created by a single person, Salman Khan. The simple Khan online video format of explaining the concepts on a notepad has proven to be invaluable for delivering content to developing nations. Through a partnership with World Possible, a California based nongovernmental organization (NGO), Khan is now supplying educational content to classrooms in Sierra Leone, Ethiopia and Ecuador.

Holtzblatt & Tschakert (2011) in turn argues that Crosson of Santa Fe College can be considered the Khan Academy of Accounting Education. Crosson however, uses YouTube for sharing her Accounting knowledge and has created more than 200 YouTube videos that can be used as a supplement to her own or other introductory Accounting textbooks. Adding value to her videos, Crosson also provides a more detailed description, including the integration of the videos into her coursework.

Arguing the benefits and some cost saving factors Best (2010) and Cisco (2010) use the case that in the past an Accounting professor would invite a guest speaker but would have to go through significant organizational efforts. Today, the same professor can easily bring in a guest speaker via the internet to interact with his class, regardless of geographical or time zone differences. Another example used by Best and Cisco is when an Accounting professor in the past desired to take students out of the classroom to experience a foreign culture or business environment; it would have to be arranged for a semester or a shorter intensive class in a foreign country. Such visits would include costly travel arrangements and the logistical considerations were likely very imposing. With the use of videoconferencing technology, today students can be exposed to foreign cultures and business practices without the accompanying travel concerns. Some MBA programmes now have their students collaborate on cross-border projects with foreign-based peers to expose US students to an experience that will be integral to their future careers. Videoconferencing technologies often play a critical role in such global student collaborations and communications.

Finally, Holtzblatt & Tschakert (2011) indicated that in the past, an Accounting professor's audience used to be the students physically present. Today, with the use of video technology, the classroom can literally consist of thousands or millions of students, located in many different countries. Kevin Stocks, former President of the American Accounting Association (AAA), stated in 2010 that Crosson's videos have had more than 2,300,000 views and received more than 5000 views per day.

## 2.15.5. PROBLEM-BASED LEARNING

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According to Nilson (2010) problem-based learning is a student-centred approach in which students learn about a subject by working in groups to solve an open-ended problem. Stanley & Marsden (2012) explain that in typical educational cases in Accounting, all information is given, and students do not have to search for all the facts. Contrastingly, this open-ended problem does occur in Accounting professional practice compared to the medical and legal education disciplines where questioning is critical, however Accounting education seems to have overlooked this important skill. Their research into PBL, especially reviewing the Accounting education literature at the Accountancy Capstone Unit at the Queensland University of Technology (QUT) in Australia, has proved scant use of PBL.

In Canada and US, the rise of PBL is generally attributed to medical education during the 1950s and 1960s as reported by Barrows (1996), Boud & Feletti (1991), Gijsselaers (1995), Savin-Baden (2000) and Spaulding (1969). Medicine has successfully adopted PBL in a variety of disciplines, including nursing.

Engineering, Boud & Feletti (1991); Social work, Daly & Gijbels (2009); Law, Duch, Groh & Allen (2001); Science, Gijsselaers, Tempelaar, Keizer, Blommestein, Bernard & Kasper (1995); Management, Business and Economics, Heagy & Lehmann (2005) later followed suit. This is mainly due to the perceived benefits that the PBL approach brings to learning.

Although limited, Accounting Education is not without research on PBL. Two theoretical papers were published which address the use of PBL in the context of accounting education by Johnstone and Biggs in Johnstone & Biggs (1998) and three years later by Milne & McConnell (2001). The paper by Johnstone & Biggs outlined four strategies for Accounting educators considering implementing PBL. They recommended that PBL be implemented only after basic technical Accounting knowledge has been acquired; that appropriate problem-solving strategies should be explicitly taught; that innovative approaches for teaching problem-solving skills should be encouraged with small group and student-centred learning as the main focus; and that faculty members teaching in PBL classes should possess expert technical knowledge of the subject area.

The second theoretical work by Milne & McConnell (2001) provides an extensive review of the development of PBL, particularly observing the empirical evidence from the medical literature where PBL has found its greatest claim. The purpose of Milne & McConnell's paper was to offer Accounting educators a mechanism, namely PBL, by which case-study material can be purposely used to motivate the acquisition of new knowledge, to give students the freedom to develop their own learning, and to deliberately promote the development of self-directed learning skills. Milne & McConnell conclude that Accounting educators will face challenges in making PBL work, not least in terms of facilitating and supporting the learning process, but by re-orienting the students to take responsibility for their own learning.

Following the advice of the Accounting Education Change Commission (AECC), it is time that Accounting education move away from over-reliance on the lecture method and move toward teaching approaches that convey critical Knowledge, Skills and Abilities (KSA's). The AECC's Position Statement Number One (1990) on the objectives of education for accountants stated that students should be active participants in the learning process; learning by doing should be emphasized; working in groups should be encouraged; students should have the ability to locate, obtain and organize information, and develop the ability to identify and solve unstructured problems in unfamiliar settings; and to exercise judgement based on comprehension of an unfocused set of facts. The above-mentioned from Albrecht & Sack (2000) references all call for Accounting educators to diversify their content-based, knowledge-focused approach and to start emphasizing process and skills.

Indeed, Milne & McConnell (2001) emphasise the need for problem-based learning (PBL) to be incorporated into Accounting education. Johnstone & Biggs (1998) hold similar views, stating that although implementation will be complex and will differ from one institution to another, the medical literature provides an important resource for understanding some of the issues involved with implementing PBL in Accounting curricula. As with any major curricular change, the implementation of PBL will entail a great deal of effort, time and creativity.

## 2.15.6. ACTIVE LEARNING

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It is not possible to provide a universally accepted definition for all the vocabulary variations of active learning, especially since different authors and researchers have their own interpretations. However, it is possible to provide generally accepted definitions and some distinctions on how some communal expressions are used. Bonwell & Eison (1991) elaborate on *Active learning* as an instructional method that engages students in the learning process, which requires students to do meaningful learning activities and think about what they are doing. This short definition might include traditional activities such as homework and in practice, active learning refers to activities that are introduced into the classroom. The core elements of active learning are student activity and engagement in the learning process in contrast to the traditional lecture where students passively receive information from the instructor.

In the section above PBL is a division of active learning which requires immediate thought for the solution to problems. With regards to homework, as mentioned by Bonwell & Eison (1991) above, it would be another tool used by FET Accounting Lecturers at tertiary institutions to improve course and time management for FET Accounting Students. The aim is to reduce time spent on some tasks and allowing instructors to concentrate on high-value-added activities that promote improved teaching effectiveness. This Online Homework Software (OHS) is one technology tool utilized in Accounting courses. Ng (2011) reported emerging trends in online Accounting education and concluded that utilizing online Accounting homework software, such as Wiley Plus, is one of those emerging trends. An advantage of OHS is the response rate which is mentioned by Smolira (2008), where reports assert that instantaneous feedback enhanced student performance as well as increased their understanding of material in an introductory finance course. Burch & Kuo (2010) concur by their observation that students who online homework, displayed better retention rates than their counterparts using pen and paper homework. Although the researcher is of the opinion that Accounting education is better learned by the use of pencil and paper Arora, Rho & Masson (2013) reported better knowledge retention of statics by students using OHS compared to students using pen and paper.

Even outside the classroom, the use of OHS has been reported to increase student effort and preparation. Bonham, Beichner & Deardorff (2001), reported students spending significantly more time completing homework when using OHS, on average 30 min to an hour longer. The researcher agrees with this increase in time spent and is of the opinion that this increase could assist students with their time being exposed to the relevant content as discovered by Zerr (2007) and Smolira (2008) that students tend to do more work outside of class because it was done when online and on an electronic device, in an introductory finance course.

In terms of the practicality of OHS in FET Accounting, Humphrey & Beard (2014) argue that Accounting Principles would have many homework assignments requiring transaction analysis and mathematical computations since the repetition of the material is necessary to reinforce the content. Auditing, or other theory-based subjects on the other hand, would have more assignments that require deep-level thinking and application of previously acquired material. Auditing homework requires essay or graphical illustration- type answers. Humphrey & Beard (2014) concluded that perhaps OHS is more conducive to assignments in some courses than in others. The researcher agrees that OHS can be valuable for teaching and learning in Accounting, but not as useful in FET Accounting, since the methodology is as encapsulated as the content section learning and displaying the formats of Financial statements.

Apart from OHS, referring to online homework only, research by Lusher, Huber & Valencia (2012) examined performance in introductory Accounting between a traditional classroom (n = 35, one computer and projector for instructor) and a computerized classroom (n = 37, instructor and each student at a computer) at a United States University. The same instructor taught both sections and the grading scheme, tests, and assignments were the same. In class, the computerized section used the computer for everything, including testing, note-taking and homework through an online-homework manager. The traditional section completed in-class work and exams on paper but used the same online-homework manager for homework. Five separate ANCOVA models, which controlled for GPA, gender, and class rank, revealed that students in the computerized group had significantly higher

exam scores, total points, and homework scores, but not higher scores on in-class exercises or group projects.

Another area of active learning is the embodiment of real life scenarios. Moustafa & Aljifri (2009) compare student grades in a traditional classroom setting to students in an experimental setting of the same managerial course. The treatment includes an in-class factory, real product data used for job order and process costing, electronic simulations on laptops in class, in-class writing, and group projects plus traditional lectures. For three different course topics, the two groups' test grades were compared to examine the difference between traditional delivery (control) and the delivery type used in the treatment course for that topic: traditional learning, cooperative learning (group work), and laptop active learning. Students in the treatment group had significantly higher scores on the topic for which they used laptops, compared to traditional and cooperative learning. In addition, the three scores of the treatment group were compared to one another with the same results.

According to Tan (2004) and Stanley & Marsden (2012), using authentic, unstructured, real-world problems to act as the beginning and anchor point of the learning process is very much an active-learning and learner-centred approach. Tan added that it is not only about problem-solving; it is a pedagogy based on constructivism in which realistic problems are used in conjunction with the design of a learning environment where inquiry activities, self-directed learning, information mining, dialogue and collaborative problem-solving are incorporated. In addition, these real-life scenarios are best characterised by the use of PBL as the starting point of teach.

### **2.15.7. ASSESSMENTS**

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Although assessment is not a focus of this study, it is worthwhile to investigate the possibility that the method of assessment could impact the capacitation of the FET Accounting Students at the CUT. At the CUT almost, all assessments in the B.Ed. SP & FET course are done on paper. FET Accounting Students are required to complete two tests per

semester to constitute the course mark and write a final examination, contributing 50% each to the final mark. All three these assessments are hand written in a traditional set up, meaning that there is no peer- nor self-assessment.

Potter & Johnston (2006) investigated the association between use of an online learning system and both exam-based and self-assessed measures of learning. The online learning system, which supplemented a cost management lecture course, had three components: firstly, required pre-lecture questions and tasks, secondly a discussion board for student questions answered by instructors, and lastly a self-paced multiple-choice assessment tool with immediate feedback. Data indicated an increase in final exam scores, including both calculation-based and non-calculation questions. In addition, one aspect the researcher approves is the fact that more time was spent on content.

Love & Fry (2006) investigated whether students perceive a virtual learning environment (VLE), such as *Blackboard™*, as supporting or enhancing their learning experience. Feedback from this study required students' comments to be classified as either springboard or safety net, as engagement or disengagement, as tutor or computer, and as maze or dumping ground. In general, students perceived the VLE as an online textbook: a safety net, disengaged, dumping ground. Though limited to a small sample of students and one Accounting class, the authors concluded on the basis of student perceptions that pushing information via VLE may not have the intended effect.

From the above, the feedback on the computer-based research by Potter & Johnstone seemed more positive than the feedback received from Love & Fry. An indication could be the method of usage and the purpose of information delivery. McDowall & Jackling (2006) examined whether student perceptions of computer-assisted learning were related to academic performance. The results are necessarily based on what the students reported, but McDowall & Jackling (in Apostolou, 2010) reported that only 59%, which is more than half, indicate that not one method will be suitable for all the students taking a certain course. More research to the methods of assessment will most certainly have to be done to measure the impact it might have on FET Accounting Teachers' capacity.

## 2.16. FUTURE EXPECTATIONS

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Basu (2012) agrees with Demski (2007) and Fellingham (2007) that Accounting is not an academic research discipline that contributes knowledge to the rest of the university, and that this situation results in the low status of the Accounting professoriate within the university. Their argument tends in the direction of the lecture method, which is explained by Hopwood (2007) as safe, intellectually conservative and basically taking accepted ideas of research to address minor issues or methodological concerns. Kaplan (2011) takes a similar stand, suggesting that Accounting research is predominately conducted in an ivory tower with little connection to problems faced by Accounting practitioners. Rebele & St. Pierre (2015) conclude that this conservative lecturing method led to this stagnation in research which limits the impact made on Accounting practice and which lack the incorporation of new perspectives, insights and interdisciplinary involvement in Accounting research.

Countless reports among those from Edmunds, Thorpe & Conole (2012) are emerging from all corners of the globe suggesting that if institutions wish to remain competitive and relevant in the twenty-first century, they will need to embrace the opportunities afforded by technology, particularly in relation to teaching and learning practices. Since the 1980s, research from CarringtonCrisp (2014) into higher education has explored the digital shift taking place in universities. In South Africa this shift towards technology seems to be even more challenging explained by Ernst & Young (2013) with one of the greatest challenges facing Higher Education Institutions (HEIs) in the 21st century not new technologies themselves, but the ability of educators to embrace educational technologies, as well as the lack of computers in certain institutions as articulated by Kinzie, Delcourt & Powers (1994) and more recently by Tynan, Ryan, Hinton, & Lamont Mills (2012) and NMC (2014).

Albrecht & Sack (2000) explain that many educators have still not caught the vision, although technology has and will continue to change the way that information is provided and used in higher education radically. Similarly, Hodgson (2005) contends the speed of learning for many academic teachers has not kept up with the pace of change, despite the

growing importance of integrating learning technologies into higher education. Watty, McKay and Ngo (2016) corroborate Albrecht & Sack's as well as Hodgson's views, stating that technological progress does not hold hands with the lecture method, especially since the younger generation generally tend to have more exposure to new innovations.

### **2.16.1. CONTINUING PROFESSIONAL DEVELOPMENT (CPD)**

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Reviewing comments made in a Van Wyhe (1995) study earlier in this chapter about the in-service training of Accountants; to attain the professional status in the way law and medicine does; introducing CPA licensing has been regarded as an important means of reducing this professional gap. The challenge mentioned by Willits (2010) was unfortunately that more subjects/ tuition time could not be added to the already staggered course. Willits deduced that this need for more education for the profession is based on the actual need to remain up to date with the vast majority of new rules and regulations. Hence a CPD structure was inevitable to ensure that Accountants were kept informed about any new legislation or rules passed by the board.

Lindsay (2012) in turn describes this proposal to change the continuing professional development (CPD) requirements from input-based, which requires a certain number of hours, to output-based, reflecting a specific person's lifelong learning goals. After a mail survey of 3200 members the results offer support for a move to the output-based format. In terms of FET Accounting and their SBL requirements, a shift from number of hours at school could seem to replace the quantity of new lesson plans developed if this outcomes-based CPD structure is to be implemented for FET Accounting Teachers. Heraclitus, a Greek philosopher who lived in Ephesus 535 – 475 BC said change is one thing that is certain, and it seems that the Accounting world is constantly adapting and changing. It therefore seems rather accurate to accept that the content of the FET Accounting teacher is bound to change at some point in time.

In 2014 the researcher performed an undocumented research activity with a Third year FET Accounting Methodology class. For a mark, irrelevant to pass or fail, students were required

to approach a local business and offer their help in explaining some definitions and assist in minor details such as documenting income and expenses. These businesses were local spaza shops, a funeral parlour and the local car wash. No Accountancy work was allowed to be offered, only explaining and assistance in terminology if needed. After this community service idea, the researcher did not see a definite increase in marks, especially it was not a documented activity, but the researcher definitely experienced an increase in confidence of the students' verbal explanations. The researcher therefore concluded that, should there be a balance between SBL and in-service training for Accountants, FET Accounting teachers might have an increased capacity to explain terms and definitions.

Service learning in Accounting is believed to have similar benefits to those reported in the general higher education literature. Cruz (2001) and Chiang (2008) for example, found that as a result of community involvement, Accounting students experienced improved learning of Accounting concepts and increased respect for the discipline of Accounting. In addition, Stukas, Snyder & Clary (1999) discovered that involved students showed significantly higher intentions to participate in all types of pro bono activities, not just in those activities with which they were familiar.

Another worrying factor is the attrition rate of graduates in the teaching profession. According to the National Commission on Teaching and America's Future (2003), the attrition rate of teachers has increased faster than the supply of teachers. In particular, the group of greatest concern in the area of teacher attrition is novice teachers. Ingersoll (2003) found, 30–50% of new teachers in the United States leave the field within their first five years. The Alliance for Excellent Education (2004) reported alarming attrition rates: 14% of new teachers leave by the end of their first year, 33% leave within three years, and 50% leave within five years. This high rate of teacher attrition has been reported not only in the U.S., but also in other countries around the world. In Australia, the Ministerial Council on Education, Employment, Training and Youth Affairs (2003) acknowledged teacher shortages and predicted continued teacher shortages. Similar trends have been reported by the Department for Education and Skills (2005) in England, which has a consistent vacancy rate and also in China according to Changying (2007) which has an increasing attrition rate.

The researcher is of the opinion that if the Teaching profession is steered by seasoned teachers, chances seem good that their knowledge might tend to be outdated, especially for FET Accounting teachers teaching Accounting in a changing world. CPD might be an option to ensure FET Accounting Educators are informed about changes in the subject as well as in education in general. In the scenario where young, qualified education students are not sure whether they are ready for the demands of the profession, more SBL in the form of an internship might be an alternative to ensure they as FET Accounting educators are informed about the field of education.

### **2.17. CURRICULAR OPINIONS IN FET ACCOUNTING**

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Based upon numerous positive comments discussed in this literature review, the researcher will combine a few ideas relating to FET Accounting Methodology. This advice and comments will be used to assist the researcher in compiling questions for the focus group interviews as well as the questionnaire.

Watching and listening to renowned experts underlines the importance and credibility of the content and helps students to memorize key concepts by linking these concepts to the experience of watching a specific video. Neil Fleming is the innovator of the well-known questionnaire entitled VARK (Visual, Aural, Read-Write and Kinesthetic), which is designed to determine an individual's learning style. The VARK model explained by Fleming (1995) shows that learning depends on how receptive individuals are to the application of different learning styles. Fleming adds that traditional higher education benefits Aural and Read/Write learners, video clips and projects provide an opportunity to better engage Aural/Visual and Kinesthetic learners.

Gardner (2006) explains that video transmits information through both aural and visual senses at the same time, thus allows students to have multiple entry points into the learning material. An additional benefit of the use of videos compared to providing information solely through textbooks is that textbooks mainly use a linguistic format. Videos on the other hand use various modes and therefore meets the needs of a wider spectrum of

students. A recent study by Hedge, Useem & Martinex (2011) found that learners of business content prefer video to text and found video content more engaging than text.

Apart from the effectiveness of the use of videos, another method highly promoted is the use of problem-based learning (PBL) to be adopted in teaching and learning. Although much has been said about PBL in this chapter, it has to be highlighted that the implementation of PBL is a time-consuming process, especially the development of the PBLs. Because this concept as stated by Stanley & Marsden (2012) is fairly new to Accounting, all PBLs had to be specifically written, with an appropriate angle to engage the students. Secondly, the role of the teaching staff (lecturer) changes in a PBL environment, not being the transmitter of content, as would normally occur in a lecture/tutorial. The lecturer is merely controlling the lecture and should be more relaxed with students constantly searching for data and information, discussing issues on their own, and coming to conclusions without the aid of the lecturer. Finally, no university should begin this path without the support of the Faculty through the Head of Department, advisors, and Faculty teaching and learning committees.

The following information summarises a great variety of teaching methods available for Accounting education. These methods can vary in several dimensions such as degree of Information Technology usage and active student learning, among others.

Bonner (1999) lists some teaching methods available to Accounting lecturers, performed by students in their quest to capacitate themselves for their future careers:

- a) Read text
- b) Read work-out example problems (or objective questions)
- c) Listen to lecture/watch video
- d) Watch demonstration
- e) Listen to and participate in interactive lecture
- f) Answer short objective questions
- g) Write and answer questions
- h) Work short numerical problems
- i) Work longer, unstructured cases and problems
- j) Discuss issues with other students
- k) Conduct research
- l) Make oral presentations and answer questions
- m) Participate in demonstrations (role-playing, simulation games, and experiments)

Bonner (1999) adds some outdoor activities, visit to companies, internship, etc. to this list.

In the following table by Riccio & Sakata (2008), the authors try to establish the relationship between teaching methods and its possible effects on competencies, as well as some impediments of their usage by lecturers, based on several research projects in the subject. This table will be included in the focus group discussions, enquiring if these effects on teaching do occur at the respective schools.

**TABLE 2 . 4 - RELATIONSHIP BETWEEN TEACHING METHODS AND ITS POSSIBLE EFFECTS ON COMPETENCIES, AS WELL AS SOME IMPEDIMENTS OF THEIR USAGE BY LECTURERS, BASED ON SEVERAL RESEARCH PROJECTS IN THE SUBJECT.**

TEACHING METHOD	EFFECTS OF TEACHING METHOD IN SKILLS DEVELOPMENT – FACTORS MOST AFFECTED	GENERAL IMPEDIMENTS FOR USAGE BY LECTURERS
1)Traditional Lecture	Knowledge acquisition, integration with other students	
2)Teamwork extra class	Cooperation, Leadership, Responsibility, structured group task, interdependence, communication skills, shared responsibility	To instructor: the size of the class, time consumed by group work, problem of free riders in group situations., need of group rewards and individual accountability for performance improvements to occur.
3)Teamwork during class	Cooperation (social and interpersonal relationship skills), Leadership, Responsibility. structured group task, interdependence, communication skills, shared responsibility	To students: preparation time, frustration, intimidation in discussion. To Instructor: preparation time, training time in method, time to evaluate students, loss of control in the classroom, unexpected occurrences, physical and emotional demands on instructor. To course: need for previous technical background, time to cover a topic, difficulty to present new material and technical material.
4)Case solving	Confidence, Oral communication skills, written skills, group interaction skills, cognitive benefits (problem solving, judgment, deal with ambiguity, understanding of the real world, comprehension of material)	To students: preparation time, frustration, intimidation in discussion. To Instructor: preparation time, training time in method, time to evaluate students, loss of control in the classroom, unexpected occurrences, physical and emotional demands on instructor. To course: need for previous technical background, time to cover a topic, difficulty to present new material and technical material.
5)Individual homework assignment	Independence, written skills, organization, logical thought	Available resources to do research.
6)Library research	Independence (able to recognize when information is needed and can locate, evaluate, and use effectively the needed information)	Training to access large data bases, multimedia, online bulletin boards, etc.
7)Individual assignment during class	Independence, writing ability, organization, logical thought	Students' previous background and knowledge of the subject.

8) Student seminar	Self Confidence, Communications (speaking ability) skills, critical thinking, interpersonal skills	Classroom size, students' intimidation.
9) Internet research	Independence, technology interaction and experience	Media-enhanced classroom facility
10) Computer based activities	Encourages exploration, self-expression and feeling of ownership by allowing students to manipulate its components, contact with off-campus and real business activities (CD-ROM and Systems) Instant feedback and evaluation, motivation, independence	Media-enhanced classroom facility, preparation time, instruction time for both students and instructor, cost, flexibility.
11) Visiting companies	Contact with business reality, understanding of the business process	

Source: Adopted from Riccio & Sakata (2008)

## 2.18. CONCLUSION

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This chapter mainly focused on the situation at South African schools, FET Accounting teachers and the learners who chose Accounting as a subject. From the literature study it seems irresponsible and even more subjective to relate poor performance to a single factor or cause. The literature indicates that FET Accounting as a subject has undergone major changes in the past decade and will keep on changing as time goes on. With universities requiring better qualified students to fulfil the needs of the working sector, schools will have to improve their education as well. It is therefore the responsibility of schools, the Department of Education and higher learning institutions to ensure FET Accounting teachers are properly educated and sufficiently capacitated.

## CHAPTER 3

### RESEARCH DESIGN AND METHODOLOGY

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#### 3.1. INTRODUCTION

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While this study focuses on effective tertiary education and training of FET Accounting Teachers, it cannot be assumed without proper investigation that a FET Accounting Teacher is not sufficiently capacitated to teach. This chapter assisted the researcher with some research guidelines on design and methodology, to gain a better understanding regarding the current education and training of Accounting teachers from a tertiary point of view. This study also investigated the current situation of FET Accounting tuition at secondary schools in the Motheo Education District.

Mouton (2002) suggests that the appropriate research methodology should be used in any study to answer the research question that has been formulated best. Costello (2003), in turn succinctly outlines research as the *systematic, critical and self-critical enquiry which aims to contribute to the advancement of knowledge and wisdom*. Bassey (as cited in Costello, 2003), highlights the terms educational research which he sees as *critical enquiry aimed at informing educational judgements and decisions in order to improve educational action*. This concurs with the purpose of this study to research the current situation of FET Accounting and possibly improve educational action if a problem seems to exist.

This chapter pays special attention to research designs and methodologies that the researcher will utilise to gather data. De Vos, Strydom, Fouche & Delport (2007) additionally to Mouton suggest that the research method used in any study must be about sampling, sources and processes for effective data collection, measurement issues and data analysis plans to be used in addressing the research problem. Consequently, does chapter 3 focus on the selection of the participants, method of data analysis and differentiation of the study; describing the value of validity, triangulation, reliability, trustworthiness of the research

instruments and the role of the researcher in an attempt to establish the level of capacitation of FET Accounting Teachers in secondary schools within the Motheo Education district.

Before discussing the design and methodology of the research, allow a review of the research questions and specific aims, as a guide to the approaches undertaken with this chapter.

### **3.1.1. SHORTENED RESEARCH QUESTIONS**

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The following research questions guided the research:

1. Are the contents of FET Accounting Content and FET Accounting Methodology taught at the CUT relevant to the requirements set out Accounting Teaching Practice to capacitate prospective and practicing FET Accounting Teachers?
2. How applicable is School Based Learning (SBL) in terms of developing teachers' competencies in teaching Accounting?
3. How can the CUT ensure that a FET Accounting Teacher has the competencies and enhanced training capacity, as necessitated but the DoE, DHET and teacher training policy requirements?

### **3.1.2. SPECIFIC AIMS**

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The aims of the study are:

**In addition to the specific aims, the following sub-aims will be undertaken:**

- † To determine the adequacy of the content and delivery of the FET Accounting curricula in secondary education, and more specifically:

- † To identify what lecturers in FET Accounting programmes (who train future FET Accounting Teachers at university level) regard as important topics in a high school Accountancy curriculum.
- † To ascertain whether school-based FET Accounting Teachers are perceived to follow the whole curriculum as set out by the DoBE.
- † To determine whether school-based FET Accounting Teachers are perceived to have the necessary qualifications and experience to teach learners the concepts they need to understand in order to succeed in tertiary education.
- † To assess whether the content of the FET Accounting Methodology taught at the CUT is relevant to the requirements set out in FET Accounting Teaching Practice, Department of Higher Education and the Department of Basic Education.
- † To ascertain the importance and value of SBL in terms of developing teachers' competencies in teaching FET Accounting.
- † To analyse whether CUT could implement new measures to ensure that a FET Accounting Teacher has the enhanced capacity, as necessitated by the DoE and policy requirements. Clear guidelines will be developed for this purpose.

### **3.2. RESEARCH DESIGN**

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A case study research design embedded in a mixed method research methodology was used to conduct this study. The above-mentioned aims were investigated through empirical research in the form of questionnaires administered to FET Accounting Students (in Teacher Education) at the Central University of Technology (see Annexure F), focus group interviews with FET Accounting Heads of Department and Teachers from selected secondary schools in the Motheo Education District (see Annexure C), as well as personal interviews held with FET Accounting Lecturers (in Content and Methodology) at the selected university (see Annexure H). The results contributed to the identification of possible problem areas in secondary school Accounting and should, therefore, be of interest to FET Accounting In-service Teachers, the SA Government, the DoBE, FET Teacher Education Accounting Students and FET Accounting Methodology Lecturers.

Mouton (2002) defines a research design as an exposition or plan of how the researcher plans to perform the research problem that has been formulated so as to enable the researcher to anticipate what the suitable research decisions should be. Other authors like De Vos et al. (2007) supported Mouton's view that research methodology convey the idea that it is the researcher's obligation to choose the method(s) suitable for the research to be piloted, and that in making such a choice the researcher is guided by the general aim of the research.

Investigation about the quality of FET Accounting Teachers in the South African education system is directed this study to follow a qualitative interpretive paradigm at the Central University of Technology. In addition to the qualitative study, the researcher used a questionnaire as part of the quantitative section design. To safeguard the validity of the responses from the questionnaire, sufficient time was spent with the selected participants to cross-check the outcomes of the questionnaire, as well as having an in-depth conversation with the selected FET Accounting Teacher participants at the selected schools. A pilot study preceded the focus group interviews with School based FET Accounting Teachers (see Annexure D).

Creswell & Plano-Clark (2007) emphasise that mixed method research provides more comprehensive evidence for studying a research problem than either qualitative or quantitative research alone can do and therefore it was decided to apply both the qualitative and the quantitative research methods in a concurrent approach in the collection and analysing of data,

Creswell (2009) further adds and is supported by Fouche (2005) that research designs are plans and the procedures for research that extend the decisions from wide-ranging assumptions to detailed methods of data collection and analysis. Both, Creswell and Fouche indicate that a research design is a guide that is determined by the topic of investigation, in this case FET Accounting education. An additional advantage of using both qualitative and quantitative research designs in a study is accentuated by Mcguigan (2011) when he points

out that either qualitative or quantitative research might be more useful than the other at some stage in the research.

In view of the above the researcher has elected to use both research methods to consolidate the reliability of the results, in an attempt to establish the capacitation of FET Accounting Teachers in the Motheo Education District. To warrant the accuracy and precision of the methods employed, it is necessary to explain what is meant by qualitative, quantitative and mixed method research. When a mixed method is chosen, two alternative approaches arise. One approach as explained by Johnson, Onwuegbuzie & Turner (2007) refers to data acquired from one method in phase one and then a distinct different phase where the second method is applied, called the sequential approach. Johnson, Onwuegbuzie & Turner explained this concurrent approach as the phase where qualitative and quantitative data collection occurs at the same time. The following paragraphs will discuss each research method with its own particular strengths and weaknesses or limitations.

### **3.2.1. QUALITATIVE RESEARCH**

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According to Gay, Mills & Airasian (2009), qualitative research is conducted in the natural setting in which the phenomenon is investigated. This phenomenon is explained by Maree (2007) as the attempt to study events and behaviour in the ordinary settings with the intention of developing an informed understanding of the meaning imparted by the participants. Denzin & Lincoln (2011) support the fact that qualitative practitioners are committed to the naturalistic perspective and to the interpretive understanding of human experience. They add that qualitative researchers stress the socially constructed nature of reality, the intimate relationship between the researcher and what is studied and the situational constraints that shape inquiry. Henning (2005) in turn explains that a qualitative angle aims to find out *what* certain phenomena are about, *what* these phenomena appear like on the surface and also *what* their other levels of meaning may be in order to investigate the quality of phenomena rather than the *quantities*.

Maxwell (1992) and Becker (1996) observe that the emphasis in qualitative research design is on the method of observation and analysis to stay close to the research subject. In this study, the researcher felt that the data that was collected in person adds to the personal experience the participants could contribute to the study, giving a realistic view of what is experienced at secondary schools. The data was collected mostly through interviews and thematic analysis as this approach is based largely on a search for contextual understanding, which Chilisa & Preece (2005) stress as being valuable.

Creswell (2009) affirms that qualitative research is a means of exploring and understanding the meaning individuals or groups ascribe to social or human problems. Like Creswell and Hesse-Biber & Leavy (2011) subscribe to the fact that qualitative research is after meaning. The social meaning people attribute to their experiences, circumstances and situations, as well as the meanings people embed into texts and other objects is the focus of qualitative research. Therefore, at the heart of their work, qualitative researchers try to extract meaning from their data.

The explanations above emphasise the researcher's aim to extract the depth and richness of the human experience from participants by means of a qualitative approach. Accordingly, the researcher anticipates in following the prescripts of the above authors to seek the views and opinions of 5 participative Heads of Department (HOD's), 16 FET Accounting Teachers, 3 FET Accounting Methodology Lecturers and 143 FET Accounting Students in enhancing the teaching capacity of and training possibilities for FET Accounting education at the Central University of Technology.

It is vital in any research endeavour to highlight the methodology that is used. The selection of qualitative methodology assumed that it provides data that is relevant and appropriate to answer the research questions. Variables studied under this method lend themselves to a high level of independence, non-verbal signs and gestures, open-ended responses and natural settings; unlike in a quantitative scenario where control of participant elements can easily be achieved. Since any research method can positively or negatively influence the

research process, the researcher finds it helpful to outline the following advantages and disadvantages of qualitative research.

### 3.2.1.1. ADVANTAGES

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The qualitative research design is:

- † Useful when economical decisions have to be considered as it is cost effective, easy to plan and to carry out, even though a subject might rather be too complex to be answered by a simple yes or no hypothesis, meaning more detail could be embedded in responses (Higgs & Cherry, 2009).
- † Flexible and allows the researcher to review initial participants' responses and this investigative enquiry gives participants the opportunity to elaborate on their experiences rather than choosing from a check list (McMillan & Schumacher, 2010).
- † Beneficial if the researcher has contact with the participants, as it adds to gaining trust and establishing a relaxed atmosphere. Such an atmosphere will allow the researcher to extract more detailed information from the participants. The methodological imperative of gaining trust should be balanced with the operational choices of **validity and reliability** (Henning, 2005).
- † In contrast with traditional surveys, which tend to have a 'dispatch and respond' aura, focus group sessions are characterized by interaction and integrity (Gray, 2009).
- † Valuable if the researcher records all interviews and focus group sessions. These recordings will assist the researcher to re-wind, freeze, revisit, reconfirm and re-interpret phenomena (body posture, eye contact, fidgeting etc). With the use of video data, accessibility and dependability become effective, in that actions can be seen rather than just heard or read, especially in terms of sensitive (Creswell & Miller, 2010).
- † More about systematizing knowledge, than merely reporting knowledge. To form an impression from a transcribed text requires data to be contextualized. In doing so, the researcher notes that human communication is not linear. (Babbie & Mouton 2007).
- † Babbie & Mouton (2007) simplify credible data as that which rings true the compatibility between constructed realities that exist in the minds of the participants and those that

are attributed to them; as experienced by the researcher. For this study it could be useful for the researcher to put aside the Accountant hat and put on a listener's hat to focus more on *how* participants say things and not necessarily *what* they say.

- † Useful when studying a limited number of cases in depth. This is applicable in this study as a limited number of secondary schools and only 3 FET Accounting Methodology Lecturers were to be part of the personal interviews. Only 16 school-based FET Accounting Teachers formed part of the focus groups.
- † Diplomatic when describing complex phenomena, for example the possible incapacitation of FET Accounting Teachers in this study. Interviews normally result in one on one communication, and a lack of diplomacy and trust and without careful consulting, could result in exposure of learners, their Educators or their school (Onwuegbuzie & Leech, 2007).
- † Is advantageous in the benefits afforded biosocial interaction, eye contact and the opportunity to explain exactly what is meant by each question to avoid any misunderstanding.

#### 3.2.1.2. DISADVANTAGES

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Any method will have advantages as well as disadvantages. Some of the disadvantages are:

- † According to Shuttleworth (2008), qualitative research requires a lot of careful thought and planning to ensure that the obtained results are as precise as possible, especially due to results being more open to personal opinion and decree, resulting in feedback being regarded as observations rather than facts.
- † Leedy & Ormrod (2001) state that the coding of verbal responses is more complex, abstract and seldom reliable, compared to counting a definite and visible population. It suggests that without an applied standardised technique of obtaining information, which is the most scientifically ideal interaction with participants; misinformation is bound to be prompted by a more subjective or personal approach by the researcher.
- † Moriarty (2011), in agreement with Tomal (2003), Kruger (2003) and Hancock (2002), states that using a qualitative research method data collection is more time consuming

compared to quantitative research, since this technique requires a broader sense of knowledge acquisition and can only accommodate a few students at a given time.

- † The above-mentioned authors believe that there is a possibility that the researcher may include his/her own feelings in the experiences of the participants, which is unfitting for the research based on the participants' experiences. The researcher must at all cost avoid his/her personal experiences and opinions, as it may lead to inaccurate generalisations. For example, if a qualitative researcher only observes one classroom to find out why learners do not hand in work, it is impossible for him/her to generalize what was learned in that classroom to all other classrooms, because their social contexts might be quite different, the reasons students have for not turning in homework in one class might not be the same ones they have in another class. Each social context is unique, and it changes from moment to moment. For this reason, a full social context is impossible to control or replicate completely. How learners interact within the social context of a specific classroom, vary from day to day and would probably be indicated as such by the research self.
- † The researcher contemplated the fact that the qualitative method at times could focus more on the interaction of the participants than on the mere response itself. Having only audio recordings could hamper the revisiting of the interviews and focus group sessions. Adding video recordings could assist the researcher with more non-verbal data, although participants could feel uncomfortable with a video recording.

The researcher, however, believes that despite these disadvantages, quantitative research methods seem appropriate to address the given research objectives

### 3.2.2. QUANTITATIVE RESEARCH

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The researcher decided to utilize a quantitative approach to acquire anonymous and comparative data because of the number of students involved Mcguigan (2011) explains quantitative research as the collection and examination of data which is absolute and unbiased. The focus of the quantitative research design is on counting and measuring procedures. Chilisa & Preece (2005) add that the principal feature of a quantitative research method is about numbers and statistical analysis, which portrays a still picture of a certain point in time. Leedy & Ormord (2001) assert that this type of research method is concerned with reliability, validity and generalization of observed behaviours and is consequently applicable to this study which focuses on the enhancement of FET Accounting Lecturers, Teachers and Students.

Quantitative research routinely constitutes the use of questionnaires as it is a traditional trend for clarity and understanding. This trend will be followed during this study particularly because the context is varied and more flexible. Questionnaires can be distributed to participants during class time in any venue on the CUT campus, at home, church or via internet or phone, anywhere. The submission of completed questionnaires is also not restricted to a specific setting. Windelband (in Babbie & Mouton, 2007) states that the *monotectic motive* seeks the general in the form of the law of nature or the particular in the form of the defined structure. In simple language, the core objective is to generalize results to a larger population represented by the selected sample.

The researcher has an obligation to allow a distance himself from the research, preventing the possibility that an external influence might sway the outcome of the quantitative process. Being far away or removed from the setting when answers are provided is a technique to maintain accuracy in the results. An important aspect of the quantitative research method is the use of appropriate and simplified language in questionnaires, to allow access and accuracy of data during interpretation, findings and recommendations.

In this study a questionnaire (see Annexure G) was used to gather data from FET Accounting Students to determine their views and experiences of FET Accounting at the Central University of Technology.

### 3.2.2.1. ADVANTAGES

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The following are the advantages of a quantitative research method:

- † Shuttleworth (2008) argues that quantitative research is an excellent way of finalizing results and proving or disproving the hypothesis. Furthermore, a comprehensive answer can be reached after statistical analysis of the participants' feedback. To explain the advantages of the quantitative research method, reliability and validity will be explained extensively as it might be regarded as two of the major advantages.
- † If a researcher strives for his/her quantitative research instruments to display reliability traits, concepts such as consistency, accuracy and precision will be the common denominator. De Vos (in De Vos et al. 2005), concurred with Bostwick & Kyte (1981), identifies the following synonyms: consistency, agreement, dependability, stability, predictability, reproducibility, repeatability and lastly, more appropriately, generalisability. In simple terms, it is an instrument yielding similar results in various and independent contexts.
- † Secondly, but just as important in the quantitative research method paradigm lies another scientific tool, namely validity. Mislevy (2007) established validity revolves around ensuring the instruments measure exactly and specifically the concept in question, whether FET Accounting Teachers are sufficiently capacitated.
- † For this study to be valid direct questions should be posed and anonymity should be guaranteed. Words such as capacitated and equipped should be defined clearly enough for responses to be validated.
- † According to Gorard (2001), quantitative instruments benefits more from the use of dichotomous variables. 'True/False', 'Yes/No', 'Never/Often/Seldom' modes of responses serve as effective time saving mechanisms yet yielding expected data. Bestowing simplicity of choice to participants is one of the greatest strengths of a quantitative instrument.

- † The researcher experienced that more FET Accounting Students were reached and responded to the questionnaire as would be the case with focus group interviews for the students.

### 3.2.2.2. DISADVANTAGES

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Although reliability and validity in the paragraphs above were regarded as advantageous, there seems to be some disadvantages as well.

- † The only weakness of the quantitative method approach with regard to reliability is the target audience's orientation level about the concept *reliability*. It is without any doubt the researcher's continuous duty to eliminate the misperception related to the 'exact truth' of what is measured. Babbie & Mouton (2007) explain that plausible frames of reference should be a determinant principle in social research.
- † Perhaps one of the most difficult research techniques is proving the existence of construct validity, because it involves determining the degree to which an instrument successfully measures a *theoretical construct* as observed by Babbie & Mouton (2007). In other words, it is deeply rooted in an abstract realm.
- † Shuttleworth (2008) asserts that this research method can also be difficult, expensive and rather time consuming, as there is usually some ambiguity which requires testing and refinement. Additionally, quantitative research requires extensive statistical analysis, which can be difficult to find, because most scientists are not statisticians.
- † Truth is an expandable and culture-dependent phenomenon according to Francis (2012), its purpose in social circles becomes more evasive if science fails to clarify the value of reliability to the lay audience as a tool transcending gender, geography, economy and beliefs. The dichotomy of responses can be designed to be expansive. The response will, however, be more elaborate in contrast to a multiple-choice scenario.
- † The researcher realised that this form of feedback could result in fictitious and irrelevant information acquired, as was experienced with one respondent whose responses were all clearly inappropriate and meaningless, clearly evident in the data analysis in Chapter 4.

### 3.2.3. MIXED METHOD RESEARCH

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The use of both qualitative data and the quantitative data in the same study is referred to as mixed method research, which involves both accumulating and investigating qualitative and quantitative data (Creswell & Plano Clark, 2007). The basic advantage of the mixed method research is that the combination of the both these research methods provides an improved comprehension of research problems than using each in singularity. This approach presents different ways of seeing the world, and the perspectives complement one another (Chilisa & Preece, 2008). De Vos in (De Vos et al., 2007) explains mixed methodology studies as those that combine the qualitative and the quantitative approaches into one research methodology of a single study. The use of the mixed method approach adds reliability and validity to the research instruments used in this study.

Creswell & Plano Clark (2007) mention that the mixed method research provides more advantages which eliminate some disadvantages of qualitative and quantitative research. Mixed method research provides extensive evidence for studying a research problem, aiding in the answering of questions that cannot be answered by qualitative or quantitative approaches individually. This encourages researchers to collaborate across the relationship between qualitative and quantitative researches.

The choice of a mixed research approach was derived largely from the concept of triangulation, which refers to the use of more than one research instrument to attain the purpose of the study. The researcher is of the opinion that the use of the mixed method research in this study has made it possible for qualitative and quantitative research to supplement each other in establishing the current capacitation of FET Accounting Teachers in the Motheo Educational District. In this way, more reliable and valid results were obtained through the use of the mixed method research.

The triangulation data treatment technique described by Creswell & Plano Clark (2007), however, is not without its disadvantages. A brief exploration is given below, regarding key weaknesses of the triangulation process:

- † It should be noted that the workload resulting from using more than one research method or instrument is heavier than relying on the conventional one-way method. Leedy & Ormrod (2001) state that data collection, organization, analysis and transcription become an administrative nightmare if time management, financial implications and co-research assistance is pursued long after the initial writing of the proposal chapter.
- † Secondly, triangulation is a rather abstract concept, especially as it is not a popular or preferred mode of empirical inquiry, given its complex nature. This complexity compellingly requires the researcher to be well versed in both methods via literature background establishment, interpretation and application.
- † Lastly, De Vos (2002 & 2005) states that no satisfactorily representative recommended protocol exists for using triangulation as this approach might be too flexible. The flexibility nature of triangulation means that no specific advice can be reduced to two given instruments.

In both the qualitative and quantitative research methods; De Vos (2005) mentioned the empirical objective is to generate contributing responses from participants. This study deviates from the best quantitative norm of limiting responses to a minimum of two alternative responses. Although permitted, expansive dichotomy becomes an impediment in the researcher's effort to prompt brief responses in a quantitative setting, since qualitative coding mechanisms will have to be applied to interpret such data, especially when interacting with either a questionnaire, one-on-one interview schedule or group discussion sessions, the design of these tools should carry a unique ambience of a *living* character.

The following subsection will briefly describe the advocated methods of data collection mechanisms applied in this study.

### 3.3. METHODOLOGY

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With the researcher's experience in lecturing FET Accounting Methodology and previous exposure to the practice of Accounting, the decision was undertaken to follow a phenomenological research method. According to English and English (in Cohen, Manion & Morrison, 2011) phenomenology is a theoretical point of view that advocates for the direct experience taken at face value and an orientation which views behaviour as determined by the phenomena of experience instead of an external, objective and physically described reality.

With this method the researcher will aim to obtain accurate information and perspectives on:

- † FET Accounting Teachers from the HOD's in Accounting at selected high schools in the Motheo Educational District as well as their perceptions on the relevance of content taught at schools,
- † School based FET Accounting Teachers' perceptions regarding the capacity and ability of teachers to teach Accounting in FET,
- † Accounting Methodology Lecturers' views on the possible enhancement of the Accounting methodology course taught at the CUT and finally,
- † prospective FET Accounting Students' perspectives on the training they receive at CUT.

Through this study, the researcher attempted to measure capacitation of FET Accounting Teachers in the Motheo Educational District, as well as the professionals who offer such services. Then at the end the researcher attempted to provide recommendations for the capacitation of FET Accounting Teachers in the Motheo Education District. Ethical considerations have been considered, through the guidance of the supervisors and the proper use of the research instruments outlined in this chapter. This study has revealed the nature of capacitation of FET Accounting Teachers in the Motheo Education District.

### 3.3.1. THE SELECTION OF PARTICIPANTS (POPULATION) AND SAMPLING

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Kerlinger (as cited in De Vos et al., 2007), states that sampling means any portion of a population or universe as being representative of that population or universe. This is the reason for the selection of participants to be a representation of the secondary schools in the Motheo Education District in this study; as this area tends to be the feeding area of the Central University of Technology. In convention with Kerlingers's (in Maree, 2007) notion, Maree explains that the sampling theory has been developed to suggest ways of drawing 'scientific' samples which are at random and representative of the population. These findings can tell us more about the population in general.

Mouton (2002), Maree (2007) and De Vos (in De Vos et al., 2007) agree that as the size of the sample increases, it becomes more likely to obtain accurate results. De Vos further debates that a certain degree of respondents or subject's mortality occurs in any research project and it is worthwhile to draw a larger sample than may eventually be needed. The same authors in De Vos et al. (2007) further maintain that it is not always possible to involve a minimum number of participants in an investigation if the total population is small, and that it is preferable for the entire population to be involved in such circumstances.

Stoker (1985) provides guidelines in table 3.1 to indicate the minimum participants who could provide feedback in a given sample to ensure reliable statistics in empirical studies. Due to the small number of FET Accounting HOD's, School based FET Accounting Teachers and FET Accounting Lecturers (in Methodology), both, focus group and personal interviews were held with them.

A total of 143 FET Accounting Students were used for this study. This number constitute 61.6% of the population of 232 FET Accounting Students, enrolled for FET Accounting at the Department of Languages and Social Sciences for Education and Teaching at the Bloemfontein campus of the Central University of Technology. Stoker's table (1985) indicates that an acceptable response rate for 200 participants constitutes to approximately

32% which could still be viable. Aiming to abide to Stoker’s research averages, the researcher administered the questionnaire to 232 students, of which 158 viewed it, 145 attempted and 143 completed the questionnaire. This decision therefore signifies a high reliability rate for this study.

**TABLE 3 . 1 - GUIDELINES FOR SAMPLING**

POPULATION	PERCENTAGE	NUMBER OF PARTICIPANTS
20	100%	20
30	80%	24
50	64%	32
100	45%	45
200	32%	64
500	20%	100
1 000	14%	140
10 000	4,5%	450
100 000	2%	2000
200 000	1%	2000

Source: Stoker (In De Vos et al., 2007:196)

Campbell and Stanley in Babbie, Mouton, Vorster & Prozesky (2007) emphasize that a good sampling technique should contain all elements addressed in the topic statement to ensure the elements have equal representation in a phenomenon under study. Generalized outcomes in the population must cover elements directed by nouns, such as learners, teachers, students, lecturers, capacitiation, university, school, etcetera. Sampling, as discussed by Masiloane (2008) is a process of selecting a few elements from a larger group to work with to come up with sensible conclusions from the study. This is done in such a way that information gathered is representative of the whole population.

Two major sampling procedures are probability and non-probability sampling, according to Walliman & Baiche (2001). De Vos (in De Vos et al., 2007) elaborates on probability sampling by subdividing it to include simple random, simple stratified, proportional, cluster, systematic, accidental, quota and theoretical sampling. On the other hand, he explains non-probability sampling to consist of accidental, purposive and quota sampling. The intent in sampling individuals, as Creswell (2002) maintains, is to choose individuals who are representative of a population so that the results can be generalized to a population under study.

### **3.3.2. RANDOM SAMPLING**

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Random sampling according to Creswell & Plano Clark (2007) and De Vos (in De Vos et al., 2007) is a method of drawing a population or a sample of the population so that each member in the population has an equal chance of being selected.

Central to the probability sampling technique is the randomization of the population representatives. Gravetter & Forzano (2003) and Kirk (1999) are supported by citation from Strydom (2005) that each person (or other sampling unit) in the population has the same known probability of being selected.

### **3.3.3. PURPOSIVE SAMPLING**

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In purposive sampling the researcher selects research participants and they are deliberately chosen because of their suitability in advancing the purpose of research. Participants are therefore selected for their interests, experiences and relevant knowledge in relation to the specific circumstances. For Maree (2007) purposive sampling is used in special cases where the sampling is done with a special purpose in mind, whereas Neuman (2006) advocates that purposive sampling enables the researcher to select information-rich participants.

Creswell & Plano-Clark (2007) suggested that researchers could deliberately opt for participants who have experience with the fundamental phenomenon and perceptions being explored. Therefore, the researcher purposely selected the sample outlined above on the basis that the selected participants hold the most relevant information with regard to 16 FET Accounting Teachers at secondary schools in the Motheo Education District. The educators and subject specialists are familiar with the prescribed frameworks and curriculum practices related to FET Accounting. In a comparable manner, the 5 HOD's, 11 FET Accounting Teachers, 143 FET Accounting Students and 3 FET Accounting Lecturers were selected as the participants, with the understanding that they are involved in the daily practices and provisioning of FET Accounting education in their respective schools or university. Since the focus of this study is not concentrated on a random population to acquire generic

information in the form of a grocery store survey; it is inevitable that random sampling would not be the best option for this study.

On the basis of the above guidelines, the researcher could not involve all participants who constitute the population for this study, as there are more than 200 high schools in the Motheo Education District. With 3 educators (one HOD and 2 FET Accounting teachers) at each school, it would be too time consuming and costly to have individual interviews, hence the decision to have focus group interviews at selected, yet diverse schools.

Derived from the above-mentioned design and methodology, three groupings of research participants were involved in this study about enhancing FET Accounting Teachers' teaching capacity and training possibilities.

- † Research population group 1 will include all Heads of Department (HOD) in FET Accounting and FET Accounting Teachers at selected secondary schools. The target population will be selected schools in the Free State, more specifically from the Motheo educational district. The sampling of schools will be purposefully executed (schools where FET Accounting are currently taught).
- † Research population group 2 will include all prospective teacher FET Accounting Students at the Central University of Technology.
- † Research population group 3 will include all FET Accounting Methodology Lecturers at the Central University of Technology.

### **3.4. DATA COLLECTION PROCESS**

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With the collection of data, the researcher was aware that participants knew about the study, as well as the reasons why it is conducted and why certain information might be needed. Mouton (2007) argue that it important for participants to realise they are a source of rich information and were informed how this information will be obtained in order for the researcher to respond accurately. As a result, this called for the use of proper data collecting

techniques which ensured the reliability of information collected. In this study, the researcher decided to use a questionnaire, interview schedules and focus groups in order to collect data from the participants. This is because these three techniques can help in collecting valuable information from participants, especially in a mixed method format.

Interviews were held with relevant HOD's, School-based FET Accounting Teachers and FET Accounting Lecturers in Methodology, while questionnaires were administered to FET Accounting Students. Each method was discussed with their advantages and disadvantages in the following paragraphs.

### **3.4.1. QUESTIONNAIRE**

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The term questionnaire mentioned by Babbie & Mouton (2007) is used to refer to a collection of questions and statements used in collecting data from participants. Leedy & Ormrod's (2001) assertion that the social value of conducting a questionnaire transcends various settings (domains) is supported by Babbie & Mouton (2007). Babbie & Mouton later concur with De Vos (2005) that a questionnaire has individual people as participants and that both public and private institutions normally use questionnaire to determine trends, behaviour, knowledge or bias- related information.

In this study, a questionnaire containing open- and close-ended questions was used to collect data from participants (See Annexure G). The close –ended questions were used to collect quantitative data while the open-ended questions were used to collect qualitative data from participants described by Babbie & Mouton (2007). Section A of the questionnaire consisted of questions related to biographical details, which are meant to establish the participants' background with regard to FET Accounting in the context of the high schools in the Motheo Education District. Secondly, section B focused on how FET Accounting as a subject is perceived and practised at the Central University of Technology. The structure of the questionnaire was designed in such a way that the open-ended questions compelled participants to provide their opinion with regard to FET Accounting practices at the Central

University of Technology. The questionnaire for FET Accounting Students was delivered for completion to participants during a FET Accounting Methodology class at the CUT. The researcher is however, aware that this data collection tool has strengths and weaknesses, which will be discussed in the next subsection. The FET Accounting Students had to sign an attendance list, which constituted their consent to take part in the questionnaire, as well as permission to use the data acquired in this study (See Annexure F).

The researcher delivered and collected questionnaires within one day, as all the student attended the same period and were requested to complete it during the class. This approach according to Babbie & Mouton (2007) has an advantage that there can be a higher completion rate than in a case where the questionnaires are mailed. The delivery and collecting of questionnaires provided a chance for the researcher to meet participants personally and assure them about issues of confidentiality and to explain the purpose of the study to the participants, and to establish the focus groups which were interviewed after the questionnaire results has been summarised. Babbie & Mouton later mention a few general characteristics and guidelines pertaining to the use of questionnaires. The interaction with participants bring about the human element through questions, which is an inherent part of assessment research. It is the norm that social science research results always have to be founded on a particular humanities/human? variable. Secondly, there was a willingness from the participants to respond to questions. Competent participants aided the researcher a lot in the evaluation of the feedback which does not only refer to intellectual readiness, but also to a contextual experience of the world view to which the questions relate. As this study is about FET Accounting, Accounting terminology is essential, but only up to the FET Accounting level of content. Using terms related to Forensic Accounting was not relevant.

The use of mother tongue by participants should be given the same status as English. It was the primary duty of the researcher to transcribe data into forms suitable for participant response convenience and coding later for analysis. The FET Accounting course is presented in English at the CUT. Unfortunately, Accounting terminology is currently not suitably translated into the majority of the South African languages.

Maree (2007) and Babbie & Mouton (2007) outline the following advantages and disadvantages for the use of questionnaires:

#### **3.4.1.1. ADVANTAGES**

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- † A standardized questionnaire offers the possibility of making refined descriptive assertions about a large population,
- † Questionnaires make large samples feasible and have an important strength in regard to measurement,
- † They stress that this method is relatively cheap and easy to use,
- † They argue that the response rate is optimal, and that
- † Participants can complete questionnaires in a short space of time.
- † The researcher argues that the main advantage of this questionnaire was his presence during completion. The FET Accounting Students had the opportunity to enquire about any possible uncertainty while completing the questionnaire.

#### **3.4.1.2. DISADVANTAGES**

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- † When designing questions that will be minimally appropriate to all participants, what is appropriate to many participants may be missing,
- † Questionnaires fail to develop the feel for the total life situation in which participants are thinking and acting, and
- † Questionnaires are inflexible with regard to new variables which might develop during the research process.
- † The researcher however did sense a degree of anxiety from the FET Accounting Students, as they were worried that they would fill in something incorrect in certain spaces.

### 3.4.2. INTERVIEWS

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An interview explained by Chilisa & Preece (2005) is a conversation or interaction between the researcher and the research participants in which the researcher focuses on getting information by asking the research participants questions relating to the specified topic. De Vos (in De Vos et al., 2007) interview appears to be a predominant mode of data collection in qualitative research. The researcher used an interview schedule containing both closed and open questions to allow for both qualitative and quantitative data analysis. Interviews were conducted with the Principals or HOD's from the selected schools to ask permission to do focus groups interviews (explained in the next section), as well as with the FET Accounting Methodology Lecturers at the CUT. Although the Principals and HOD's did not have to complete any permission forms, it was stated that the FET Accounting Teachers would be required to complete such a form. FET Accounting Methodology Lecturers however had to complete a consent and permission form to participate in this study.

The focus of most interviews as set out by Savin-Baden & Major (2013) is to develop understanding and interpretation of people and situations. Interviews are particularly appropriate when the information to be shared is sensitive or confidential. Qualitative interviews are generally described as either being semi-structured or in-depth. The researcher decided to use semi-structured interviews as they are based on a series of open-ended questions about a series of issues the researcher thinks are relevant to the topic. Savin-Baden & Major (2013) argue that semi-structured interviews are valued for the fact that the questions in the semi-structured interviews tend to be open-ended enough to allow interviewees to express their perspectives on a topic or issue and allow for comparable data that can be compared across participants.

Hancock (2002) adds that semi-structured interviews (sometimes referred to as focused interviews) involve a series of open ended questions based on the topic areas the researcher wants to cover. The open-ended nature of the questions defines the topic under investigation but provides opportunities for both interviewer and interviewee to discuss some topics in

more detail. If the interviewee has difficulty in answering a question or provides only a brief response, the interviewer can use cues or prompts to encourage the interviewee to consider the question further. In a semi-structured interview, the interviewer also has the freedom to probe the interviewee to elaborate on the original response or to follow a line of inquiry introduced by the interviewee. Contended by Maree (2007), an interview is a two-way conversation between the researcher and the participants, in a question and answer format where the basic norm is to collect data and compare it to fit elements of the thesis topic as posed by the proposal questions.

With the different approaches available for interview options, a semi-structured interview schedule was designed. This semi-structured approach was applied with the use of the focus group questions as well. The basic features of structured interviews entail that questions are nearly always open-ended and therefore they tend to be flexible derived from De Vos et al. (2007). The posed questions are uncluttered, aiding the variation engaged during interviewing sessions and allowing participants to add aspects not required by the researcher. The questions should however, remain relevant to the problem questions.

Semi-structured interviews are process focused in the sense that questions are in chronological order to ensure the initial response links to the succeeding answers and vice versa, indicating that predetermined questions are an inherent part of the semi-structured schedule. The use of semi-structured interviews does not warrant a clear-cut method and there are certainly advantages and disadvantages for the use of this method.

Some advantages and disadvantages as expressed by Creswell (2008), Leedy & Ormrod (2001), Babbie & Mouton (2007), Savin-Baden & Major (2013), Maree (2007) as well as De Vos in (De Vos et al., 2007) do vary but from their research and writings, the following similarities could be derived:

### 3.4.2.1. ADVANTAGES

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- † Interviews are an effective way of obtaining in-depth data,
- † When gathered in a single setting containing either an individual or a group of participants, interviews yield rich data derived from stimulated interaction, and they are more discussion oriented than the straight question-and-answer manner,
- † The flexibility of this type of gathering data, allowing its use in such diverse settings has made it more popular with social science and experimental researchers alike,
- † This method has the highest response rate, if participants are literate,
- † The interviewer can assist with issues that are not clear to the participants,
- † The interviewer speaks and relates directly to the interviewee, and
- † Interviews yield information to answer the research questions directly and they can also be used to probe and follow up.

### 3.4.2.2. DISADVANTAGES

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- † Participants may not be willing to share,
- † The researcher may ask questions that do not evoke the desired responses from the participants,
- † Participants could, at times, be untruthful,
- † Participants may find the interviewing process emotionally disturbing.,
- † The availability of participants depends on their time-constraints above the convenience of the researcher. If the interviewee postponed an interview by months, the interviewer had no full control over such matters, resulting in possible failure to attend interview sessions, and
- † The coding process of data is more bound to enslave the interviewer, for both one-on-one and focus group sessions, which will be discussed in the following paragraphs.

### 3.4.3. FOCUS GROUP

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The researcher is of the opinion that students might generally be too intimidated with a one-on-one interview with their lecturer, which therefore focus groups provide a viable alternative to interviews with students for this particular study. Tomal (2003) states that a focus group is a distinctive brand of group interview. A focus group generally consists of about five to ten people, who are interviewed in a comfortable, non-threatening setting. Group sessions set out by De Vos (2005) are planned discussions aimed at a defined audience, with the purpose of promoting self-disclosure among participants. James, Milenkiewicz & Bucknam, (2008) add to this by viewing focus groups as interviews conducted with a small group of people, all at one time, to explore ideas on a particular topic. The aim of the focus group according to Hennink, Hutter & Bailey (2011) is to gain a broad range of views on the research topic over a period of 60-90 minutes and to create an environment where participants feel comfortable to express their views. As a norm the environment should be non-threatening to all focus group members. Greeff (2007) refers to Morgan's (1997) three basic uses of focus groups. Morgan argues that this type of data gathering tool is: self-contained, meaning it is able to fit a specific context where it serves as the core source of information; supplementary as it tends to rely on some other form of primary data to establish background; and versatile enough to include more than one means of obtaining information.

Focus groups were done at 5 selected schools in the Motheo Education District with 16 FET Accounting Teachers. They had to complete a consent and permission form for the data to be used in this study. The researcher, in all 5 cases, visited the schools twice. Firstly, to obtain permission from the Principals and HOD's to conduct this study and arrange a suitable time. Secondly it was to administer the Focus Group Interviews.

The advantages and disadvantages, according to Rule & John (2011), as well as Babbie & Mouton (2007) for the use of the focus group technique are outlined below:

### 3.4.3.1. ADVANTAGES

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- † Data obtained from a single setting of a homogenous group is more convenient than several one-on-one sessions, which tend to prolong the time of obtaining data,
- † A focus group emphasises the uncovering of additional information through participants' exchange of ideas,
- † A stimulating context of discussion is created where the researcher openly or sublimely determines the power dynamics over the straight question-and-answer manner which tends to carry a singular tone where answering voices converge and promote critical dialogue in a focus group format, representing the interviewer and the interviewee respectively,
- † In addition, a focus group helps to discover unique perspectives and also the challenges to issues which prompt rationalisation and further discussion, providing greater detail and uncovering various facets of the issues,
- † The listening and talking in focus groups are equated and participants take turns to speak in a round robin or raised hand fashion, yielding additional valuable data, and
- † Focus groups are useful for gaining a sense of the range and diversity of views; whose views are dominant and/or marginal within the group as well how dialogue shifts the understanding of the group members.

### 3.4.3.2. ADVANTAGES

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- † Relevant and key data have to be sieved from a single pile of responses to identify individual opinions or voices. This process is lengthy and rather time consuming,
- † Coding responses are best done by the researcher, as she/he is the only one who can genuinely identify themes expected from gathered raw recorded data, even though assistance can speed up the finalization of data, but it could lead to blemished results,

- † The availability of participants in a single setting lends itself to hastened data gathering rather than several one-on-one sessions, yet a quorum of interviewees must always be respected,
- † Unfortunately, the group environment lacks confidentiality, which indicates that focus group discussions could not be ideal for seeking the personal experiences of participants,
- † Group settings in itself can be one of the limitations of the method as a skilled moderator is required to enthusiastically conduct and manage a group.
- † The researcher was patient during the school visits, but in all 5 cases, time was of the essence, and the conversations seemed rushed.

Despite its limitations, a focus group is suitable for this study as a group environment may offer solidarity in discussing the issues, especially if the focus comprises an existing support group where participants are familiar to one another, like they are in this case. For the purpose of this study, the focus groups comprised of participants with relatively homogenous socio-demographic characteristics to enable participants to share their views and experiences with others who are similar to themselves. FET Accounting students at the CUT are students of the same University, who are in the same class, more or less of the same age, and with relatively similar socio-economic backgrounds and life stages.

### **3.5. DATA ANALYSIS**

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O'Connor & Gibson (1998) as well as Pope, Van Rooyen & Baker (2002) indicates that data can be arranged in accordance to research questions and therefore it is important to go back to the research questions. In addition, interview data can be grouped according to the similarity of questions and follow up questions which was supported by Elo & Kyngäs (2007) and Willis (2007).

Ader (2008) describes data analysis as a process of inspecting, cleaning, transforming and modelling data with the goal of discovering useful information, suggesting conclusions and

supporting decision making. Hardy & Bryman (2004) discuss data analysis as the process concerned with reducing the amount of collected data to provide meaningful statements of information. Babbie & Mouton (2005) regard data analysis as describing facts, detecting patterns and developing explanations. With respect to the interviews, the researcher extracted themes from the interview transcripts to get the essential meaning of the experiences of FET Accounting Lecturers in relation to FET Accounting as subject. Therefore, themes were derived from the interview as well as the focus groups questions.

Data analysis involves organizing raw data and audio recordings (in this study for the interviews and focus groups) into a system and transcribing to reveal the basic results from the research. Patton (2002) suggests data should be arranged, ordered and presented in a moderately reasonable format that permits decision makers to quickly detect patterns in the data. In terms of the qualitative research, Leedy & Ormrod (2005) suggests that information obtained should be organized in a chronological order, describing the daily life of the group, focusing on critical events that describe the story. In analysing the data in the study, the researcher identified the categories where the data was clustered into meaningful groups and performed the data analysis in themes.

### **3.6. THE STATUS AND ROLE OF THE RESEARCHER**

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The researcher has firstly been trained as an Accountant. After the initial 3 years of study, he enrolled for a RGCE Course in Accounting and Mathematics, which he completed with distinction. He started lecturing at the University of the Free State while completing his Honours in Accounting. He then taught in London, UK, to gain valuable teaching experience and returned to home soil to finish his Accounting Internship in Harrismith. On completion of his internship the last hurdle was to complete the final Board Exam, named the Professional Exam with SAIPA.

The researcher then returned to the University arena, teaching Accounting for future FET Accounting Students. The motivation for this study emanated from his realisation that first

years enrolling at the CUT, with a compulsory 50% matric pass for Accounting, seemed not to have a basic idea of the accounting process, nor understand the fundamental aspects of the subject itself. After a few years of investigating research titles and disablements and road blocks, this current study has been accepted in an attempt to ensure improved Accounting education at school level if the area for development seems to be located at high schools.

### **3.7. ETHICAL CONSIDERATIONS**

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There are issues of ethics the researcher took into consideration before approaching the participants for data collection. Neuman (2006) defines ethics as what is or is not legitimate to do, or what moral research procedure it involves. Ethical issues involve a balance between the pursuit of the rights of those being studied and scientific knowledge. The researcher was granted ethical clearance by the Faculty of Education (Ethical clearance was awarded to the study number D FRIC 14/16/3). Written consent was therefore required from the Department of Basic Education, selected schools and the CUT. The researcher made a written request to the Principals and the school governing bodies to avail the FET Accounting Teachers, their opinions and working papers as this data was used to form the background information for the researcher.

The researcher, via the Principals and the school governing bodies requested to convene a special meeting with teaching staff and at this venture the purpose and intent of this attempted study was outlined and explained. Participants were assured that their information was confidential, and it would not be shared with anyone. Even though the participants' names were known, when reporting, their names would not be mentioned. Permission (see Annexure B) to conduct interviews and administer qualitative surveys was obtained by the Head of Department, Free State Department of Education, Principals, HOD's and teachers from selected schools and the Central University of Technology, Free State.

Prior to distributing and managing the qualitative surveys, consent was requested from each participant. To ensure confidentiality, participants were reassured verbally and in writing (see Annexure C, F & H) that the information would be treated with the utmost confidence.

The three major data collection instruments to be used in this study were the questionnaire, interviews and focus groups. In order to ensure that the results obtained in this study reflected the status of FET Accounting in the Motheo Educational District, these research instruments adhered to requirements, such as **reliability, validity, dependability, trustworthiness, conformability** and **triangulation** as explained in the following few paragraphs.

### **3.8. RELIABILITY, VALIDITY AND TRUSTWORTHINESS**

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Aspects relating to reliability, validity, dependability, trustworthiness, conformability and triangulation will now be discussed.

#### **3.8.1. RELIABILITY**

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Reliability relates to the degree of consistency of measurement. This refers to the stability or consistency of the measurement De Vos et al. (2007). A test according to McNiff & Whitehead (2005) is said to be reliable only if it gives the same results when it is given on different occasions or when it is marked by different assessors, while still targeting the same or a similar cohort of students. This implies that if the instrument is used in different settings, the findings should be the same. Maree (2007) notes that reliable measures are measures that produce consistent responses over time to the extent to which the instrument is repeatable and consistent. Different techniques have, however been developed to estimate the reliability of an assessment instrument. Reliability is usually estimated in two ways. The first way is test-retest in which the student should get the same score when the test is administered on a different occasion. This involves two administrations of the same

measurement instrument. The second way is the internal consistency. Here a split of interview questions is made to measure the degree to which the items are homogeneous or consistent with each other. In order to ensure reliability in this study, the questionnaire was pre-tested by the FET Accounting Methodology Lecturers at the CUT.

### **3.8.2. VALIDITY**

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Validity, as defined by Maree (2007), is the extent to which the data collecting instrument measures what it is supposed to measure, as it is an essential part of the process of making a claim to knowledge. Validation has to do with people agreeing that what one says is believable. Research by Mcniff & Whitehead (2005) has the aim of advancing knowledge. There are various ways of achieving validity. De Vos et al. (2007) outline ways such as content validity, face validity, criterion validity and construct validity. They add that content validity refers to the extent to which the research tool covers the content it sets out to measure.

The researcher strove towards the achievement of validity by ensuring that data collection techniques were aligned with the research questions and research objectives of the study.

### **3.8.3. DEPENDABILITY**

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Dependability described by Mouton (2007) refers to the degree to which the study would yield similar or the same findings if it were repeated in the same setting time after time. In this study, dependability was achieved through triangulation in which qualitative and quantitative research methods were used.

### **3.8.4. TRUSTWORTHINESS**

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Trustworthiness refers to the extent to which the findings of the research can be applied to other contexts or participants as indicated by Mouton (in Babbie & Mouton, 2007). Reliability is related to the procedural trustworthiness of observations or data, whereas validity relates to the trustworthiness of interpretations or conclusions. The first refers to the process of research and the second to the product of research. Trustworthiness is when the participants are looking at the contribution of the researcher and how the research might improve their situation at the conclusion of the study. contributes to trustworthiness.

The researcher achieved this through the use of purposive sampling in this study to maximize the range of specific information by the relevant FET Accounting Teachers and FET Accounting Students as participants in this study.

### **3.8.5. CONFIRMABILITY**

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Mouton (2007) states that confirmability is the degree to which the researcher avoided biased opinions and focused only on the accurate findings of inquiry. The researcher achieved this through the use of raw data, such as written and recorded transcriptions of participants' contributions in the study. These transcriptions were then analysed to yield unbiased results.

### **3.8.6. TRIANGULATION**

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De Vos (in De Vos et al., 2008) and Mouton (2002) elaborate triangulation as a conscious combination of qualitative and quantitative research methods or the use of multiple methods or sources of data collection. Mouton (2002) maintains when different methods complement one another, their respective shortcomings can be balanced. Rule & John (2011) suggest that triangulation is a way of getting all the findings in the first place; seeing and hearing multiple instances from different sources by using different methods and squaring the findings with

others. Rule & John further indicate that triangulation and crystallisation are routes to quality research in agreement with Costello (2003), the process of triangulation has been suggested by researchers doing qualitative research and case studies as a vehicle for achieving high quality, rigorous and respectable research. In this study, methodological triangulation, in which qualitative and quantitative methods were used, as well as data triangulation, which employs the combination of the questionnaires, interview schedules and focus groups was used

### **3.9. CONCLUSION**

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This chapter has outlined the research design and methodology for this study. It has outlined the choice of research design and elaborated on qualitative and quantitative methods, as well as the research process, sampling procedure, data collection instruments and the methods of data analysis. In addition, the role of the researcher, as well as the limitations of the study has been outlined. The next chapter will be concerned with the presentation, analysis and discussion of the results.

## CHAPTER 4

# DATA PRESENTATION, ANALYSIS AND DISCUSSION OF RESEARCH RESULTS

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### 4.1. INTRODUCTION

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The fundamental focus of this chapter is to demonstrate how research data is quantified and qualified by providing evidence how the data sources were identified, presented, analysed and discussed. In addition, the empirical methods, relevant to the research questions which were used to gather data, as stated in chapter 1 are outlined. Furthermore, the data analysis and findings are discussed in collaboration with the literature reviewed. Data analysis is described by Marlow (2005) as a way of giving meaning to the collected data. Research data has to be presented for the analysis to be meaningful.

The aim of this section of the study is to present, analyse and discuss the various data sets (questionnaires, individual interviews and focus group interviews) which attempt to address the following research questions, namely:

1. Are the contents of FET Accounting Content and FET Accounting Methodology taught at the CUT relevant to the requirements set out Accounting Teaching Practice to capacitate prospective and practicing FET Accounting Teachers?
2. How applicable is School Based Learning (SBL) in terms of developing teachers' competencies in teaching FET Accounting?
3. How can the CUT ensure that a FET Accounting Teacher has the competencies and enhanced training capacity, as necessitated but the DoE, DHET and teacher training policy requirements?

As indicated in Chapter 3, the researcher decided to employ quantitative and qualitative research approaches to gather data by means of individual questionnaires for FET Accounting Students; focus group discussions for FET Accounting teachers and interviews with FET Accounting Lecturers at the Central University of Technology (CUT).

Three major data instrument designs and collection methods are inherent to this chapter, namely piloting, focus group and questionnaires. This chapter will thus follow the same structure as Chapter 2 with part A (discussing the research data from the school sector) and part B (dealing with the research data obtained at the CUT).

## **4.2. OVERVIEW OF THE DATA GATHERING PROCESS**

### **4.2.1. FOCUS GROUP INTERVIEWS WITH FET ACCOUNTING TEACHERS**

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The researcher visited five schools in the Motheo Education district. Prior to the school visits, permission was granted to interview teachers at the schools by the DoBE - Free State (see Annexure B). The headmaster at one of the selected schools indicated that FET Accounting is being phased out and that only one FET Accounting teacher teaches the last few learners who must complete the subject. As the chosen method of data collection was focus group interviews, the researcher received permission from the Department of Basic Education to replace that school by another school (suitable for the research requirements of this study) in the same geographical area. Five focus group interviews (see Annexure E) were held took place at the respective schools. The schools used for this study were an urban English girls school; two double-medium schools; one urban school; one semi-urban school and two English-medium rural schools. Although the main objective of the use of the focus groups was meant for FET Accounting teachers, the researcher had the same approach to the FET Accounting lecturers as well.

**TABLE 4 . 1 - FET ACCOUNTING DATA PRESENTATION FROM FOCUS GROUPS**

		SCHOOL 1	SCHOOL 2	SCHOOL 3	SCHOOL 4	SCHOOL 5
		FGA	FGB	FGC	FGD	FGE
Gender	Male	1	2			2
	Female	3	1	3	2	2
Race	Black		3	2		3
	Coloured	1				1
	Indian					
	White	3		1	2	
	Other					
Age (in years)	20 - 25				1	
	26 - 35	1	1	2	1	2
	36 - 45	1				
	46 - 55	2				1
	55+		2	1		1
Highest qualification	Matric					
	Diploma	1	2	1		
	Bachelors	1	1	1	1	4
	Honours	1		1		
	Masters	1				
	PhD					
Teaching experience (in years)	1 - 5				1	1
	5 - 10		1	2	1	1
	10 - 15	1	2			
	15+	3		1		2

#### 4.2.2. QUESTIONNAIRES ADMINISTERED TO FET ACCOUNTING STUDENTS

The quantitative research data collected from the FET Accounting Teacher Education classes represented three-year groups: Accounting First Years (ACT 12 ES), Second Years (ATM 22 ES) and Third Years (ATF 32 ES) at the Central University of Technology. The students were a mix of FET Accounting content and methodology students to acquire diverse information related to the FET Accounting situation in general. The questionnaire (Annexure G) was

administered during their scheduled class time to maximise the response rate. The maximum possible students who could participate were enrolled as follows:

**TABLE 4 . 2 - STUDENT NUMBERS PER SUBJECT GROUP**

	ENROLLED STUDENTS	CANCELLED THE COURSE	REGISTERED AT TIME OF QUESTIONNAIRE	MAXIMUM POSSIBILITY	CUMULATIVE TOTAL STUDENTS
ACT 12 ES Content	96	4	92	92	92
ATM 22 ES Content	82	2	80	80	172
ATF 22 ES Methodology	60	0	60	0*	
ATF 32 ES Methodology	62	2	60	60	232
Total					232
Responses				(61.6%)	143
* ATM 22 ES and ATF 22 ES have the same students enrolled for both courses, hence using the larger class size as reference for a response rate of 61.6%.					

The survey was administered to all FET Accounting Students (from first year level to third year level as explained above), who have all completed a form of School based Learning (SBL). First and Second Year Teacher Education students are placed at schools for observation, whilst Third Year students are expected to take part in the practical teaching component, under the supervision of FET Accounting Teachers.

As per table 4.1; 143 responses were received from 145 participating Teacher Education students, resulting in a 98.62% completion rate. On average, it took the participants around 24 minutes to complete the questionnaire which was conducted anonymously during a scheduled lecture session in a computer lab on the campus of the Central University of Technology. Of the 243 registered students, 143 responses were received, equating to a 61.6% response rate. The lecturer believes that a small but diligent number of students (61.6%) might have given a more accurate response than a 100% response rate of students who may not be able to answer the questions honestly.

### 4.2.3. PERSONAL INTERVIEWS WITH FET ACCOUNTING LECTURERS

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Three FET Accounting lecturers participated in the personal interview sessions (Annexure J). Staff from the CUT Welkom campus were not included in this study since only the CUT Bloemfontein campus students completed the questionnaires. The researcher argued that using FET Accounting Lecturers from the Welkom campus to correlate with the responses from Bloemfontein campus students would have a skewed impact on results.

**TABLE 4 . 3 - LECTURERS' DATA PRESENTATION FROM INTERVIEWS**

	LECTURER 1	LECTURER 2	LECTURER 3
Gender	Female	Male	Male
Race	Black	Black	Black
Age	36 - 45	36 - 45	46 – 55
Highest qualification	Masters	Masters	Masters
Teaching experience in years	5-10	10-15	15+
Highest Academic qualification	MA: Higher Education	MBA	MBA
Professional qualification	B.Ed.	B.Ed.	M.Ed.
Subjects responsible for at the CUT	Accounting Business Studies	Accounting Economics	Business Studies
Subjects qualified to teach at the CUT	Accounting Business Studies EMS	Accounting Business Studies Economics EMS	Business Studies

## PART A

### DATA OBTAINED FROM SCHOOLS

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#### 4.3. FOCUS GROUPS – PILOT STUDY DISCUSSION

##### 4.3.1. INTRODUCTION – PILOT STUDY

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Part A describes the experiences of FET Accounting teachers within their school environment, as well as their exposure to FET Accounting students visiting schools during their Teaching Practice period. Meetings between the researcher and the FET Accounting teachers were scheduled for term 3 and 4 after all the School Based Learning school visits were concluded. All principals were informed of the meetings beforehand which took place on the school premises. At three schools the headmasters were involved in the scheduling of the meetings, which then happened after school. The other two schools arranged their meetings with the researcher in school hours, during their free periods. All meetings were recorded and transcribed and it could be deduced that the FET Accounting teachers enjoyed providing opinions and ideas, although their initial responses were rather hesitant.

School based participants (teachers) were further requested to complete questionnaires for the pilot study which was done prior to the focus group interviews held with the teachers. The pilot study assisted the researcher to familiarise himself with the participants and their personal and professional backgrounds. This pilot study therefore required each FET Accounting teacher to disclose their age, race, gender, qualifications, opinions, etc. The data emanating from the pilot study assisted the researcher to rethink and rephrase his questions for the focus group questions. The second meeting involved the focus group interviews at the respective schools, ensuring a familiar environment with few distractions and little logistical effort.

### **4.3.2. FET ACCOUNTING TEACHERS AND THEIR ENVIRONMENT – PILOT STUDY**

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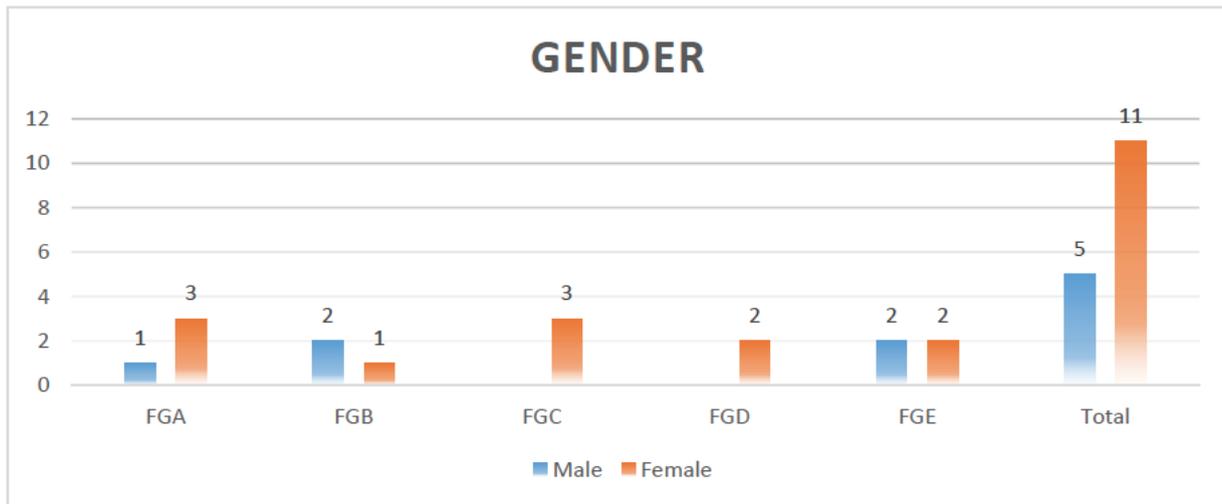
This pilot study entailed generic questions, but towards the end of the questionnaire some personal questions were asked. In this way, the researcher obtained first -hand experience of the FET teacher participants' learning space, and a feeling of intimacy between the researcher and teacher participants developed (bearing in mind that anonymity and confidentiality still prevailed). The pilot study included a biographical component which will be discussed in the paragraphs that follow.

Below is a summary of the research data gathered through the pilot study. For this section graphs will be used, as they are self-explanatory. In each graph the five schools are named FGA, FGB, FGC, FGD and FGE. IN FGA for example, 'FG' indicates that this data was acquired from the focus groups and 'A' indicates school 1 of the study. There was no fixed number of group members, since each school has their own composition of staff members involved in FET Accounting. The last column in figure ... indicates the combined total of the five schools.

#### **4.3.2.1. QUESTION 1: GENDER OF FET ACCOUNTING TEACHERS**

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Figure 4.1 indicates that the majority (68.75%) of the FET Accounting Teachers who participated in the pilot study were female, whilst 32.25 % were males. According to research done by SAQA, 'Statistics on Post School Education and Training', 58% of all students enrolled at public Higher Education Institutions were female, similarly, most teachers teaching FET Accounting.



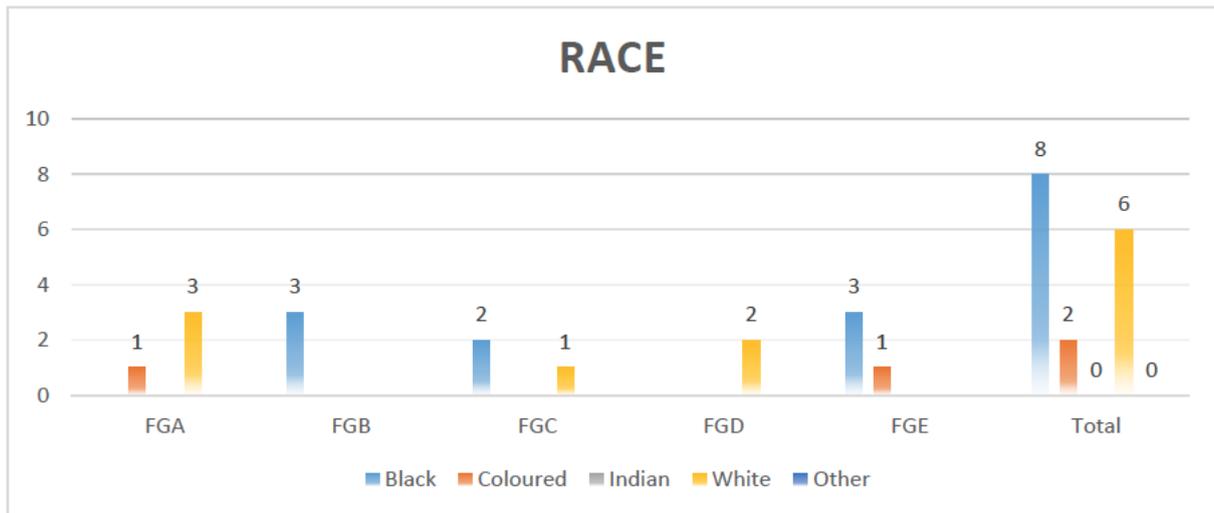
**FIGURE 4 . 1 - DISTRIBUTION OF FET ACCOUNTING TEACHERS ACCORDING TO GENDER**

Charles Simkins, from the Centre for Development and Enterprise, issued a technical report in March 2015 with descriptive statistics from 2013, indicating that female educators outnumbered their male counterparts with 282 223 to 118 515 from a total sampling of 400 756; with 18 respondents indicating unknown. These results indicated that females made up 70.42% of the teaching force in South Africa. Comparing the 68.75% in this study to national results, it seems the gender distribution is in line with national feedback.

#### 4.3.2.2. QUESTION 2: RACE OF FET ACCOUNTING TEACHERS

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The distribution of race was not a major surprise to the researcher as it seems in line with the selected schools. Although it might seem that 37% (6) white FET Accounting Teachers is a rather high number; considering the selection of two rural schools, a township school and two former English medium model C schools; but the three white teachers (from figure 4.2) teach at one school.



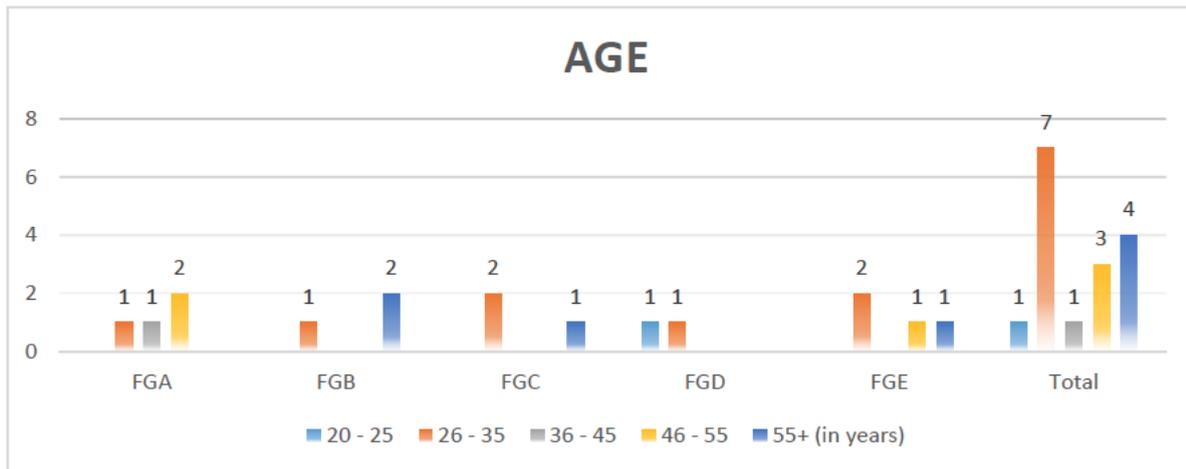
**FIGURE 4 . 2 - DISTRIBUTION OF FET ACCOUNTING ACCORDING TO RACE**

In addition, figure 4.2 indicates that the majority (50%) of teachers teaching FET Accounting are African, with the remaining 13% being coloured. It is evident that a specific race is not the norm at historical White and Black schools. It should also be noted that schools were classified in terms of race structure prior to 1994. Figure 4.2 indicates the changes brought about with transformation.

**4.3.2.3. QUESTION 3:  
AGE OF FET ACCOUNTING TEACHERS**

According to Figure 4.3, most (44%) of the FET Accounting teachers are in the age group that ranged between 26 to 35 years. Educators that are in the age group 46 to 55 represented 18.75% of the sample and those close to retirement (55 and above) constitute 25% of the sample group. The youngest educators aged between 20 to 25 and 36 to 45 are both represented by 6.25%.

It was evident from the focus group interviews with the FET Accounting Teachers, that the more experienced teachers seemed to experience fewer obstacles in their teaching. It is interesting that half of the teachers are younger than 35 years, indicating a minimum of 10 years teaching experience which would be thought sufficient to develop a sense of trustworthiness and informative feedback ( Seigel, 2004).



**FIGURE 4 . 3 - DISTRIBUTION OF FET ACCOUNTING TEACHERS ACCORDING TO AGE**

Statistics SA (Simkins, 2015) reported (n = 390 164) that the 45-49 (87 770) age group was almost four times the number of 25-29 (24 832) and 30-34 (21 303) and contributed to 22.49% of the total teachers work force. Comparing the numbers of the youngest group in this study (6.25%) to the study by Simkins, 24 years and below (6 551) constituted 1.68% of the total teachers. This confirms the possible threat of declining teacher numbers and possible shortage of teachers soon (cf. 2.7).

**TABLE 4 . 4 - EDUCATORS BY AGE, SOUTH AFRICAN CITIZENS ONLY**

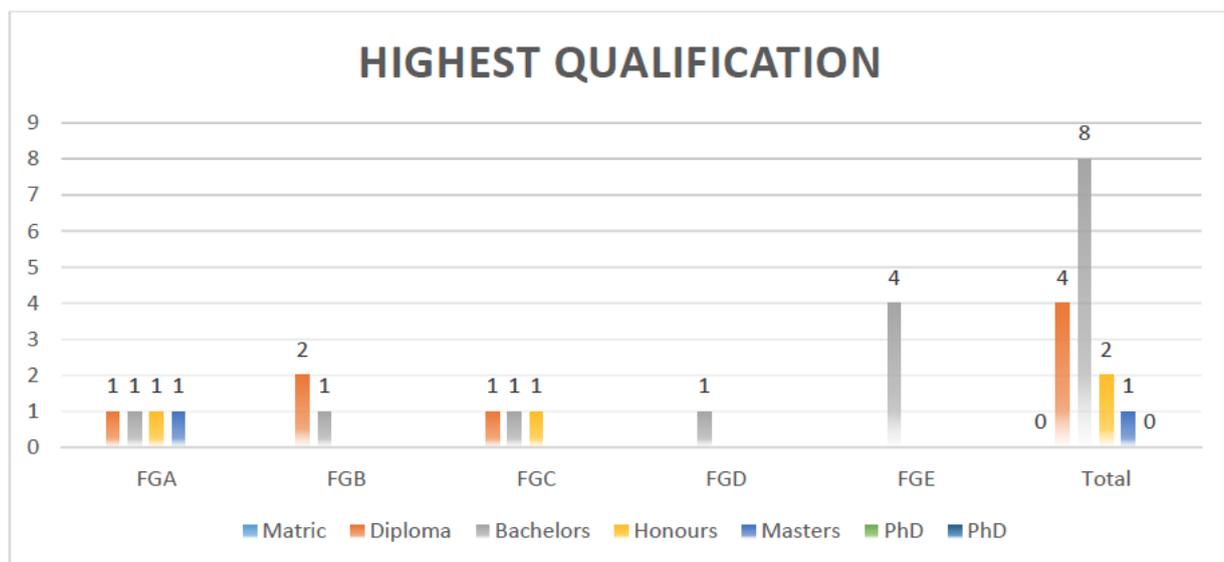
AGE	NUMBER OF EDUCATORS
24 and below	6551
25-29	24832
30-34	21303
35-39	37599
40-44	81242
45-49	87770
50-54	66480
55-59	46342
60-64	14801
65 and above	2768
Missing	476
Total	390164

Source: Table supplied by 'CDE.org'

#### 4.3.2.4. QUESTION 4:

#### HIGHEST QUALIFICATION OF FET ACCOUNTING TEACHERS

According to Figure 4.4, most educators (50%) declared that they are in possession of a B-degree, 25% held a Diploma, while 12.5% possess an Honours degree and 8.3% a relevant Masters' degree. Combining the age distribution and the qualification table, Manda (2014) and Motshekga's (2013) statements on behalf of DoBE (cf. 2.9.1) indicate why there is a need for educators to be more qualified. Furthermore, the teachers in FGA and FGE seem to be qualified over a wider spectrum in contrast to FGD and FGE. All the FET teachers in school FGE have a Bachelors' degree. The shortage of quality and sufficiently trained teachers compels schools to employ poor and underqualified teachers which presents a problem for the schools and the Department of Basic Education (Gumede, 2017).



**FIGURE 4 . 4 - DISTRIBUTION OF FET ACCOUNTING TEACHERS ACCORDING TO HIGHEST QUALIFICATIONS**

Table 4.5 below, acquired from the Centre for Development and Enterprise, presents the number of teachers joining the profession, compared to their status as being qualified. From the table it can be derived that of the students who completed the 4-year course in the designated period at age 22, only 35.25% were qualified to teach. The remainder can be regarded as drop -outs or in-service training students. For the age group of 23 the qualified students increased to 43.88% and slightly increased again for the 24-year group to 44.74%

**TABLE 4 . 5 - QUALIFIED EDUCATORS EMPLOYED BY AGE GROUP 2012-2013**

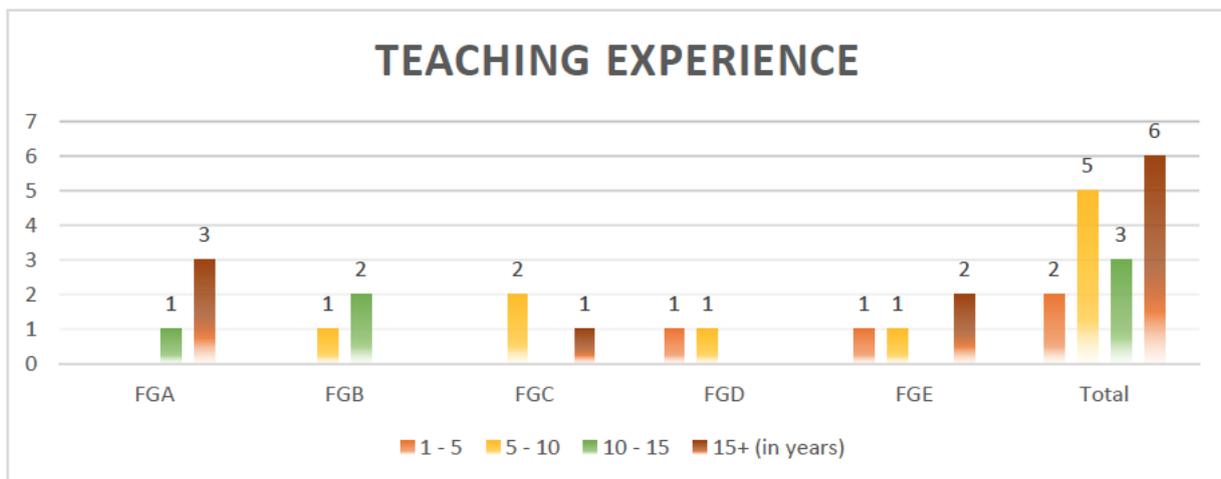
AGE	JOINERS		RETURNERS		STAYERS		LEAVERS		UPGRADES
	ALL	QUALIFIED	ALL	QUALIFIED	ALL	QUALIFIED	ALL	QUALIFIED	
22	1044	368	0	0	1044	368	174	36	9
23	2033	892	0	0	3224	1644	430	140	43
24	1625	727	237	59	4138	2091	390	179	170
25	1289	488	339	101	4593	2246	533	255	248
26	990	340	434	120	4781	2358	693	293	287
27	870	309	425	124	5375	2683	631	259	299
28	785	268	475	135	5630	2814	693	310	352
29	642	239	406	115	5297	2711	568	271	321
30	560	175	356	92	4734	2351	472	247	306
31	469	154	333	89	4369	2282	445	262	248
32	399	115	287	70	3943	2251	376	232	194
33	325	88	258	78	3987	2383	335	235	185
34	306	100	310	103	4523	3074	414	299	154
35	239	80	360	115	5348	3860	503	402	151
36	252	65	372	139	7223	5496	511	449	146
37	259	104	461	220	9223	7568	642	527	171
38	255	121	568	282	11567	9738	813	745	198
39	279	142	708	371	13856	11907	1028	928	216
40	245	109	834	471	16915	14806	1249	1159	235
41	340	186	901	534	17568	15318	1312	1241	270
42	236	142	932	584	19347	17112	1400	1311	254
43	255	123	952	600	19504	17209	1376	1325	282
44	233	132	1041	668	20798	18546	1583	1450	254
45	252	139	991	619	20051	17574	1457	1385	314
46	223	132	883	579	19264	17186	1298	1211	245
47	186	112	838	561	18599	16543	1200	1152	254
48	166	89	793	535	17592	15645	1140	1078	259
49	127	89	718	483	16664	14736	1010	972	251
50	109	61	645	415	15650	13671	936	869	251
51	120	66	603	398	14038	12029	862	769	291
52	76	36	554	374	14177	12173	816	716	248
53	86	50	527	308	13646	11414	751	665	322
54	73	31	514	339	13484	11188	734	635	312
55	58	28	653	403	11473	9168	1047	840	294
56	53	27	550	347	10391	8423	867	665	256
57	42	19	522	317	8673	6760	846	687	271
58	32	19	496	303	7834	6245	843	643	201
59	43	13	598	352	6262	4757	1114	858	213
60	0	0	0	0	6628	5313	1882	1461	0

61	0	0	0	0	4029	3245	468	401	0
62	0	0	0	0	2603	2142	312	262	0
63	0	0	0	0	2252	1764	233	233	0
64	0	0	0	0	1639	1308	223	196	0
65	0	0	0	0	1142	902	527	415	0
<b>Total</b>	<b>15576</b>	<b>6378</b>	<b>20874</b>	<b>11403</b>	<b>4E+05</b>	<b>343002</b>	<b>35137</b>	<b>28668</b>	<b>8975</b>

Source: Table supplied by 'CDE.org'

**4.3.2.5. QUESTION 5:  
TEACHING EXPERIENCE OF FET ACCOUNTING TEACHERS**

As depicted in Figure 4.5, most (56.25%) of the FET Accounting Teachers have more than 10 years teaching experience, whilst only 12.5% and 31.25 % had 1–5 years and 5-10 years teaching experience respectively. It can be deduced from the focus group interviews that the more experienced a FET Accounting Teacher is, the fewer hurdles and challenges seem to be experienced. From the feedback received, the younger teachers had more complaints about support from parents and peers and felt less empowered compared to their more experienced counterparts. It could merely be because seasoned teachers became used to or learned to deal better with the challenges. The focus groups also indicated that younger teachers were more influenced by their environment (De Grauwe ,2004).

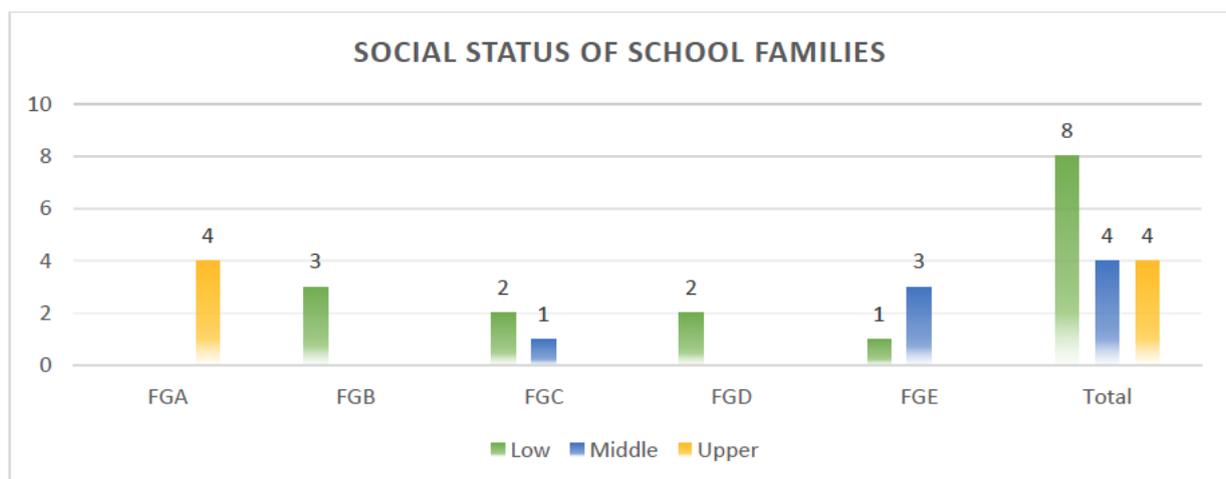


**FIGURE 4. 5 - DISTRIBUTION OF FET TEACHERS ACCORDING TO TEACHING EXPERIENCE**

In contrast to the literature where Manda (2014) indicated that 53.8% of teachers had 1-5 years teaching experience, this study paints a different picture about the number of new teachers joining the profession in terms of FET Accounting.

**4.3.2.6. QUESTION 6:  
SOCIO-ECONOMIC STATUS OF SCHOOL FAMILIES**

Figure 4.6 reveals that 50% of learners, taking FET Accounting, appear to come from low socio-economic backgrounds, whilst 25% represent learners from middle and upper socio-economic backgrounds respectively. Glasgow (2010), Stears (2009) and Harkness (2008) all mention the impact of socio-economic status on social and ethical challenges (cf. 2.8.1).



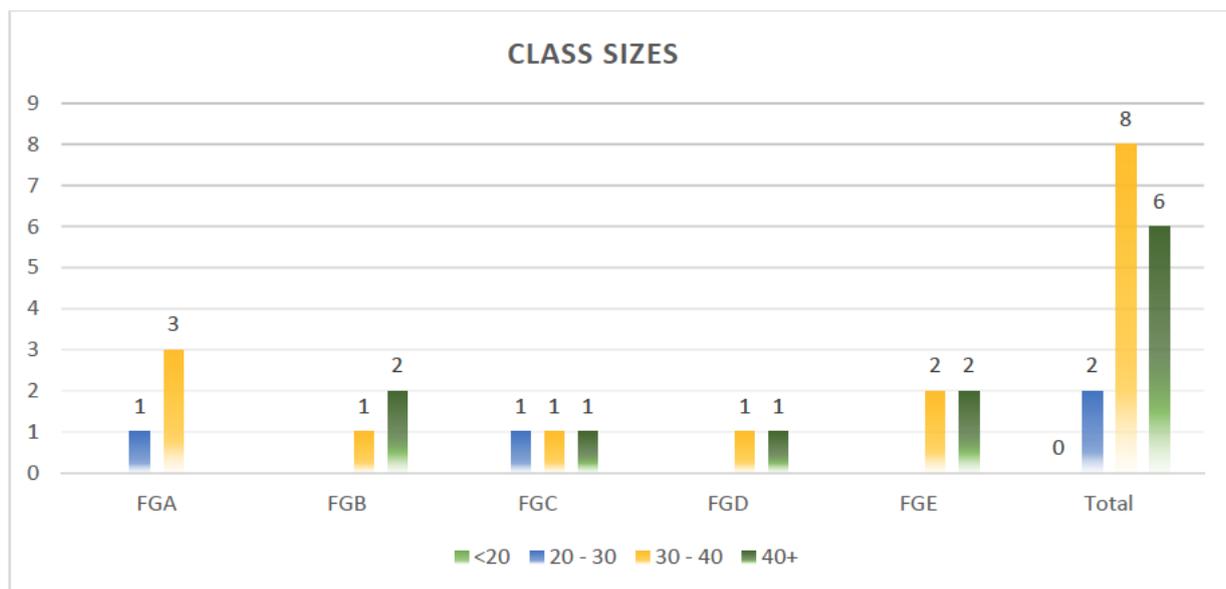
**FIGURE 4 . 6 - DISTRIBUTION ACCORDING TO THE SOCIAL STATUS OF SCHOOL? FAMILIES**

**4.3.2.7. QUESTION 7:  
CLASS SIZES OF FET ACCOUNTING TEACHERS**

Kohler (2012) indicated the average class size during 2009 in public schools was 36 learners compared to 2011 were approximately 2 800 schools had more than 50 students in the average classroom. Kohler added that increased class sizes might be a challenge, especially

in subjects which require more individual attention. For novice FET Accounting teachers entering the teaching profession this challenge could be a reality (cf. 2.7.2).

According to figure 4.7, 50 % of the FET Accounting Teachers reported on class sizes of between 30-40 learners, whilst 37.5% of teachers indicated that they have more than 40 learners in their classes. Only 12.5% of teachers articulated that they have between 20-30 learners in the class.

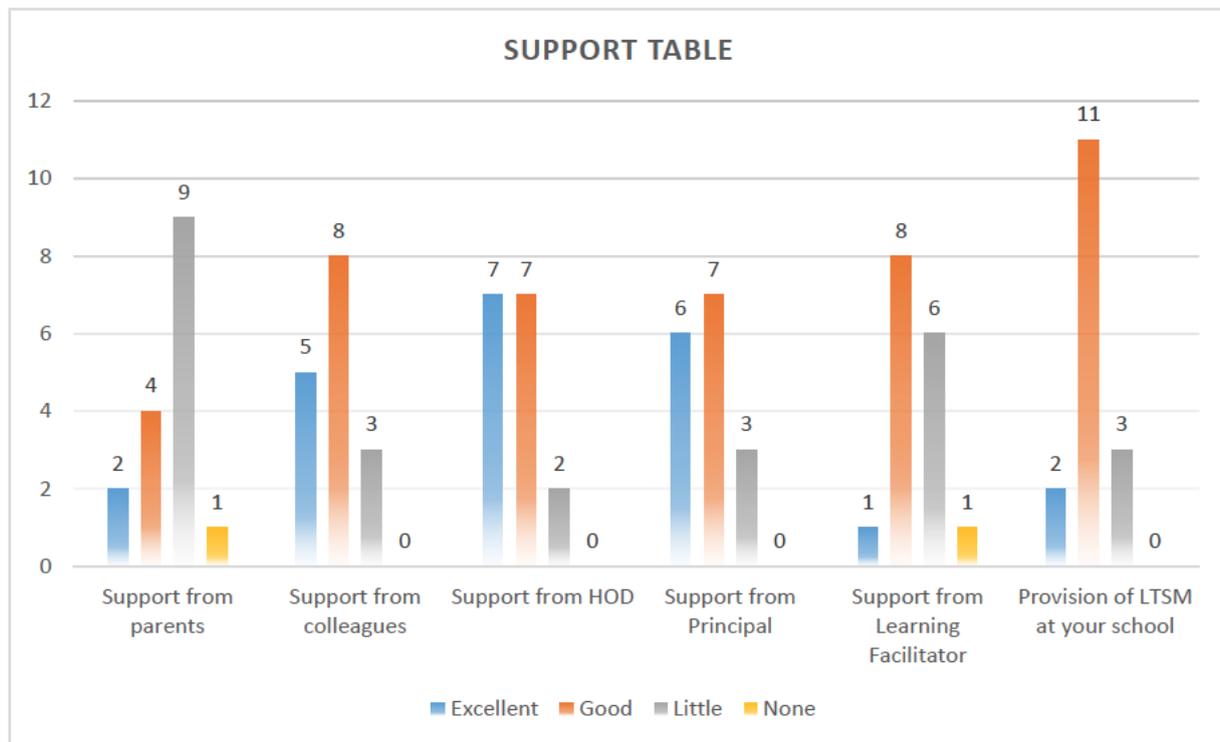


**FIGURE 4 . 7 - DISTRIBUTION ACCORDING TO CLASS SIZES OF FET ACCOUNTING**

**4.3.2.8. QUESTION 8:  
FET ACCOUNTING TEACHERS’ PERCEPTION RELATING TO THE SUPPORT RECEIVED**

With regards to support from parents, figure 4.8 indicates that 56,25% of FET Accounting teachers reported that they received little support from parents; 50 % of teachers indicated that they received good support from colleagues; while 87.5% stated they received good to excellent support from the HOD; 43.75% of FET teachers alluded that they received good support from the principal; 50% of teachers said they received good

support from the Learning Facilitator whilst 68.75% indicated that they received good support with regards to the provision of LTSM at school. In general, the type of support rendered to FET Accounting Teachers varies from school to school.



**FIGURE 4 . 8 - DISTRIBUTION OF FET ACCOUNTING TEACHERS' PERCEPTION RELATING TO THE SUPPORT RECEIVED**

The above-mentioned forms of support are critical to FET Accounting Teachers, especially for feedback purposes. Without this feedback it will not be clear whether teachers are on par with their teaching. As Blanchard (as cited by Tanner & Vains-Loy, 2009) indicates, this feedback enhances teacher competency and increases their training capacity (cf. 2.3.1). It is however comforting to see that FET Accounting Teachers indicated on average good to excellent support from their HOD's and principals as well as their LTSM at their school. What seems to be an area for improvement is that 37.5% of FET Accounting teachers indicated that they received little support from their Learning Facilitator, especially as the White Paper on Education and Training (1995) states that the responsibility of education rests with the provincial governments. It means that 4 out of 10 FET Accounting teachers indicated that the Provincial Learning Facilitator's support seemed inadequate, in contrast to the Department of Basic Education's responsibility set out in the White Paper on Education and Training, (cf. 2.7.1).

### **4.3.3. FET ACCOUNTING TEACHERS AND THEIR PERSONAL EXPERIENCES – PILOT STUDY**

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The following section of the Pilot Study focuses on FET Accounting teachers' feedback relating to their personal experiences and the situation experienced at their respective schools. Five open-ended questions were asked in which the FET teacher participants had to give their personal written feedback on the pilot questionnaire. Only a few comments per question will be extracted and reflected upon. These comments will be discussed with the focus group interview responses, which are presented later in this chapter.

#### **4.3.3.1. QUESTION 1:**

**DO YOU AS A TEACHER FEEL EMPOWERED TO PROMOTE EFFECTIVE  
TEACHING AND LEARNING AT YOUR SCHOOL?**

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It is interesting that three of the four participants (Table 4.2) who did not feel empowered came from the same focus group (FGB). The fourth participant indicated that due to short periods no consistency could be created. In addition, three 'NO' responses were from FET Accounting Teachers above the 55 years age group, maybe suggesting their environment changed and these changes are not handled very well which could lead to job dissatisfaction, low morale and untrustworthiness (OECD 2008).

Interestingly though, none of the participants indicated that their learners diminish their feeling of competence which, according to Shake Seigel (2004) can easily occur (cf. 2.9.1). With regard to the 'YES' responses, a common argument was that the participants felt confident about their subject knowledge and therefore experienced empowered in their career, as described in Reviews of national policies for Education.

**TABLE 4.6 - FEELING EMPOWERED IN PROMOTING EFFECTIVE TEACHING AND LEARNING**

'YES' RESPONSES 12 FET TEACHER PARTICIPANTS	'NO' RESPONSES 4 FET TEACHER PARTICIPANTS
<ul style="list-style-type: none"> <li>† We have all the needed aids available.</li> <li>† We give learners proper guidance when choosing subjects for FET.</li> <li>† I have the knowledge and the skills to teach the knowledge I must give.</li> <li>† We attend workshops for new developments in the subject.</li> <li>† Experienced and qualified with no resource scarcity.</li> <li>† A lot of support at our school.</li> <li>† With the application of different teaching methods, I can identify the learning needs of learners and create a positive learning environment.</li> </ul>	<ul style="list-style-type: none"> <li>† Too many restrictions.</li> <li>† In our institution, they hardly appreciate or motivate educators, even if they go out of their way.</li> <li>† The absence of text books is a problem, photocopies had to be made to address the problem.</li> <li>† School structure and management make for lots of disruptions during teaching time.</li> <li>† Very short periods to finish activities.</li> </ul>

**4.3.3.2. QUESTION 2:**

**HOW DOES THE CLIMATE AT YOUR SCHOOL AFFECT THE TEACHING OF FET ACCOUNTING?**

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The question about experience of school climate, although very opinionated, could provide some insight on how teachers support one another as well as how the teachers experience their situations. It was notable how FET Accounting Teachers from the rural school responded in terms of their physical environment whereas urban and semi-urban responded in terms of the learners. These responses regarding the physical environment were transferred to the next question as they were relevant to the teaching environment. The researcher felt that it is understandable that the negative responses surpasses the positive since more rural than urban schools were part of this study.

The above-mentioned question regarding feeling empowered links with the climate experienced at school, since one's personal experience could lead to one's point of view about something else, thus influencing one's confidence (cf. 2.7.2, 2.8.1, 2.8.3).

**TABLE 4 . 7 - SCHOOL CLIMATE AFFECTING THE TEACHING OF FET ACCOUNTING**

POSITIVE	NEGATIVE
<ul style="list-style-type: none"> <li>† Very positive, there is an academic atmosphere and academic time is respected.</li> <li>† Positive environment with self-motivated learners.</li> <li>† One must adapt to the available resources and do your best in the given circumstances. Staff members are positive and motivate one another.</li> <li>† The climate at my school/working environment promotes positive teaching and learning.</li> </ul>	<ul style="list-style-type: none"> <li>† Attitude and behaviour of some learners distract the positive atmosphere of learning and teaching sometimes</li> <li>† It is not inspiring as the school politics are directly affecting the culture of teaching and learning.</li> <li>† Negative, as, resources are unavailable and lack of co-operation between the principal and SGB a problem.</li> <li>† Badly. Some teachers do not help to improve school discipline, they rather disrupt than help.</li> <li>† Most of the learners are from far and struggle to come to school due to transport fare.</li> <li>† Learning and teaching is poor because the relationship between learners and management is poor.</li> <li>† Learners find it difficult to do Accounting because they are lazy to study.</li> <li>† Little and poor bus transport</li> </ul>

**4.3.3.3. QUESTION 3:**

**HOW DOES YOUR TEACHING ENVIRONMENT (SCHOOL FACILITIES, CLASSROOM AND OTHER FACILITIES) AT YOUR SCHOOL INFLUENCE THE TEACHING OF FET ACCOUNTING?**

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During the researcher's visits to the schools the drastic differences in teaching environments, especially with regards to resource availability, were clear, hence the elaborated responses from the participants. During the focus groups the researcher detected a tendency of jealousy between teachers and schools about resources and benefits.

**TABLE 4 . 8 - INFLUENCE OF TEACHING ENVIRONMENT ON FET ACCOUNTING TEACHING**

POSITIVE	NEGATIVE
<ul style="list-style-type: none"> <li>† Positive influence has all the teaching aids, great care is taken to make sure everything works, classrooms and school are clean.</li> <li>† Positive. No lack of any resources</li> <li>† Environment is conducive to effective teaching.</li> <li>† Excellent environment with all resources needed.</li> <li>† Positive, few learners have interest in Accounting. It makes the classroom manageable.</li> <li>† We are well- equipped in terms of resources. The question papers, IBP and internet are available which makes it easier to facilitate teaching and learning.</li> </ul>	<ul style="list-style-type: none"> <li>† Classroom not conducive for teaching and learning.</li> <li>† Classrooms are too small.</li> <li>† Classrooms don't have windows, insufficient chairs and tables are a challenge especially in winter with shattered windows.</li> <li>† Five teachers compete for a simple projector we have at school.</li> <li>† Break-ins at classrooms make it hard to bring own LTSM to help learners.</li> <li>† They are many barriers, such as lack of electricity, broken doors and windows hinders teaching in the winter when it is cold.</li> <li>† Some learners have to learn in classes without doors in winter, and this poses a problem.</li> <li>† External climate factors influence teaching negatively, for example bus transport coming late for school, affecting teaching time.</li> <li>† Overcrowding affects our class teaching, but teachers help each other in the subject</li> <li>† When it is cold or very hot teaching and learning is affected, classrooms are not in good conditions, e.g. broken windows and doors.</li> </ul>

Notably the focus group (FGB) where everyone gave 'NO' responses all had 'Negative' responses to question 3 as well as well as FGD who could not mention anything positive about their learning environment. Interestingly with FGE, a rural school, three responses were negative and then one very positive answer, indicating no resource scarcity and even suggesting internet access was not a problem at all. Within the literature study these negatives about textbook shortages, overcrowding and temperature problems were mentioned and seemed to be the case across most rural schools (cf. 1.4.2, 4.1 and 4.2).

4.3.3.4. QUESTION 4:

DESCRIBE YOUR PRESENT FEELINGS ABOUT TEACHING AS A CAREER.

Participants’ responses differed extensively, with no surprise to the researcher at FGB. All the FET Accounting Teachers indicated they are unhappy and prepared to exit the profession, as did all the participants of FGC as well as FGE; with one exception who felt positive about the learning environment. The researcher could not establish beyond doubt that low morale of teachers does spill over and affects colleagues’ motivation (cf. 2.7)- according to Dayimane (2015) and Gurney-Read (2015) low morale has an effect on colleagues’ morale.

**TABLE 4 . 9 - INFLUENCE OF TEACHING ENVIRONMENT ON FET ACCOUNTING TEACHING**

POSITIVE	UNDECIDED	NEGATIVE
† Very positive, I love my work.	† Puzzled because learners focus more on outside world than school world.	† It is not pleasant. Due to lack of discipline of learners.
† Must be regarded as a calling. Privileged to teach at a school like mine.	† Mixed feelings. Uncertain, Sometimes.	† I feel like getting the job outside teaching, even now. Many regulations controlling teaching and learning are a challenge. Learners will insult, fight and bite a teacher without any serious steps taken against such a learner, but if a teacher may bite a learner or apply corporal punishment as a form of preventing a misbehaviour, trouble starts.
† Teaching is a noble calling, it's a career that needs passion, persistence, loving and caring, and I feel good about it.	† There is a lot of admin that takes up most of your free time at school. Therefore, all your planning and marking must be done in the afternoons and over weekends.	† It is frustrating, with the challenge of a lot of progressed learners, one is even considering leaving.
† I have a calling at this school and daily strive to meet it – don't quit.		† I feel demoralised because of the pressure we get.
† Privileged to teach, I love what I am doing.		† Disappointed, exhausted, looking for another career.
† Teaching is a good career. It involves love, caring and passion. I believe that if one is passionate about his/her work, learners will enjoy being at school and will do best.		† Preparing myself to exit.

4.3.3.5. QUESTION 5:

DO YOU SOMETIMES CONSIDER LEAVING THE TEACHING PROFESSION?

As stated in the literature review (cf. 1.4.2, 2.7), Dayimane (2015), Gurney-Read (2015) and OECD (2008), pointed out that teachers in the technology, natural sciences, economics and management fields consider leaving the profession. The responses in this study are therefore no surprise and confirm the above views, with so many FET Accounting teachers who indicated low job satisfaction and with 10 FET Accounting teachers clearly suggesting they are considering leaving the profession.

It was noted that one person did not respond to this question. Table 4.6 below indicates the 15 participants' reasons for their respective responses.

**TABLE 4 . 10 - REASONS FOR PROFESIONAL EXIT**

YES – 10	NO – 5
† Teaching learners who understand their rights is not easy, hence no discipline.	† Learners focus mainly on drugs, social media rather than learning.
† I would not give up my profession for anything but sometimes circumstances can make you doubt.	† I love interaction with the learners, love to teach them something. I always wanted to be a teacher and I enjoy it.
† Too many regulations are a challenge. Tasks given to learners such as projects do not support what is taught in the classroom.	† I love my learners, I have that heart to miss them during the school holidays. They are my pride, so I am here to stay.
† Difficult to get promoted and promotion does not come with proper financial incentives.	† I love teaching and I enjoy making change in someone's life.
† I would like to get a new challenge in a new environment.	† Works well for me and my family.
† Must join business world to achieve my dreams.	
† Every year it just gets worse at school and children get more power over teachers. Teachers get mistreated and overused rather than making learners more responsible for their own actions.	
† I am still passionate about teaching, but I sometimes feel that the teachers need assistance to do all the admin, so that they can put all their effort into teaching the content and help the weaker learners.	
† The department gives teachers pressure by wanting us to do impossible things to be possible.	

#### 4.4. FOCUS GROUPS – DATA PRESENTATION, DISCUSSION AND ANALYSIS

##### 4.4.1. INTRODUCTION – FOCUS GROUPS

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Focus groups were formed from teachers at each of the five schools FGA, FGB, FGC, FGD and FGE. All the FET Accounting Teachers and their respective HOD's at each school were involved. Depending on the number of learners who chose Accounting as one of their compulsory 7 subjects, there were two, three or even up to five FET Accounting Teachers who participated in these focus groups.

Hence FGA<sub>1</sub>, means Participant one from FGA and so forth.

**TABLE 4 . 11 - BIOGRAPHICAL SUMMARY OF FET ACCOUNTING TEACHERS**

<u>PARTICIPANT NUMBER</u>	<u>GENDER</u>	<u>RACE</u>	<u>AGE</u>	<u>TEACHING EXPERIENCE IN YEARS</u>	<u>HIGHEST QUALIFICATION</u>
FGA <sub>1</sub>	Female	White	36-45	15+	Honours Degree
FGA <sub>2</sub>	Male	White	26-35	10-15	Master's Degree
FGA <sub>3</sub>	Female	Coloured	36-45	15+	Diploma
FGA <sub>4</sub>	Female	White	45-55	15+	Bachelor's degree
FGB <sub>1</sub>	Female	Black	55+	15+	Diploma
FGB <sub>2</sub>	Male	Black	26-35	5-10	Bachelor's degree
FGB <sub>3</sub>	Male	Black	45-55	15+	Bachelor's degree
FCC <sub>1</sub>	Female	Black	45-55	15+	Diploma
FCC <sub>2</sub>	Female	Black	26-35	5-10	Honours degree
FCC <sub>3</sub>	Female	White	26-35	5-10	Bachelor's degree
FGD <sub>1</sub>	Female	White	20-25	1-5	Bachelor's degree
FGD <sub>2</sub>	Female	White	26-35	5-10	Bachelor's degree
FGE <sub>1</sub>	Male	Black	45-55	15+	Bachelor's degree
FGE <sub>2</sub>	Female	Black	26-35	5-10	Bachelor's degree
FGE <sub>3</sub>	Female	Black	26-35	1-5	Bachelor's degree
FGE <sub>4</sub>	Male	Black	35-45	15+	Bachelor's degree

**TABLE 4 . 12 - SUMMARY OF SUBJECTS FET ACCOUNTING TEACHERS ARE QUALIFIED TO TEACH VERSUS THEIR RESPONSIBLE**

<u>PARTICIPANT NUMBER</u>	<u>PROFESSIONAL QUALIFICATION</u>	<u>SUBJECTS RESPONSIBLE</u>	<u>SUBJECTS QUALIFIED FOR</u>
FGA1	B.Ed. (Hons)	Accounting	Accounting Business Studies Economics
FGA2	M.Ed. (Curriculum studies)	Business Studies Economics	Accounting Business Studies EMS
FGA3	HDE (Comm)	Business Studies EMS	Accounting Economics Mathematics Comp Typing
FGA4	B. Comm (HED)	Accounting EMS	Accounting Business Studies
FGB1	UDE	Accounting	Accounting Business Studies
FGB2	B.Ed. (FET)	Accounting EMS	Accounting English
FGB3	B. Comm	Accounting Business Studies	Accounting Business Studies Economics
FCG1	ACE: Instructional Leadership	Accounting Business Studies Economics EMS	Accounting Business Studies
FCG2	B.Ed. Hons in Educational Management	Accounting	Accounting Business Studies Economics EMS
FCG3	B. Comm Finance and NGOS (PGCE)	Accounting	Accounting Business Studies Economics Mathematics Mathematical Literacy EMS
FGD1	B.Ed. (Snr and FET)	Accounting EMS	Accounting Business Studies EMS
FGD2	B. Comm Accounting and PGCE	Accounting	Accounting Business Studies EMS
FGE1	BA Education and B. Comm Accounting and Auditing	Economics	Economics Business Studies
FGE2	B. Comm and PGCE	Accounting	Accounting Business Studies
FGE3	B.Ed. (FET) Economics and Accounting	Accounting EMS	Accounting Business Studies Economics
FGE4	Left blank	Accounting Economics EMS	Accounting Economics

There were eight main themes followed by three to four sub-questions aiming a deeper insight into the responses from the participants.

- † Question 1 – 3 focused on FET Accounting content, in addition to the participants' perception of their preparedness to teach FET Accounting, and lastly aimed to determine the challenges the participants experienced in their daily tasks.
- † Question 4 – 5 focused on Teaching Practice, ranging from the experience participants might have had with the CUT students and their perception on the students' readiness to teach FET Accounting.
- † Question 6 – 7 investigated the value the participants thought SBL contributed to the life of a student teacher and their thoughts on the appropriateness of the B.Ed. SP and FET: EMS course preparing FET Accounting students for their roles as educators.
- † Question 8 measured the FET Accounting Teachers' willingness to add to their learning and capacity to enhance their learning through a CPD system to ensure they are up to date with FET Accounting knowledge.

The next few paragraphs will provide feedback from the participants, exploring similarities and differences in the participants' ideas and opinions.

#### **4.4.2. THEME 1: PRESCRIBED CONTENT ACCORDING TO THE CAPS DOCUMENT FOR FET ACCOUNTING.**

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Literature from previous chapters indicates that the CAPS FET Accounting curriculum should be followed and taught in a certain order to ensure all learners who writes the Grade 12 National Senior Certificate had studied the same content and in the same possible sequence (cf. 1.4.1, 2.3.2, 2.3.4, 2.4.1, 2.4.2, 2.4.3, 2.4.3, 2.5, 2.8.2). Policy makers are responsible for compiling the CAPS document and this research aims to determine the opinions of individuals involved in the delivering of this prescribed content. Three questions were posed to the FET Accounting Teacher participants: to assess to what extent the CAPS content

seems to be sufficient (4.4.2.1), time allocation per topic (4.4.2.2) and relevance of the suggested projects, tasks and assessments (4.4.2.3).

#### **4.4.2.1. SUB-QUESTION 1.1:**

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In general, all 16 FET teacher participants indicated that the content is sufficient for the FET curriculum. In fact, 3 participants (FGA<sub>2</sub>, FGD<sub>2</sub> and FGE<sub>2</sub>) indicated that some topics were superfluous. All participants specified that there is no shortage in the prescribed content, as confirmed by DoBE (2011) and Chrisholm (2005). FGA<sub>2</sub> and FGB<sub>2</sub> suggested that those topics that were redundant could easily be dropped because of their irrelevance, to spend more time on more important topics.

*I think some of the content is not that relevant, for example the native Accounting system, we should rather spend time on the important things they can use. (FGD<sub>2</sub>)*

#### **4.4.2.2. SUB-QUESTION 1.2:**

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This question rendered a resounding 'no' from all participants. Only FGB<sub>2</sub> argued there is sufficient time, with the ultimate reason being the low number of learners taking FET Accounting. Other participants mentioned that some learners require additional time during breaks and after school hours. FGA<sub>1</sub> mentioned that in Grade 10, Journals are very time consuming. FGC<sub>2</sub> confirmed that Grade 10 content is a bit much, but Grade 12 seems to be easier to manage as it continues the content from Grade 11.

*I think in Grade 10 we spend too much time on journals and that's wasting time for more important topics to cover, for more important topics helping you to understand like financial statements, for instance. So, I will say in Grade 10 we spend too much time on journals. (FGA 1)*

*Grade 10's it is not enough at all, because it is the first time the learners do Accounting in detail so they're struggling to get into it, so the teacher has to struggle a lot. Really you cannot be able to finish the syllabus for the Grade 10's. Grade 12, we manage because it's a continuous from Grade 11 and then Grade 12 has got only two chapters, which is cash flow within the companies and the inventories. (FGC<sub>2</sub>)*

FGA<sub>4</sub> argued that although some topics seem to be more time consuming than others, it is possible to finish the prescribed content in a specific calendar year. FGD<sub>1</sub> mentioned that public holidays (during the term) are not considered in the CAPS document, as evident on pages 12, 20 and 30 of the CAPS document (CAPS Document) FGD<sub>2</sub> added that term 2 is the most challenging in terms of time frames.

*Especially in term two we were under pressure a lot. Difficult work, lots of public holidays and the work had to be completed. (FGD<sub>2</sub>)*

#### 4.4.2.3. SUB-QUESTION 1.3:

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The researcher is of the opinion that this question might have been misinterpreted, but evaluating the feedback received, it is clear that mixed feelings existed among participants about the suggested projects and tasks. Seven of the participants were relatively positive, indicating that the management of these assessment tasks are important (cf. 2.5, 2.6, 2.7).

*If those activities were done in class they had comfort that the work has been done by the learner., but as soon as the work is 'homework' it seems to be the work of a third party (FGC<sub>1</sub>)*

FGC<sub>3</sub> felt that accessing resources to complete some of the activities is rather challenging for learners from rural schools. FGB<sub>2</sub> indicated that it would be helpful if the activities were not so isolated but followed from previous topics. This view was articulated as follows:

*...but now they've changed to say they've realized that that becomes a project in isolation. That doesn't help them prepare for the exam and they've decided that now they're going to use previous question papers so that it prepares a learner for the exam (FGB<sub>2</sub>)*

The following comments (FCB<sub>2</sub>, FGB<sub>3</sub>, FGD<sub>1</sub>, FGE<sub>1</sub> and FGE<sub>3</sub>) indicate that the type of activity was irrelevant if it only prepares learners to pass the exam. The researcher in agreement with Manda (2014) regards it as chasing towards good pass rates which will reflect good on paper. It was cumbersome that only FGE<sub>4</sub> suggested that the activities should be done in such a manner that learner will understand what they are doing.

FGE<sub>4</sub> was also the only participant who responded with certainty of the activities being relevant and adequate for the FET Accounting curriculum. FGE<sub>4</sub> concurred with FGC<sub>1</sub> and FGE<sub>3</sub> – in correlation with O’Connell (*in* Blaine, 2010) when a learner is assessed under supervision on the same activity, limited understanding is showed, although good scores were received for the activity.

*Because right now the District are saying: 'We want 80%' (pass rate), therefore, the only thing we do is to focus on the textbook, not actually the understanding. (FGE<sub>4</sub>)*

#### **4.4.3. THEME 2: THE FET ACCOUNTING TEACHER AND THE FET ACCOUNTING CURRICULUM**

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The purpose and various researched opinions of the FET Accounting curriculum has been stated in chapter 2 and 3. Having a standardised curriculum to follow has many benefits and is nationally required, since all Grade 12 learners sit for the exact same final exam, NSC. The focus group focused more on the impact a uniform curriculum has on FET Accounting Teachers’ preparedness and abilities to teach FET Accounting (4.4.3.1), as well as how FET Accounting Teachers increase their comprehension of topics to deliver (4.4.3.2). Thirdly, the FET Accounting Teachers were asked to provide input on how they think the FET Accounting curriculum could be adapted to make teaching easier (4.4.3.3) and if online assessment could be considered in a changing environment (4.4.3.4), (cf. 2.4.1, 2.4.2 & 2.4.3).

##### **4.4.3.1. SUB-QUESTION 2.1:**

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With regards to the question whether they feel adequately qualified and prepared to teach the current FET Accounting curriculum, one participant indicated that after a long period of time not responsible for FET Accounting, the school required (cf. 2.8.2) another teacher to assist with Grade 10’s, which the participant found it challenging to adapt to the changes from National Curriculum statement (NCS) to the CAPS document (Van Rensburg, Penn & Haiden, 1998).

The other 15 participants all indicated that they felt adequately prepared, although FGE1 and FGE2 both mentioned that the changes in the curriculum did require them to study certain aspects, especially on Auditing and Internal control, since it was not part of their studies.

*Yes, in my opinion I feel I am qualified to teach. I think I know. Yes, I'm adequate... Besides the changing information now and then but yes, I think we are qualified to teach that. (FGE2)*

*I think yes, I'm qualified because before I came here from the University that I was attending there was this Methodology subject of which we were taught the general of CAPS and everything about CAPS. The introduction of CAPS. If we, in my first year or even in my training of CAPS, this Accounting, we were taught content and everything. (FGE3)*

FGE3 mentioned that being a recent post graduate, he/she was taught the CAPS document topics in depth and did not experience the same challenges.

#### **4.4.3.2. SUB-QUESTION 2.2:**

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Even though most of the participants felt adequately prepared, the participants were asked how they increased their comprehension of topics embedded in the CAPS document.

Two main ideas were presented where team-teaching was mentioned a few times. Most of the participants indicated that peer assistance, subject advisors, HOD's and learning facilitators were their main sources of support.

In addition, consulting online sources and videos was also very popular. Although workshops and cluster meetings were mentioned, some participants argued that when assistance is needed, they cannot wait for those to occur (cf. 1.4.3). FGA4 mentioned that some learners' parents are Chartered Accountants that are occasionally invited to their school.

*Years ago, I gave the Grade 12's a task on tax and I said they must invest or explain five types of tax and I couldn't mark it. I haven't got enough knowledge to mark it and I went to the chartered accountants and I was... and somebody there had to help me because there's tax there that I didn't know about, so it's very wide. FGA4*

#### 4.4.3.3. SUB-QUESTION 2.3:

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Opinions are such an important construct and with the use of social media it is easy to overestimate the situation. To prevent only receiving opinions about the curriculum, this question asked the participants as mentioned by Egbo (2011) made suggestions on how social media could be improved. In general, no assertive opinions were given, and the researcher believes a few suggestions could be very useful, if implemented. Although there was a variety of suggestions, there were no common suggestions made.

FGA1 suggested that learners could be exposed to Accounting via computer experience, which links to participant's FGC3 suggestion of 'year activities' to simulate the setting and feeling of a real business working from year-end to year-end.

*Another thing that I think we can do to help us to make it better or maybe more... is to have a programme where they can have experience on keeping [inaudible] done now. Like on a computer. So that they can see how they do it practically. (FGA1)*

FGA2 strongly argued for a smaller gap between Grade 9 EMS and Grade 10 FET Accounting to make the transition easier. According to FGB2, the so-called soft topics are specifically included to give all learners the opportunity to score higher marks. The participant felt that these soft topics should be less challenging during exams.

*Regarding the curriculum, the only problem I have is that of soft topics. The topics that we do, they call them soft topics, the likes of cash budget. (FGB2)*

FGC1 suggested that more and different text books should be used. The argument was that text books are not assisting learners to think for themselves anymore, since everything they need is given on a silver platter. FGA1 concurred with the argument that some resources prohibit learners from thinking for themselves.

*Different books. But now they have done what they have prepared everything for the kids that makes them not to... Even to think. Because everything is in front of them. They can even make usage of how to make more of those ones provided to them. (FGC1)*

In turn FGD1 suggested that some unnecessary topics should be eliminated from an already congested CAPS document (cf. 1.4.2, 1.4.3). FGD2 insisted that Grade 11 work should not be

assessed in Grade 12 again, since the period from teaching to assessing is too long. The researcher though, argues that Accounting is a staggered subject which requires the learner or student to accomplish the basics before attempting the in-depth concepts, also stated by Kalpana (2014), Palmer (2005) and Powell & Kalina (2009).

The last opinion which caught the attention of the researcher, was made by FGC2. The participant argued that learners can choose Mathematical Literacy in conjunction with FET Accounting at high school. That resulted in learners who had not learnt abstract calculations, struggling to do some of the year-end adjustments, especially interest and increase in rent and subscriptions payments (cf. 2.4.3).

FGC2 suggested that FET Accounting and pure Maths should be linked subjects.

*What can make things easier it can be Mathematics. I would like to teach Math's. Math's helps with Accounting. It helps a lot. Learners fail to understand Mathematics and Math's helps learners to understand more Accounting. (FGC2)*

The researcher is aware that the number of learners taking both FET Accounting and pure Mathematics individually is diminishing, and if Maths becomes a pre-requisite for Accounting, the number of learners choosing FET Accounting might be catastrophically low mentioned by Roodt & Conradie (2003). A possible alternative rather, is to increase the Mathematical Literacy level to be more challenging.

#### **4.4.3.4. SUB-QUESTION 2.4:**

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In a technology - driven world where things should happen quicker and with less hassles, the Accounting world has made major strides in improving bookkeeping and reporting. Software programmes became so integrated that the bookkeeper cannot proceed without complying with present programmes. This shift to be paperless tends to direct the education sector and with this in mind, participants were asked whether they think FET Accounting could be assessed online (cf. 2.7.3).

Most of the participants saw the vast opportunities ahead, but some of them were quick in mentioning the limitations and challenges in following that route. FGA<sub>1</sub>, FGA<sub>2</sub>, FGA<sub>4</sub>, FGB<sub>2</sub>, FGD<sub>4</sub> and FGE<sub>3</sub> all agreed that it is possible if some challenges can be overcome. These challenges include how to mark the online assignments (FGA<sub>4</sub>); what the time allocation will be (FGE<sub>3</sub>); not certain that it will work (FGE<sub>1</sub>) and the learners might in the end not really know the actual working of the general ledger (FGA<sub>2</sub>). FGD<sub>4</sub> believed it is possible, since that is how it is being done in practice. FGA<sub>1</sub> confirmed this by saying:

*"Will be brilliant because the learners can get the 'real world' experience."*

Opposed to the possibilities (FGB<sub>2</sub>, FGC<sub>3</sub> and FGD<sub>4</sub>) all had one main challenge: the lack of computers, access to computers and no internet access (cf. 2.9.3).

*At our school not at all, the CAT (Computer Application Technology) class doesn't even have online access." (FGC<sub>3</sub>)*

The researcher believes that even though it might be possible for the government to provide computers and internet, if all learners must have access, school hours certainly would have to be extended for all the learners to have access to computer labs. (cf. 2.9.3).

#### **4.4.4. THEME 3: CAREER CHALLENGES ENCOUNTERED BY FET ACCOUNTING TEACHERS**

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Focusing on the challenges in FET Accounting, enabled the researcher (as University lecturer) to compile a more effective Accounting programme for the training of future FET Teacher Education Accounting students (cf. 1.2, 1.4.1, 1.4.2, 2.7.1, 2.7.2, 2.8.3).

Although the FET Accounting Teacher participants were guided toward specific challenges, they were encouraged to highlight challenges they might experience to ensure a holistic view towards education itself (2.9.1, 2.9.2). One of the challenges centred around the issue of time management. Although a FET Accounting Teacher has four holidays per year, it is worthwhile to investigate their time management and workload during the school term,

especially the marking of assessments (4.4.4.1). Ensure the specific topic or assessments that found challenging, they were asked researcher to (4.4.4.2). The researcher when including the following question (4.4.4.3), where the 3 hours for the 300 marks seems to be unfair. were asked to express their opinions about fairness in assessment. Participants were then required to share their experience about their school environment challenges (4.4.4.4) and lastly, they were required to name any major challenge experienced in FET Accounting (4.4.4.5).

#### 4.4.4.1. SUB-QUESTION 3.1:

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FGA<sub>4</sub> summarized the question as:

*"It's not a good question to ask teachers because teachers never have enough time to do anything".*

Although the participant said that most teachers should have sufficient time when they take their work home to assess, FGD<sub>1</sub>, FGD<sub>2</sub> and FGE<sub>3</sub> argues that time for assessing the tests and exams is sufficient. FGD<sub>1</sub> and FGD<sub>2</sub> however did mention with addition to exams, marking of books and term assignments seems to be rather challenging.

*I believe the time for tests and exams are sufficient, however when we are going to distribute the term's tasks, so we then have a specific time in which we can mark them. We usually plan to do it in the beginning of the term so that we have sufficient time. We usually have only three days to mark the exam papers, but I believe that... it also depends on how much learners you have in your class. If you will get all your Grade 10, 11 and 12 exam papers on one day, I don't think the time will be sufficient. (FGD<sub>1</sub>)*

*I think for assessments the time is sufficient, but when you take in their books to mark, and they have three books and a lot of learners per grade, we don't always get the time to take in all the books to mark as you wanted to. But I think we are okay with the assessments. You can't take in books every day because you still must go and prepare, etc. (FGD<sub>2</sub>)*

None of the other 12 participants presented any positive opinions about their time management. The main challenge highlighted by participants is that 3 days are set aside for the marking of scripts per subject and some of the participants teach more than one subject. A limited time frame may result in learners not being fairly marked. FGB<sub>2</sub> in turn felt that

feedback and submitting the marks should complement each other. FGC<sub>2</sub> and FGC<sub>3</sub> felt that each type of activity requires different time frames and resources.

*Formal exams and tests we get three days to mark after the test has been written. The situation is they don't always take into consideration the number of learners you have to mark...so, I feel time that's allocated should not be universally the same. It should be rather pro rata in marks of a question paper and the number of learners...(FGC<sub>2</sub>)*

The allocated 3 days per assessment paper (subject) should be revised. FGD<sub>1</sub> added that the number of learners in a class would affect the adequacy of the time frame.

*... it also depends on how much learners you have in your class. If you will get all your Grade 10, 11 and 12 exam papers on one day, I don't think the time will be sufficient. (FGD<sub>1</sub>)*

#### **4.4.4.2. SUB-QUESTION 3.2:**

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With this question the aim was to shed light on the topics learners at school level find challenging. It is therefore important for the researcher to ensure that the FET Accounting Students receive in-depth study preparation on these topics before they leave university (cf. 3 Ch 2B)

A few FET Accounting teachers mentioned 'asset disposal' as a challenging topic. In fact, the CAPS document does not have single topic like asset disposal, but it is embedded in Fixed assets. Asset disposal is merely one aspect of the chapter. FGA<sub>1</sub> mentioned that boys tend to find asset disposal easier to understand than girls. FGB<sub>2</sub> and FGC<sub>3</sub> argued that the reason learners might struggle with asset disposal is due to their lack of understanding how to calculate depreciation.

*From Grade 10 to 12, Note Number Three, the fixed asset note. They struggle a lot with the fixed asset note and calculating depreciation makes it a bit more complicated. (FGC<sub>3</sub>)*

Two other topics mentioned by participants are 'Adjustments' and 'Statement of Cash Flows'. In terms of Adjustments, FGA<sub>4</sub> argued that learners attempt to master the contents, although they do not seem to want to read and concentrate (cf. 2.15.1). FGB<sub>1</sub>, FGC<sub>1</sub> and FGD<sub>2</sub> mentioned that their students also struggle with Adjustments. Interesting feedback were received from participants on the topic of Cash Flow.

*I think the problem with me is the topics that I don't like automatically learners don't do good. (FGB1)*

FGB1 mentioned that since Cash Flow is a topic teacher do not really like to tea, it might be the reason why learners do not understand it, and therefore they do not find it remotely interesting. FGC3 raised a concern that some exam papers require learners to do a different method to what has been taught to them in class. The researcher feels that this is alarming, since in the CAPS document (and internationally) two methods (Direct and Indirect) of dealing with Statement of Cash Flows are accepted. This concern of the participants suggests that only one of the methods has been dealt with in class. Other topics singled out without any elaboration, were Ratios and the Interpretation of Financial Statements (FGB3), Bank Reconciliation (FGC2) and Partnerships and Companies (FGD2), (cf. 4.2).

#### **4.4.4.3. SUB-QUESTION 3.3:**

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FET Teacher Participants were asked to express their opinion about the time allocation (3 hours) allowed for FET Accounting exam papers at school level. The researcher also noted that examination papers at CUT (Central University of Technology) have a 3-hour time limit. FET Accounting Students frequently conveyed their grievances of insufficient time to finish the examination papers. The researcher decided to investigate the trend of students not being able to finish the Accounting papers. FGA2, FGA3, FGB1, FGB2, FGB3, FGC1, FGC2, FGD1, FGD2, FGE1 and FGE2 all agreed that the allocated time seems to be insufficient. Their reasons vary, and some made suggestions on how improvements could be made.

*It is unfair especially when only 10-20% of the learners will pursue a career in Accounting. (FGA2)*

*Time should not be the determining factor if one needs to be accurate. (FGA3)*

FGB1 and FGC1 both suggested that two papers will be more viable and that some learners only fail FET Accounting due to the time constraints (cf. 2.7.2, 2.7.8).

Interestingly, FGB2 and FGB3 both claimed that the time is not enough, but they felt they must take the blame for learners not finishing in time. They argued:

*It's the way we teach them; the way they are. Spending too much time on things, and as result fail to teach them to be cautious of time (FGB3).*

*Allowing learners more time when they write tests, but during exams it cannot be done (FGB4).*

They additionally mentioned that learners today do not wear watches and their phones keep their time which are switched off during exam time. FGC2 supported the limited time view, but added:

*It might be because learners have to write numerous answers for which no marks are allocated*

FGD2 said the learners never finish and that papers must literally be grabbed from them. FGE1 argued that the learners struggle with the language and suggested a break down into Paper 1 and Paper 2. FGE2 supported the two-paper argument, thus indicating that a four-hour paper, might be too long. Only FGA1 and FGA4 mentioned that the time allowed is fair. FGA1 indicated that FET Accounting prepares one for the business world and one needs to be able to react fast and accurately, so it is a good skill for them to learn. FGA 4 also felt learners must learn to work fast to finish (cf. 2.7.2, 2.7.8).

#### **4.4.4.4. SUB-QUESTION 3.4:**

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There are challenges experienced in any career and the teaching profession is not exclusive to difficult environments and interesting challenges, such as access to study material and resources (cf. 2.8.1, 2.8.2, 2.8.3). Participants were asked to name some existing challenges, or which they might have experienced recently.

*We are really blessed with the resources in the school.... (FGA3)*

FGB participants all agreed that their school does not have sufficient resources (especially textbooks), their computers do not have internet access and their classes are overcrowded in general (cf. 2.9.3). FGB1 added that there is limited involvement from parents which seemingly hampers discipline and learning. FGB2 in turn added that support is very limited, and that this situation results in low morale and motivation. FGC participants indicated that although their school do have resources, albeit very limited. FGC3 added that their school only has one textbook and stated that in school where the parents are financially stronger, they buy the learners the answers to the question book. FGC3 argued that because the learners do not have access to the answer books, teachers tend to spend much of the time

designing their own memorandums. The researcher on the other hand feels that spending more time on FET Accounting might result in better marks. FGC<sub>1</sub> and FGC<sub>2</sub> agreed and supported a statement made by FGC<sub>3</sub>.

*The one item that learners lack and cannot go without in FET Accounting, is calculators (FGC<sub>3</sub>)*

FGD<sub>1</sub> indicated that they still use transparencies and overhead projectors, which is time consuming. The participant added that having a data projector will make the teaching of FET Accounting a bit easier (cf. 2.7.2). Although FGD<sub>1</sub> and FGD<sub>2</sub> agreed on the problem with small classrooms, they also mentioned that the contents of Grade 8 and 9 EMS were not suitable. However, in Grade 10 the number of learners who choose FET Accounting, decrease drastically and individual attention is possible. FGE<sub>2</sub> and FGE<sub>4</sub> supported FGC<sub>3</sub>'s point of view that textbooks are not available for all their classes and printing (duplicating) is not possible (cf. 2.8.1, 2.8.2, 2.8.3).

#### **4.4.4.5. SUB-QUESTION 3.5:**

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This question focused on general challenges experienced by the FET teacher participants. Some FET Accounting teachers refrained from answering this question, indicating they did not want to expose themselves as poor teachers. For FGA<sub>1</sub>, declining numbers is a concern. FGA<sub>1</sub> surmised that it might be that FET Accounting is perceived to be more difficult than it used to be and therefore the learners do not want to take anymore.

*FET Accounting is not a subject you can't rush, although the curriculum is too stacked. (FGD<sub>2</sub>)*

Both agreed and stated:

*Even if a teacher wants to work according to your learners needs, you end up working according to what be completed and what needs to happen, impacting what content and knowledge the learners acquire (FGA<sub>2</sub>)*

*As a teacher you try to set the pace, but ultimately the slowest learners set the pace (FGA<sub>2</sub>)*

FGD<sub>1</sub> also argued that the time allocation according to CAPS virtually makes it impossible to get through the prescribed content per term (cf. 2.4.1, 2.4.2, 2.4.3, 2.7.2).

*It is worrisome that the learners that cannot do the subject, chooses it in Grade 10; and those who can do it, do not choose (FGA<sub>4</sub>)*

The participant argues that some parents may unilaterally decide for their children and do not monitor their child's progress during the year. FGE<sub>1</sub> and FBE<sub>3</sub> believed that parents are only involved when they are forcing their child to take Accounting, even if the learner ends up failing the subject.

FBE<sub>3</sub> added to this sentiment and said:

*It might be career driven, that some parents think it is the route to being rich, even if they do not know what Accounting entails.*

FGB<sub>1</sub> on the other hand felt parents are not sufficiently involved in the education of their children. In addition to the above reasons, FGE<sub>2</sub> and FGE<sub>3</sub> felt that due to the intensity of FET Accounting, learners in their school are demoralized and lack motivation (cf. 2.8.1, 2.8.2).

#### **4.4.5. THEME 4: TEACHING PRACTICE AS INTEGRAL PART OF TEACHER EDUCATION**

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As explained in earlier chapters, Teaching practice is not only compulsory but an integral part of FET Accounting Students' preparation to become knowledgeable and confident FET Accounting Teachers.

CUT Students are required to do 21 weeks in total, of which 15 weeks constitute observation. The six weeks period is known as Student teaching in which they are assessed in both their major subjects. Research question 2 asks: '*How applicable does Teaching Practice seem to be in developing Student Teachers' competency?*'. In this section the FET Teacher participants were asked to elaborate on their observations, opinions and experiences; especially if they think FET Teacher Students have sufficient content knowledge to convey to their learners (4.4.5.1); and which topics they think FET Accounting Students delivered satisfactorily (4.4.5.2); and which seemed to be challenging (4.4.5.3). In conclusion the School Based FET

Accounting Teachers could provide general observations in terms of CUT student's Teaching Practice (4.4.5.4).

#### 4.4.5.1. SUB-QUESTION 4.1:

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Displaying sufficient knowledge is idiosyncratic, since the person asking the participants to elaborate on the possible challenges within FET Accounting in their school. assessing the person whom seems to possess basis knowledge, compared to those with the acquired knowledge (cf. 4.3 Ch1.)

If a FET Accounting teacher has a vast knowledge and experience base, which need to be addressed, then FET Accounting Students should demonstrate a fair amount of experience to be classified as sufficient (cf. 1.4.1, 1.4.2). In this regard, various responses from the participants were articulated. A few participants expressed their dissatisfaction, FGA<sub>1</sub> indicated that in her opinion and experience, Teacher Education students did not have adequate knowledge. FGC<sub>3</sub> experienced that whenever a student did Teaching Practice at their school, these students will rather choose to teach their other major subject, not Accounting.

FGC<sub>2</sub> felt that the students seem to have the knowledge but lack the confidence to teach Accounting efficiently. This participant alluded to the difference between students from CUT and those from neighbouring universities. It was argued that the content dealt with in the B. Comm department is very different from that of the Education department at CUT, especially with regards to the depth and detail of Accounting.

*I am not giving them chances to teach my Grade 12's. (FGC<sub>2</sub>)*

*New teachers come with their degrees, but there is a big difference between theoretical and practical knowledge and these Teacher Education students, struggle to maintain discipline (FGD<sub>2</sub>) (cf. 2.92)*

FGE<sub>3</sub> stressed that their students did not learn from our instruction and guidance. It seemed that some of them are bored with teaching Accounting at school. FGD<sub>1</sub> further said one student who showed good subject knowledge, moved to a lower class.

There were some positive responses articulated from FET Accounting teacher participants as well. Feedback from FGB1 and FGB2 showed that students were active and trustworthy and willing to walk the extra mile; not only in class but also in assembly and extra-mural activities. FGB2 added that some students know the content, the curriculum and they prepared their lessons.

FGC1 indicated:

*These students show promise. The challenging topics will not be entrusted to them, but rather they'll be given the basics to build their confidence.*

FGE1 added that although Teacher Education students demonstrate sufficient knowledge, they seem to lack teaching strategies and have low confidence.

*Universities should develop confidence of their students' presentation skills in the classroom. (FGE1)*

FGE2 and FGA4 had one student each with a good knowledge and experience base. FGA4 added that there is a big gap between pure Accounting and FET Accounting (Education). Although the participant never had a FET Accounting student in class, FGA2 supported this comment, indicating that:

*The work being done during my studies did not help me at all, I learned when I started teaching, not at Varsity*

This comment supports FGA4's notion:

*I think when you are 24 or 25 years old, you just don't really know what a Grade 9 or Grade 10 learner really knows, it only comes with experience*

#### **4.4.5.2. SUB QUESTION 4.2:**

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The FET teachers could not indicate which topics they felt the FET Teacher Accounting students taught satisfactorily. The researcher's opinion is that students seem to attend the school only for a short period of time, thus limiting their exposure to a wide variety of topics (cf. 1.4.3, 2.4.2, 2.4.3, 2.4.4, 2.5).

However, FGC<sub>3</sub> mentioned that basic adjustments, bank reconciliation and budgets seem to be an area student found easy to teach. FGC<sub>3</sub> lamented the following:

*It is important for students to have fresh knowledge on the topics taught when they visit schools.*

#### 4.4.5.3. SUB QUESTION 4.3:

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It is probably easier for FET Accounting teachers to mention the topics Teacher Education students find challenging. According to FGB<sub>3</sub>, the Income statement (Statement of Comprehensive Income), with some acceptable mistakes here and there, could luckily be rectified during delivery. FGC<sub>2</sub> on the other hand, felt that ethics and internal controls was a challenge, but admitted that these topics require one to have more experience. FGC<sub>3</sub> summarized Year-end adjustments, Statement of Cash Flows and Note three (depreciation) as the grey areas, with FGD<sub>1</sub> regarded students' lack of the basics as a grave concern (cf. 2.11, 2.13, 2.17).

#### 4.4.5.4. SUB QUESTION 4.4:

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In terms of general observations, FGA<sub>4</sub> said the following:

*It feels to me that the students do not exactly know what to do when they are at school*

FGA<sub>4</sub> added that it is not always negative for Teacher Education students to lack confidence and somehow feel out of sorts, as learning to teach really starts when you are alone in front of the class. The participant articulated the following:

*It is your class and your responsibility to get learners through the content. (FGA<sub>4</sub>)*

According to FGB<sub>2</sub>, students are trying to relate their contents to real life scenarios. The researcher however, finds the following statement rather worrying:

*When they (students) try to use the textbook, we normally tell them that we mainly work with question papers, previously asked question papers, so we hardly used textbooks. (FGB<sub>2</sub>)*

The researcher is not convinced that the sole use of question papers as teaching material promotes a holistic approach to content teaching. FGE2 also suggested students should refrain from relying too much on the use of the textbook (cf. 2.15.3, 2.15.5, 2.15.6). FGB2 added that learners relate well to the Teacher Education students, as they come down to the learners' level and understand them better. Of concern is that students do not elevate learners to their level. Something totally different mentioned by FGD2, was an observation that Teacher Education students work for a mark. The participant felt that the students do not really want to be present and do not function as part of the school:

*They don't want to gain experience, they just want a degree. (FGD2)*

#### **4.4.6. THEME 5: CONFIDENCE LEVEL IN WHICH FET ACCOUNTING CONTENT IS DELIVERED**

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Previous questions focused on FET Accounting students demonstrating sufficient Accounting content knowledge to function in a classroom setting. Question 5 however, focused more on 'how' FET Accounting students can deliver this content knowledge. This question required the FET Accounting teacher to assist the researcher on the effectiveness of Accounting methodology classes presented at the CUT (cf. 2.14, 2.15). Participants were asked to what level the student teachers rely on the use of textbooks (4.4.6.1), indicating their ability to paraphrase the textbook. Another crucial factor according to the researcher is to what extent FET Accounting Students make eye contact with learners while teaching. Eye contact reveals their level of confidence to teach and how well they maintain the learners' attention on the content (4.4.6.2). Lastly participants were asked to indicate to what extent FET Accounting Students were involved in their teaching, especially with the use of additional resources like posters, models and recent news – online or in newspapers (4.4.6.3). Responses from the participants varied, and it must be borne in mind that different FET Accounting Students visited different schools during their practice teaching. Different schools will ascertain that different feedback will be received. It is therefore difficult to assume that any individual response is the norm, but it should be analysed in context.

#### 4.4.6.1. SUB-QUESTION 5.1:

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The use of textbooks has great value to most learners and students nevertheless the researcher experienced a tendency among students to prefer using online books hence the research wanted to determine how FET Accounting teachers use textbooks. Research by Samoff (2001) revealed that textbooks and other resources in rural schools are mostly outdated, unavailable to learners or in unusable conditions which could result in avoiding the textbook in totality. Only FGA<sub>2</sub> and FGC<sub>1</sub> among the FET Accounting teachers mentioned the excessive use of textbooks. includes only. FGC<sub>1</sub> indicated their students use the textbook w with confidence, but even with the textbook they still lose track of.... very easily? Most of the other participants mentioned the very limited use of textbooks. FGD<sub>1</sub> said:

*The textbook was used only once with no additional effort and it felt like the work was not important to her (the FET Accounting Teacher Education student).*

The participant added that the student rushed through the work, seemingly only to be able to mark it as completed. FGA<sub>4</sub> confirmed that Teacher students do not use any textbook at all and lose track during the lesson. Although FGA<sub>4</sub> felt it was a good strategy to not be dependent on the textbook so much, it would not be feasible all the time (cf. 1.4.1, 1.4.2, 2.13, 2.15, 2.17).

Other participants, however, indicated that the use of textbooks was discouraged in their classes. FGB<sub>3</sub>:

*We don't encourage reliance on the textbook, we encourage the use of previous exam papers because at the end of the day, the objective is that they (learners) must be able to answer a fully-fledged exam paper.*

At FGE, it seems as if all participants were impressed by the FET Accounting Students. FGE<sub>1</sub> was impressed with the student doing a whole lesson using a newspaper article, while FGE<sub>3</sub> reported how these students used 3D models to help them to teach. Warnich & Wolhuter (2009) indicated 3D models and support material as a shortage currently in schools. This point was highlighted by FGE<sub>2</sub> as follows:

*There were no question papers or textbooks available to use on a day, but the student still managed to go online to find something to help him teach.*

This is in contrast with FGA1's experience:

*These Teacher Education students are not creative, especially for their age, they should be motivated to use technology, but they don't.*

FGA1 mentioned that although students were confident in their teaching, their lack of experience resulted in their inability to provide any examples, without resorting to the textbook. The study by Mohomedy (2012) mentioned the learners' frustration with inexperienced teachers and their inability to link content to life experiences and scenarios.

#### **4.4.6.2. SUB-QUESTION 5.2:**

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Proverbs 30:17 describes eyes as the window to the soul. Travis D. Smith (2014) said eyes communicate various emotions. "Wide-open eyes communicate fear, while a squint of the eyes communicates anger or disgust. Dreamy eyes are said to communicate love and affection". It is important for an educator to ensure eye contact with learners as it will connect them. The researcher values eye contact and therefore asked participants how they experienced students in that matter as the researcher grew up in a culture where eye contact is equivalent to trustworthiness. Seigel (2004) conveys that trust and confidence are developed by clear direction and constructive feedback.

FGA4 felt the FET Accounting Students make eye contact, even though they read from the textbook; She registered her concern as follows:

*With so many resources available it is sad that technology were not used more often. (FGA4)*

The participant was concerned whether Accounting as a subject was not interesting to the students or did the Teacher Education students just lack enthusiasm to try. FGB2 further argued that eye contact is very important, since their students are expected to move around in class and that preparation should be done earlier to maximise contact with the learners in class and minimize contact with the textbook, as mentioned to be valuable (Howe & Berv, 2000 and Phillips, 2000).

FGB2 also added that Teacher Education students seldomly read from the textbook or physically use the book in class. FGC1 indicated that the use of eye contact was also crucial when moving around in class.

*The FET Teacher Education Accounting students should learn to ask learners their names, must be aware that the student knows everything and sees everything.*

FGD1 annoyingly commented that her Teacher Education student, literally took what she read in the textbook, copied it onto a page and read that to the class without making eye contact, thus coming across as having a poor attitude and lacked links with real life scenarios.

The researcher realised that that FET Accounting teachers were hesitant to answer this question about eye contact- but the reason is unknown. The researcher's general feeling was that confidence played a major role.

#### **4.4.6.3. SUB-QUESTION 5.3:**

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Involvement at the school is regarded as the learning curve of the chosen career. Cruz (2001) and Chiang (2008) for example, found that because of community involvement, Accounting students experienced enhanced learning of Accounting concepts and increased respect for the discipline of Accounting. In addition, Stukas, Snyder & Clary (1999) discovered that involved students, showed significantly higher willingness to participate in all types of pro bono activities, not just in those activities with which they were familiar.

The FET Teacher Accounting participants voiced their opinions freely and made valuable contributions. A few participants alluded to efforts exerted by some FET Accounting. FGB2 said the following:

*Some students will ask for the overhead projector and laptop for learners to watch videos, pausing and explaining, using technology well.*

FGB3's Teacher Education student prepared some charts as part of her presentation, which assisted her well. FGC2 argued that some students were quite involved during classes and with extramural activities. FGE1 was impressed with one student who used a newspaper, achieving correlation between the article and what was supposed to be taught in class. One

asked FGB<sub>1</sub> for their salary advice to explain payroll, which was refused for obvious reasons, but using real life scenarios as suggested by Moustafa and Aljifri (2009) are critical for FET Accounting Teachers to use during their lessons.

Not all participants complimented their students. FGC<sub>1</sub> felt their use of teaching aids was limited the use of PowerPoint impressed the learners in class, but it was their only intervention. Sternberg explains that *Teaching Practice* is a relative term that reflects individual values, perceptions, and experiences and are geographically controlled, because the needs and expectations of teachers vary (Sternberg, 2008).

*Most of the Teacher Education students put in good efforts when evaluated during practice. On evaluation day, the students had posters and using PowerPoint presentations, but on any other day, very little effort was present. (FGD<sub>1</sub>)*

FGD<sub>2</sub> supported the above and reasoned:

*"What makes a good lesson is not the extra teaching aids, but on the knowledge and the enforcement there-of". (FGD<sub>2</sub>)*

*"Because they are still young, they identify better with the learners than with the staff, they also struggle to address the teachers". (FGD<sub>2</sub>)*

FGD<sub>2</sub> complained that Teacher Education students think in quantity; if they must teach a certain number of periods, that is their aim. They do not really focus on the quality of their work, and it seems they only want us (FET Accounting Teachers) to complete their forms. Lindsay (2012) confirms this when he describes a change in the requirements from input-based, which requires number of hours, to output-based, reflecting a specific person's lifelong learning goals.

#### **4.4.7. THEME 6: SCHOOL BASED LEARNING**

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School Based Learning is compulsory for all FET Accounting Students. It is important that Teacher Education students benefit as much as possible from their time spent at schools to ensure their own preparedness for careers as teachers (CUT Calendar, 2015)

In this section participants were asked to state the benefits of SBL (School Based Learning) (4.4.7.1), as well as the disadvantages (4.4.7.2). FET Accounting teachers were asked to indicate if the time students spend at school are sufficient to experience life as an educator (4.4.7.3) and if their experiences differ from what students are doing today (4.4.7.4). In order to improve the FET Accounting course at the CUT, the participants were asked to make suggestions about SBL (4.4.7.5). A few FET Accounting teachers misunderstood some of the questions, and therefore only a limited number of responses could be used. At this stage of the focus group interviews, time also became a factor. FET teacher participants were in a hurry and omitted detail in their responses.

#### 4.4.7.1. SUB-QUESTION 6.1:

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It is arguably easier to appreciate the benefits of SBL when one has the experience to show. As most of the FET teacher participants were also exposed to similar experiences during their own Teaching Practice, they could relate easier to questions asked. FGE<sub>2</sub> indicated that SBL is great to acclimatize oneself to the environment. FGB<sub>3</sub> said that students benefit when they are given responsibilities which improve their confidence. According to the participant:

*Students don't only teach but at our school, we ask their assistance in administration and general workings of the school. (FGB<sub>3</sub>)*

FGC<sub>3</sub> indicated that their school provides more opportunities to FET Teacher Education Accounting students when teachers ask them to do some small tasks. Zerr (2007) and Smolira (in Joseph and Smolira, 2008) argue that sufficient time on small things will contribute to a holistic understanding.

FGC<sub>3</sub> argued that without any teaching practice experience, the first week of employment would probably have been her/ his last. FGD 1 added to this view:

*Teaching Practice is the reality for the students, helping them to realize how it really goes in schools by literally experiencing how a normal day goes by. It includes preparation and spending time after school hours on extramural activities.*

FGE 1 focused on how the students they teach operate when they are attending schools. Students learn what the challenges are and get the opportunity to correct possible errors when they go back to university. Teaching Practice is also valuable in gaining experience to deal with learners and the relationships between people working in the same environment. Valuable feedback as argued by Love and Fry (2006) assists students and is classified as either a springboard or a safety net, which in this case seems to be the safety net.

FGC<sub>1</sub> explained that even though a Teacher Education student may have knowledge, what is important is proper classroom management. They have to realise that depending on one method to teach is somewhat limiting McDowall & Jackling (in Apostolou, B. *et al.*, 2010).

This view was articulated as follows:

FGA<sub>2</sub> and FGA<sub>4</sub> both indicated that the six months practical teaching might be viewed as too long. lengthy. FGA<sub>4</sub> said the benefit would increase if Teacher Education students attended a specific class and shadowed a teacher for six months in all their tasks. Both stressed that during that time the student must observe and should not be misused for administrative tasks - their purpose should be to learn from the teacher. This six months however is not part of the new BEDSFE course.

#### 4.4.7.2. SUB-QUESTION 6.2:

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Like there are two sides on the same coin, it is understandable that with benefits for some, other FET teacher participants might experience it as a disadvantage. Participants were not too critical but made quite valuable arguments about SBL. One main thought that was voiced was that of exploiting Teacher Education students. FGA<sub>4</sub>, FGB<sub>1</sub> and FGB<sub>3</sub> clearly mentioned how easy it is to give the 'donkey work' to the Teaching Practice students. FGA<sub>4</sub> said it might push the students away from the profession. FGB<sub>3</sub> made following comment:

*We should not let them bear too much responsibility, especially if teachers rely and demand too much from them.*

FGB1 felt teachers do not encourage students enough to work hard and to be good teachers.

FGC3 said in the light of decent preparation to the school environment, placements could be problematic, as some students might get placed at the same (types of) schools every time and subsequently are not exposed to different situations.

*They should experience high performing schools as well as struggling rural schools without some facilities, you never know where you will be employed (FGC3).*

FGD1 regarded it as it unfair when schools expect a first-year student to teach. FGD2 in turn argued that students only come to school to get their attendance forms signed and then leave without any experience. FGE 1 said his experience from a university perspective, being taught in the mother faculty, results that the students doing teaching practice, lose out on classes at university since other faculties do not take SBL period into consideration (cf. 2.11).

#### **4.4.7.3. SUB-QUESTION 6.3:**

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FGA1, FGC1, FGC2 and FGE1 mentioned that the time spent at schools currently seems to be sufficient. FGA1 mentioned that although students spend time like a teaching assistant who can help with homework and extra classes, it is not clear what is expected from the FET Accounting teachers and Teacher Education students- there should be a core structure supplied from the university. FGA4 said the longer a Teacher Education student is exposed to shadowing, the better. Six weeks were regarded as too short. FGB2 referred to their studies and mentioned that they had two weeks which were not sufficient. FGB2 preferred the six months and stated that the six months period is ideal for Teacher Education Students as they might get the feeling of s of being a teacher (Moustafa & Aljifri, 2009). FGD1 and FGD2 believed that three weeks are enough, and anything longer than a month is unnecessary.

FGD1, thought students realise what is happening at the school after the first week, however FGD2, reacted by saying: "The first week of any term is still a mess and they don't really learn anything". FGE2 said

*During their studies, they had six months Teaching Practice in their fourth year, but within the sixth week, you got the drift and taught the learners, from there on it is going through the motions.*

FGB<sub>3</sub> commented that FET Accounting Students phone the school after their compulsory Teaching Practice, asking to visit the school and assist. To this specific FET Accounting participant, it seemed that the compulsory period was not sufficient. FGB<sub>3</sub> added that the school does contact the students when they experience crisis times at the school.

#### **4.4.7.4. SUB-QUESTION 6.4:**

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FET Accounting Teacher participants argued that not much has changed, although a few mentioned that they never had to do Practice Teaching during their studies (FGA<sub>1</sub>, FGA<sub>2</sub> and FGA<sub>4</sub>). The reasons mainly related to their studies in a B. Comm direction taking their classes at the mother faculty. FGA<sub>1</sub>, FGA<sub>2</sub> and FGA<sub>4</sub> indicated their only teaching experience was micro lessons in front of a camera with your peers as your 'class' as explained by Lucas & Unwin (2009).

FGA<sub>3</sub> indicated exposure to a three-week observation and concluded:

*...what I know about teaching I really learned when I started teaching*

FGA<sub>2</sub> said on the first day of the participant teaching career as a FET Accounting Teacher, responsibility for two FET Accounting Students during their Teaching practice had to be taken, and that the FET Accounting Students seemed to have more experience.

Some participants added that there was a scheduled programme of Teaching Practice, but it was not a real learning experience. FGB<sub>2</sub> stated that much more time is needed to observe teachers and said:

*'... back then' did not really give them chance to teach as it stated clearly one must observe.*

This, according to FGB<sub>2</sub>, resulted in insufficient time or opportunities to teach before starting to work full time. Lortie (1975) argues that teachers are mostly influenced by their apprenticeship of observation and suggests that those years where they sat as pupils in classrooms formed their perception of teaching based upon what they observed. FGE<sub>2</sub>

added that they had done only two weeks and regarded the current exposure to Teaching practice a bit better. Another participant, however did not have fond memories of his Teaching Practice as they were immediately expected to teach. FGE<sub>1</sub> never observed, as, the school expected them to teach the very first day at school as a Teacher Education student, and to decline was not an option.

Other participants remembered the positive impact their Teaching Practice had on them. FGB<sub>1</sub> said although they had not been given the opportunity to do Practice Teaching for six months, the observation for two weeks and evaluation during the remaining two weeks were sufficient. In line with Zerr (2007) and Smolira (2008), FGD<sub>1</sub> in turn said:

*The school I went to forced us to be part of the personnel, for three weeks you must be physically part of them, doing the same tasks and staying after school for extramural activities. We had to answer telephones in the staff room and were physically part of everything that personnel did, write marks, prepare and do book control. Everything the teacher did, we did*

FGE<sub>3</sub> indicated that during their first and second year, they only did observation and only learned some methods used in schools. In their third year the participant felt comfortable to teach, and in the fourth year the six months SBL built confidence and experience.

FGD<sub>2</sub> said SBL depends on the attitude of the student:

*...it will be either to learn or to get it over with...*

#### **4.4.7.5. SUB-QUESTION 6.5:**

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Guidance from FET Accounting Teachers should be highly valued since they experience the day to day challenges of the profession. Importantly this section is how to improve SBL in FET Accounting during practice teaching.

FGA<sub>1</sub> added that FET Accounting Teachers, as mentors, need more guidance on the outcomes of what FET Accounting Students should do or learn while they are at schools. FGB<sub>2</sub> suggested to continue with an additional programme like they had when they were studying. The students had to group themselves according to subject fields and with

transport arranged by the university, they visited schools to assist with extra classes Riccio and Sakata (2000) add that this extra responsibility form additional views to your work. The motto was:

*"You do what a teacher does not do",*

Which meant that they needed to do better than the Accounting teachers did. In support to a programme like this, FGB<sub>3</sub> suggested that such an arrangement to contribute to the community should be compulsory. This view is articulated as follows:

*So, I think it should be part of your curriculum and I don't know how you are going to structure it, but it should be requirement that they don't come to school only during their practice teaching. They should also make contribution in their own spare times. Think that can go a long way in the system for our learners*  
(FGB<sub>3</sub>)

The participant also thought that joining our camps (where certain subjects like Accounting could be taught by accounting specialist, during holidays, which can be evaluated might just work. FGD<sub>2</sub> argued Teaching Practice is not always easy and enjoyable for FET Accounting Teachers since it is uncertain how much the students really know. If students follow a trial and error route during their SBL, measuring what he/she knows and/or do not know increases their workload when they return to university. Bonwell and Eison (1991) suggest that classroom management is very important, especially in Problem Based learning.

FGE<sub>1</sub> hoped that students would be better taught about classroom management to be more effective in the Accounting classroom, whereas FGE<sub>3</sub>, as a recent graduate from CUT, indicated that a lot of topics taught at CUT are not part of the CAPS curriculum. The researcher, however, disagrees with this statement (cf. 2.4.1, 2.4.2, 2.4.3, 2.4.4, 2.5). FGE<sub>3</sub> added that the content taught at CUT seems to be at too high a level.

FGC<sub>1</sub> and FGC<sub>3</sub> suggested more engagement in the form of small and more regular presentations with rotation groups. Apart from weekly lessons to boost their confidence, FGC<sub>2</sub> indicated that this rotation will be helpful to teach these Teacher Education students how to teach learners and to accommodate every child by means of various methods (McDowall & Jackling in Apostolou, B. *et al.*, 2010).

One prominent and interesting comment made by FGA<sub>2</sub> is the suggestion that instead of a week or two here and there, a year internship informally referred to a 'Zuma-year' in the medical students might be a good idea.

#### **4.4.8. THEME 7: MEASURING THE EFFECTIVENESS OF SBL FOR FET ACCOUNTING STUDENTS IN TERMS OF ACCOUNTING.**

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This section deals with Accounting content, especially on the preparedness of CUT FET Accounting Students to teach this content after completion of the SBL (4.4.8.1). This investigation focuses on the amount of content taught at university level, and if more Accounting exposure would assist Teacher Education students to be better prepared for the teaching profession. This exposure refers to Accounting practice, hence 'the field', of Bookkeepers, Auditors, as well as Financial managers in all spheres of the business world (4.4.8.2). The last section of this question (4.4.8.3) is more about FET Accounting teachers' views when they observe FET Accounting Students' attitudes towards Accounting about how they as future teachers may also influence learners to pursue a career in Accounting.

##### **4.4.8.1. SUB-QUESTION 7.1:**

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Only FGA responded to this question during the focus groups because of time constraints. FGA<sub>1</sub>, FGA<sub>2</sub> and FGA<sub>3</sub> agreed that FET Teacher Education Students are not sufficiently prepared in their Accounting content but are indeed well prepared with delivering and presentation. Research in accounting education indicates students' preferences to study the theory; although there is no direct relationship according to Duff (1995) between performance and the preference of learning style. It therefore seems that knowing the theory does not warrant effective delivery. FGA<sub>4</sub> comments:

*You basically learn when you stand in front of your own class and you know they are your responsibility*

#### 4.4.8.2. SUB-QUESTION 7.2:

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The initial aim of this question was to ascertain the level of FET Accounting teachers' Accounting content knowledge and how they perceive the level of content knowledge of the FET Teacher Education Accounting students. This question investigated if more exposure to Accounting in the field would enhance FET Accounting students' ability to teach FET Accounting. Although an overwhelming "yes" response was received (FGA<sub>1</sub>, FGA<sub>2</sub>, FGA<sub>4</sub>, FGB<sub>1</sub>, FGB<sub>2</sub>, FGB<sub>3</sub>, FGE<sub>1</sub>, FGE<sub>2</sub> and FGB<sub>3</sub>), FGC<sub>2</sub> and FGC<sub>3</sub> felt it would be unnecessary. Some comments from those supporting the notion are the following:

- FGA<sub>1</sub>: *They should have more exposure yes, and more experience, to broaden their vision.*
- FGA<sub>2</sub>: *Definitely think so. I have used my practical experience so many times. Was able to tell the learners that this is how is done at school, but it works like this in practice. Exposure lets you know differences in theory and practice.*
- FGA<sub>4</sub>: *You get learners asking you why you have to do these if QuickBooks and Pastel can do it for you, I tell them, and there must be always someone analysing the figures.*
- FGB<sub>2</sub>: *Exposure could do them good, so they can relate to what they teach is happening in real life. If learners have the opportunity to ask accountants about their homework, it is important the teacher should know how to respond. If they (FET Accounting Students) can be exposed, it will help them motivate the learners to pursue a career in Accounting.*
- FGB<sub>3</sub>: *If we were exposed to the Accounting world, we would be better educators, being more passionate and confident about Accounting, that should encourage learners then we talk about things that we experienced in real life.*
- FGE<sub>1</sub>: *If our students can be taken to different institutions of Accounting, I think they will see how things are done. It will help them to understand some topics better if they have done it practically. I believe it will help yes, as the CAPS document can change unannounced, then you must be able to keep up. It is good if they can be taught what is not taught at school, to keep up with changes in the curriculum.*
- FGE<sub>3</sub>: *Yes, organize a field trip and take them to KPMG. It would be a better understanding of topics.*

On the other hand, FGC<sub>2</sub> and FGC<sub>3</sub>, did not think Teacher Education students' need more exposure since the content taught at school level it is not similar to what is happening in practice.

*We do pen and paper, but the Accounting firms use computers and as an educator I don't want the learners to feel if you don't understand it now, it would not be a problem since computers will do it for you one day. If you go there, in that field, you will be like why am I teaching this child (irrelevant content)". (FGC<sub>3</sub>)*

The researcher was surprised when the same participant after a moment of silence also said the following:

*I would like to teach them what they do in the field, using Pastel, etc. but for that we need computers and internet. We (as students) didn't go out in the world (practice) and I still think if you at least have an idea what is expected, yes, that is good. (FGC<sub>3</sub>)*

#### **4.4.8.3. SUB-QUESTION 7.3:**

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The researcher's own experience led him to believe that a passionate voice and the way things are said can easily veto what has been said. In 7.3 the researcher aimed to determine FET Teacher Education's students' attitude towards the subject. FGA<sub>2</sub> agreed that a teacher should be negative in teaching. FGA<sub>4</sub> supported the latter view by stating the following:

*I would have loved to become an accountant as well, therefore the learners will consider a career in accounting.*

FGB<sub>2</sub>, FGB<sub>3</sub> and FGC<sub>2</sub> said Teacher Education students tend to motivate and encourage their learners, and they experienced a change in their learners' attitude as they observed how passionate these Teacher Education students are (Howe and Berv, 2000). Philanthropy in education by Lynn & Wisely (2006) promotes civic engagement by encouraging conversations and relationships among citizens to build more reflective and resourceful local communities. FGC<sub>1</sub> mentioned that learners often ask when the students will visit the school again and claimed that those questions indicated what positive impact the students have on learners. FGE<sub>1</sub> told about one student who used a newspaper; showing the world of Accounting and immediately gained the learners' interest. FGE<sub>2</sub> also had highly motivated students and said learners started to love Accounting and realised that there are career opportunities in Accounting.

#### **4.4.9. THEME 8: GAINING NEW KNOWLEDGE WHEN POSSIBLE CHANGES IN CAPS DO TAKE PLACE.**

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It is important that content should be updated from time to time and as FGE1 mentioned in 7.2, FET Accounting teachers need to ensure they teach relevant content to the learners. Question 8 deals with FET Accounting teachers in the profession, investigating if there have been changes to the curriculum since they started their teaching career (4.4.9.1). Since it is possible that changes occurred, especially for teachers who have taught since the 1990's, FET Teacher participants were asked how they acquired this 'new' information on content since their formal studies may not have included the latest CAPS topics (4.4.9.2). Thirdly, FET Accounting teachers had to express their views on Continuous Professional Development (CPD) strategies and how these ideas should be implemented to ensure all FET Accounting Students are up to date with the latest changes in the Accounting world and in particular, with regard to CAPS topics (4.4.9.3) and lastly enquiry about the number of hours suggested for CPD (4.4.9.4).

##### **4.4.9.1. SUB-QUESTION 8.1:**

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For CPD points to be attractive, a need must be created. To create a need for such a system, it was necessary for the researcher to find out if there were any content on which FET Accounting teachers did not receive any formal education. This is important in terms of the current CAPS curriculum, requiring the Educator to be sufficiently qualified for the subjects/courses presented at school. The researcher detected differences and changes between the CAPS document and previous course material, therefore the need to identify possible shortcomings. The participants were asked to confirm the researcher's suspicions.

Comments, by School based FET Accounting Teachers:

- FGA1: *There were a lot of topics we did not study that is currently in the new CAPS. Can't recall doing VAT, budgets, Debtors' reconciliation, age analysis.*

- FGA<sub>2</sub>: *Some topics like indigenous accounting were no part of our course, but luckily you don't need formal education to explain that.*
- FGA<sub>4</sub>: *VAT is new ... even though some topics is new, certain methods to existing topics also changed, or instance weighted average method with stock.*
- FGB<sub>1</sub>: *... we were taught how to record, but the CAPS documents require explaining and interpretation of scenarios.*
- FGB<sub>2</sub>: *I was taught NCS (National Curriculum Certificate) in my time, now it is CAPS which has a few new topics.*
- FGB<sub>3</sub>: *We were taught how to record, nowadays it is internal control, real life scenarios and interpretation. Interpretation is difficult if you have never encountered the scenario before.*
- FGC<sub>1</sub>: *... cash flow is different now.*
- FGE<sub>3</sub>: *I was never taught cash budget and shares.*

FGE<sub>3</sub>'s comment above contains a contradiction. Moments after indicating no shares were done during their studies, the participant mentioned the differences between the types of shares dealt with at school and during university studies:

*Here (School) we have only ordinary shares, but at CUT (University) we had shares plus A plus B plus C, and even dividends calculations are not the same. (FGE<sub>3</sub>)*

Adding that most preparation as a FET Accounting teacher has to be done in consultation with colleagues. The researcher believes that the FET Accounting teachers made invaluable inputs. According to these participants, the CUT Accounting course lacks depth in the explanation of the basics of Accounting. The researcher does find this statement ironic, as Moser (in *Accounting Horizons*, 2012), argues that recent research in the top Accounting journals has stagnated. He states that a significant quantity of published Accounting research still relates to a limited group of topics, uses similar research methods and is based on the same basic underlying theory. He adds that current Accounting research studies are more focused on technique than on whether the research question is relevant or exciting (Moser in Rebele & St. Pierre, 2015). If reluctance to research relevant topics could sway to in depth research, it would greatly assist FET Accounting Teachers.

The above comments were mainly made by teachers who completed a B.Ed. degree at university level. FGA<sub>2</sub> and FGC<sub>3</sub> gave valuable insights about the importance of their

courses. FGA<sub>2</sub> said that some of the new topics, like Auditing, Ethics and Internal Control in the CAPS document were included in the B. Comm degree in the course and thus not such a big challenge. FGC<sub>3</sub> also said that studying B. Comm Financial Management assisted in preparation for possible changes in the CAPS document. Botha (2001) and Van der Schyf (2008) suggest that possible changes will be easier understood if teachers are confident with what they teach.

#### **4.4.9.2. SUB-QUESTION 8.2:**

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Workshops could probably be the most effective method to improve FET Accounting teachers' knowledge on new content to be implemented. Fifteen of the sixteen participants confirmed their attendance of workshops. FGB<sub>3</sub> mentioned that several workshops were conducted by the district office to close the gaps, especially between FET Accounting Teachers' knowledge and what is happening in the field. FGC<sub>1</sub> added that the workshops helped a lot; with FGE<sub>2</sub> indicating that training was provided during workshops (cf. 2.6, 2.7.1, 2.7.2, 2.9., 2.9.2, 2.16.1).

#### **4.4.9.3. SUB-QUESTION 8.3:**

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The second last question to this focus groups was to determine the willingness of FET Accounting teachers to attend additional workshops and the amount of effort they are willing to put in to become knowledgeable Accounting Educators. A CPD system (which purpose is to ensure membership are on par with the latest changes in the Accounting realm) was introduced by SAIPA (South African Institute for Professional Accountant) and SAICA (South African Institute for Chartered Accountants) which aim to ensure that their members are abreast of the latest developments in the Accounting realm. Although there are a few workshops like those the participants alluded to, this CPD system is a method to ensure that all Accounting teachers are adding to their existing knowledge. Various opinions were given, with regards to possible workshops for CPD points. These workshops should be of high

quality and not a waste of time (FGA2 and FGD2) and should not affect the afternoon's extramural activities, administration obligation or preparations for the following day. (FGD1). FGA4 added, that there are many teachers in the field who are not up to date with the content they must teach; but there must be a willingness to develop, otherwise the workshops will be futile. The participants added that attending these content- enhancing workshops should firstly be to really understand what you teach and secondly for CPD reasons. FGD1 stressed that the department presents many workshops, which may be theoretically a good idea, but not practical with regards to time management.

Quite mixed feelings were experienced with regard to 'new' FET Accounting Teachers. FGB3 said it is important for novice educators to attend workshops to learn the teaching approaches necessary to teach new topics. FGC3 agreed with this view:

*Even though post graduates have degrees stating all the content done, workshops are there to help us on HOW to teach these contents. FGE1 on the other hand said: It is the responsibility of the post graduates to bring those 'new' content and topics to the more seasoned FET Accounting Teachers.*

FGE2 agreed that workshops are not needed too often, as it might be unfair to those who have mastered the content already. In this regard FGA4 indicated: ...

*...that even if you know the content, workshops are important as some teachers can teach a shorter way or method to teach the same content.*

FGD2 instead, felt that there were too many workshops forming smaller groups with surrounding schools and working together could be more worthwhile, as most of the workshops presented are irrelevant and not well prepared (cf. 2.4.3).

#### **4.4.9.4. SUB-QUESTION 8.4:**

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After assessing how FET Accounting Teachers felt about a compulsory workshop (for CPD hours) attendance to enhance content knowledge and increase better delivery, the researcher inquired how they would respond if a total of 20 hours were suggested in a calendar year. FGA2 re-iterated that teaching three subjects will make it difficult to have 20

hours per year per subject if all subject fields would go the same CPD route but stated that it would be acceptable if it is only for FET Accounting. FGA<sub>4</sub>, FGB<sub>3</sub>, FGD<sub>4</sub> and FGE<sub>3</sub> all agreed that 20 hours seems fair. FET teacher participants added that a positive attitude is necessary and equal spreading through the year (FGA<sub>4</sub>) would be feasible. One participant added:

*You can't be underperforming and still say no, I don't want to be assisted. For poor scoring schools and FET Accounting Teachers these workshops should possibly be compulsory (FGB<sub>3</sub>).*

FGD<sub>4</sub> felt the 20 hours form part of your preparation. FGA<sub>3</sub> mentioned that it would be worthwhile if it is structured and it enhances their learning -this view is also supported by (Langenderfer in Willits, 2010).

In contrast, FGC<sub>1</sub> felt doing the same workshop over and over, year by year was boring and possibly not worthwhile to experienced teachers but could prove to be helpful for new teachers. FGD<sub>1</sub> said:

*... in my personal capacity I don't have time to spend on a workshop, so I don't know if there should be a time frame allocated to it".*

Concerns about time were not isolated, as FGE<sub>1</sub> indicated:

*Having too much time outside the classroom would disadvantage them and their employers.*

FGE<sub>2</sub> added that as teachers they did not have time for CPD implementation. The literature according to AECC (1990) and Albrecht & Sack (2000) also stressed that time should be spent on enhancing capacity.

The researcher included a sub- question, asking the participants who had responded neutral to the CPD possibility how they would feel if there was a kind of sifting process to determine whether a FET Accounting Teachers have to attend these CPD sessions. This would include an online assessment, and if the FET Accounting teachers demonstrated sufficient knowledge, he or she would not have to attend. Professional organizations also encourage educators to create a curriculum that not only develops professional skills but also cultivates character as suggested by AICPA (2008), Davis & McLaughlin (2009) as well as Fontaine (2012).

FGA1 was quite positive, indicating that standardized assessment would be a better option, arguing that if these assessments show a lack of understanding and knowledge in Accounting, they will gladly attend the workshops. FGC2 also felt that the compulsory attendance of workshops, might have a negative impact on teachers and their workload. The participant argued that this

*'... pre-workshop assessment' would save time and money.*

FGB1 and FGB2 were both positive about the assessment idea but mentioned that schools without internet access will have a problem and teachers will be obliged to attend as they will not be able to do this sifting assessment. FGB2 contradicted, previous comments by indicating that even if FET Accounting Teachers passed the online assessment, they should be the ones to attend the workshop to teach those who did not pass.

## PART B

### DATA OBTAINED AT UNIVERSITY (CUT)

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#### 4.5. QUESTIONNAIRES – DATA PRESENTATION, DISCUSSION AND ANALYSIS

##### 4.5.1. INTRODUCTION – QUESTIONNAIRES

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The survey was conducted among all FET Teacher Education Accounting students (from first year level to third year level), who all have completed a form of School based Learning (SBL). Some Teacher Education students are placed at schools for observation, whilst third year students are expected to take teach, under the supervision of FET Accounting teachers.

As per table 4.1; 143 responses were received from 145 participating Teacher Education students, resulting in a 98.62% completion rate. The average time it took the participants to complete the questionnaire was 24 minutes. The questionnaires were completed anonymously during a scheduled lecture session in a computer lab on campus. The total students registered were 243(n=243), so the 143 responses equalled to 61.6%. At first the researcher thought it to be a rather small number, but upon observing normal lecture attendance, this number seems to be number of students who regularly attended. The lecturer believes this seemingly small number of 61.6% will give a more accurate response than a 100% response rate of students who will not be able to answer the questions truthfully.

The questionnaire, consisted of three main focus areas, namely: biographical data; high school Accounting education and experience and FET Accounting education and experiences.

##### Theme 1

**Questions 1 – 7** started with similar questions than the pilot study, requesting some biographical data,

## Theme 2

Questions 8 – 14 focused more on the participant High School Accounting education and experience, where-as,

## Theme 3

Questions 15 – 18 investigated the FET Accounting education and experience at Tertiary level.

## Theme 4

Questions 19 – 27 investigated the FET Accounting education and experience at Tertiary level.

## Theme 5

Investigated the FET Accounting education and experience at Tertiary level typed feedback about FET Accounting.

### 4.5.2. THEME 1: BIOGRAPHICAL DATA OF ACCOUNTING STUDENTS

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#### 4.5.2.1. QUESTION 1: GENDER GROUPS REPRESENTED BY FET ACCOUNTING STUDENTS

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In Table 4.13., females represented the majority (65.97%) of the Teacher Education participants, whilst the minority (34.03%) was represented by male participants. This data is in line with the current FET Accounting Teacher ratio of 70.42% females and 29.58% males) in this study and 68.75% females and 31.25% males), according to a national study in 2013, (Simkins, 2015).

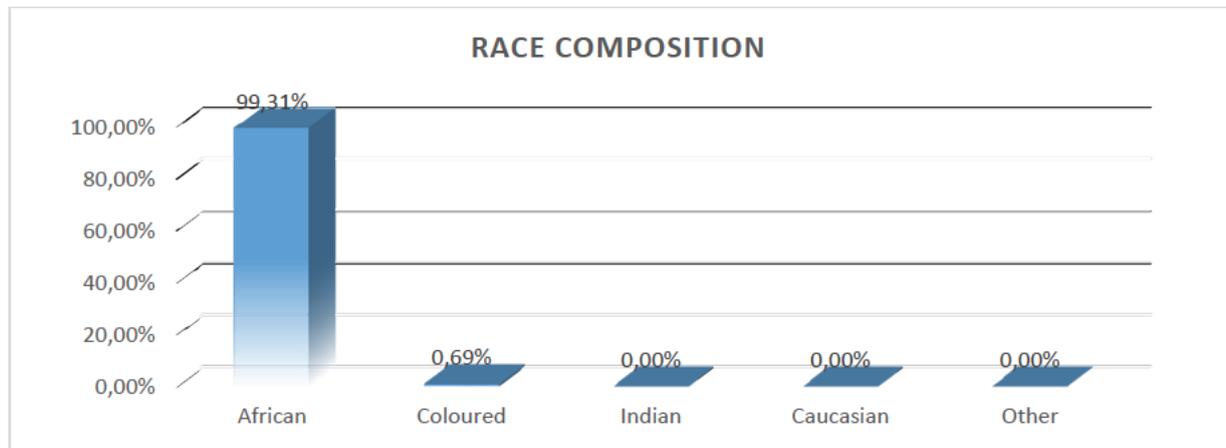
**TABLE 4 . 13 - DISTRIBUTION OF FET ACCOUNTING STUDENTS ACCORDING TO GENDER**

STATEMENT	PERCENTAGE (%)	COUNT (N)
Male	34,03%	49
Female	65,97%	95
Total	100,00%	144

During the eleven years from 2003 to 2013 the gender profile in South African higher education has changed significantly. In 2013 following reports from CHE (2016), there were 573 698 women enrolled in the public higher education sector, which constituted 58% of the total headcount enrolment for that year. In the South African population in 2013, women constituted approximately 51% of the population and 50% for the 20-24 old year age group of the population. The imbalance in enrolments in higher education has shifted to favour women, especially compared to the population statistics.

**4.5.2.2. QUESTION 2: RACE GROUPS REPRESENTED BY FET ACCOUNTING STUDENTS**

Table 4.14 and figure 4.9, indicate that the overwhelming majority (99.31%) of the Teacher Education participants used for this study, are African, whilst 0.69% are Coloured. It should be noted that students enrolled at the Central University of Technology, predominantly represent students from Black African origin.



**FIGURE 4 . 9 - DISTRIBUTION OF FET ACCOUNTING STUDENTS ACCORDING TO RACE**

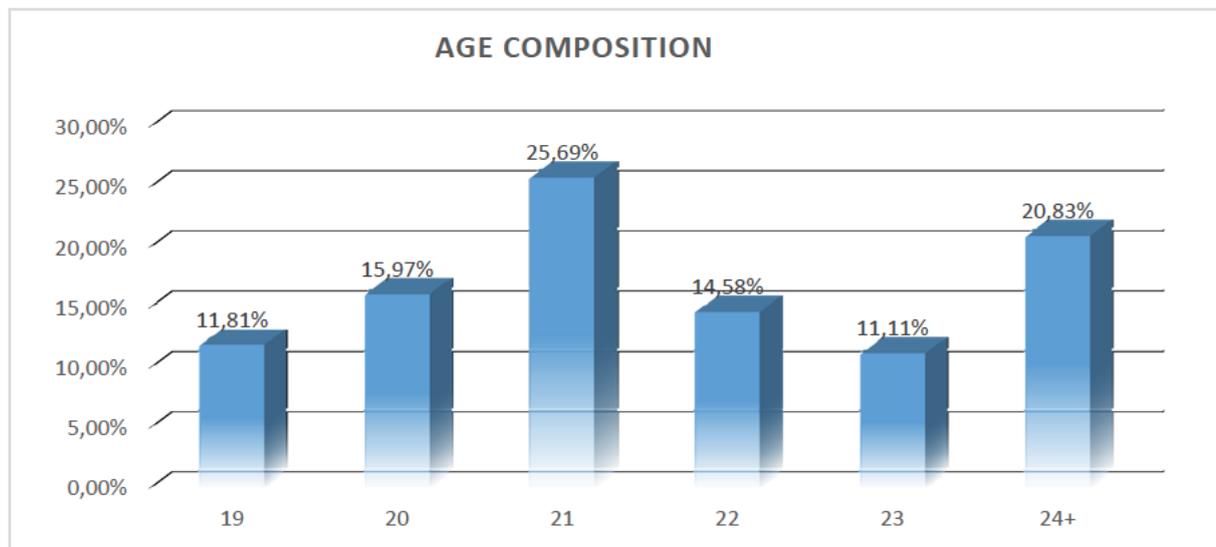
According to HEMIS (2013), African enrolments increased from 64% of all enrolments in 2008 to 70% in 2013. The African representation in the South African population was 80% in 2013.

**TABLE 4 . 14 - DISTRIBUTION OF FET ACCOUNTING STUDENTS ACCORDING TO RACE**

STATEMENT	PERCENTAGE (%)	COUNT (N)
African	99,31%	143
Coloured	0,69%	1
Indian	0,00%	0
Caucasian	0,00%	0
Other	0,00%	0
Total	100,00%	144

**4.5.2.3. QUESTION 3: AGE GROUPS REPRESENTED BY FET ACCOUNTING STUDENTS**

Figure 4.10 depicts that 25.69% of the Teacher Education participants were 21 years old, whilst 20.83% were over 24 years old. Only 11.81% of the Teacher Education Accounting students were 19 years old.



**FIGURE 4 . 10 - DISTRIBUTION OF FET ACCOUNTING STUDENTS ACCORDING TO AGE**

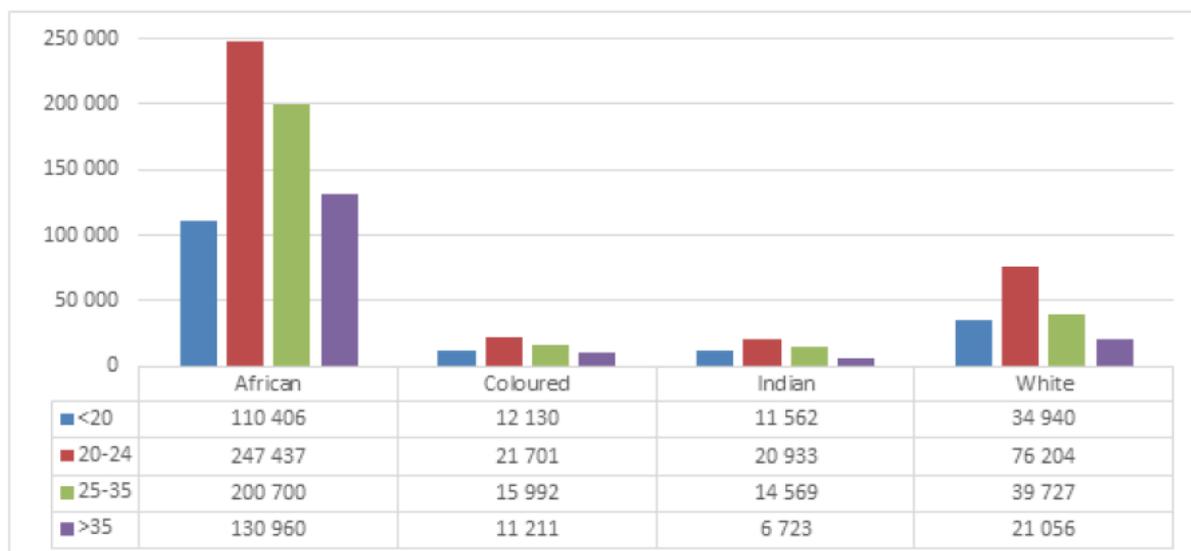
A possible reason for the fluctuation in age amongst Teacher Education Accounting students, might be that African Black students, especially those who may not have the necessary resources, commence with tertiary studies at a later age. Comparing the student numbers per subject enrolled, (cf. 4.2.2) ACT12ES, which is a first-year course has a larger registered number, but only 11.81% of post Matric aged 19. This could suggest that either

there are many repeaters registered for ACT<sub>12</sub>ES, or on average students pursue further studies a few years after their Grade 12 year.

**TABLE 4 . 15 - DISTRIBUTION OF FET ACCOUNTING STUDENTS ACCORDING TO SUBJECT**

SUBJECT	ENROLLED STUDENTS
ACT <sub>12</sub> ES – Accounting 1	96
ATM <sub>22</sub> ES – Accounting 2	82
ATF <sub>32</sub> ES – Accounting 3	62

Compared to a national study in 2013 by the CHE it seems to be a trend that most African students first enrol between the ages of 20-24 (Fig 4.10). Comparing the below 20-year-old group, an even bigger portion of the African population begins their studies between 25-35 years (CHE, 2016).



**FIGURE 4 . 11 - HEADCOUNT ENROLMENTS BY AGE GROUPING FOR 2013 (SOURCE: CHE)**

#### 4.5.2.4. QUESTION 4: HIGH SCHOOL ATTENDED BY FET ACCOUNTING STUDENTS

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Table 4.16 indicates that the overwhelming majority (96,53%) of FET Accounting Student participants attended public schools, whilst only 2,78% attended private schools.

**TABLE 4 . 16 - HIGH SCHOOL ATTENDED BY FET ACCOUNTING STUDENTS**

STATEMENT	PERCENTAGE (%)	COUNT (N)
Public	96,53%	139
Private	2,78%	4
Technical	0,00%	0
LSEN	0,00%	0
Other	0,69%	1
Total	100,00%	144

EMIS (2015) indicated that of the 12 883 888 learners and students enrolled in all sectors of the basic education system in 2013, 11 975 844 (93.0%) were in ordinary public schools and 513 804 (4.0%) attended ordinary independent schools. Of the learners in other institutions, 277 736 (2.2%) were in ECD centres and 116 504 (0.9%) were in special schools the above data suggests that profile of students enrolled at CUT correlates with the national averages.

#### 4.5.2.5. QUESTION 5: PLACE OF RESIDENCE OF FET ACCOUNTING STUDENTS

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**TABLE 4 . 17 - PLACE OF RESIDENCE OF FET ACCOUNTING STUDENTS**

STATEMENT	PERCENTAGE (%)	COUNT (N)
Rural	21,53%	31
Urban town	17,36%	25
Semi-urban (e.g. Township area)	61,11%	88
Other	0,00%	0
Total	100,00%	144

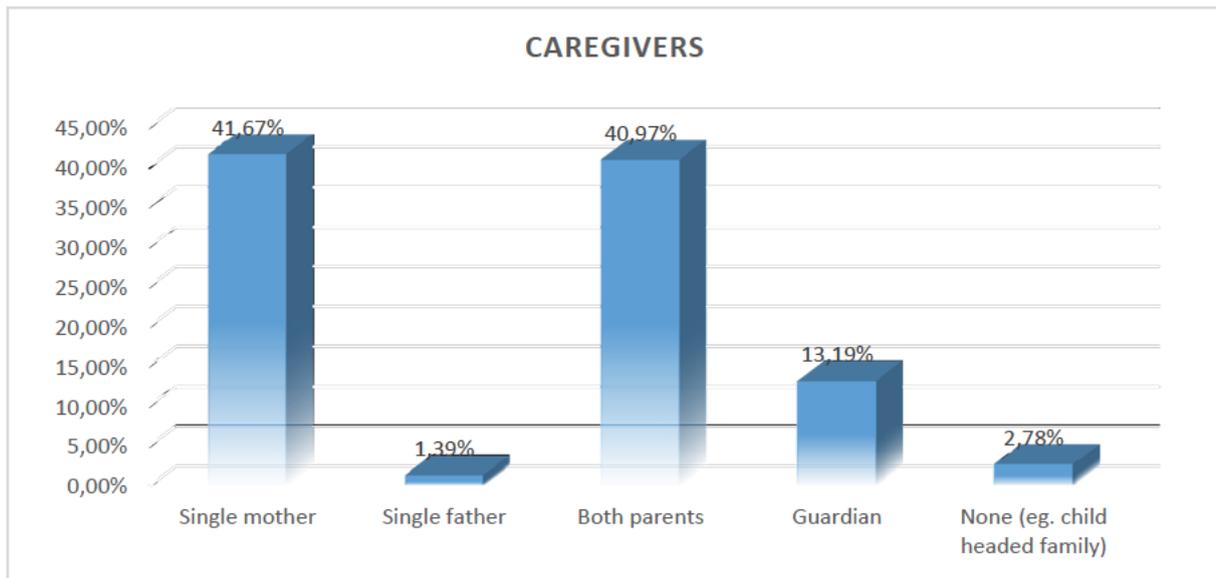
Table 4.17, which represents the place of residence of FET Accounting Students indicates the following: 61, 11 % of teacher participants reside in Semi-urban areas; 17.36% participants hail from urban areas and 21.53% reside in rural areas.

**4.5.2.6. QUESTION 6: CARE GIVERS OF FET ACCOUNTING STUDENTS**

Table 4.18 and figure 4.12 indicate that the majority (41.67%) of FET Accounting Students reside with single mothers as their caregivers and 40.97% with both parents as caregivers.

**TABLE 4 . 18 - CAREGIVERS OF FET ACCOUNTING STUDENTS**

STATEMENT	PERCENTAGE (%)	COUNT (N)
Single mother	41,67%	60
Single father	1,39%	2
Both parents	40,97%	59
Guardian	13,19%	19
None (e.g. child headed family)	2,78%	4
Total	100,00%	144

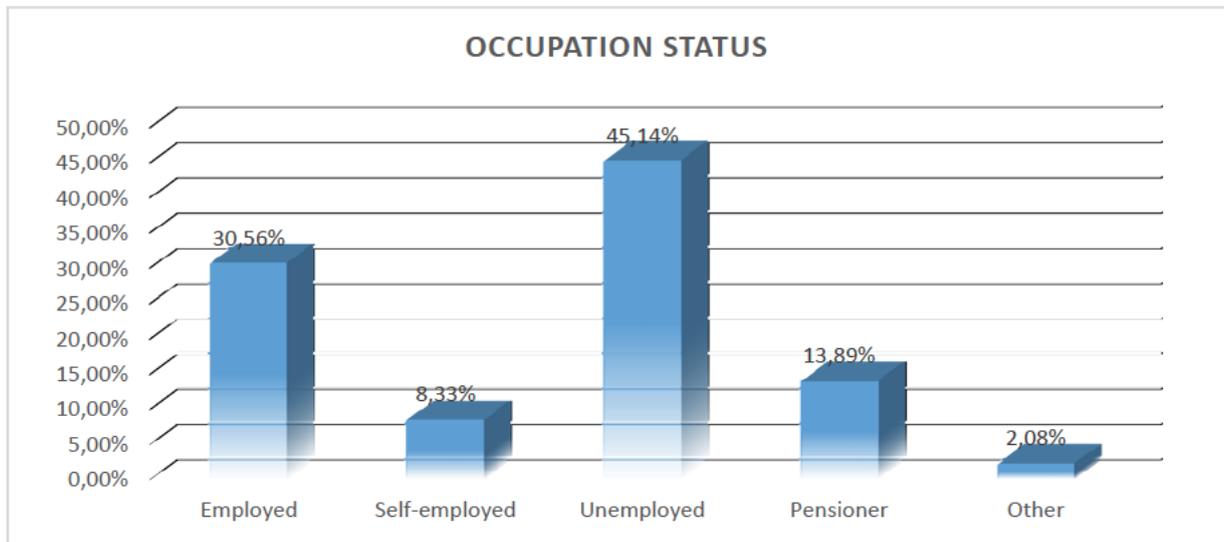


**FIGURE 4 . 12 - CAREGIVERS OF FET ACCOUNTING STUDENTS**

It was also noted that 13.19% of participants live with their guardians (grand- parent, uncle, aunt, older sibling, extended family member, etc.) as caregivers, whilst, surprisingly, 2.78% of teacher participants reside in Child Headed Households/Families and may have no to very limited support.

**4.5.2.7. QUESTION 7: PARENTAL OCCUPATIONAL STATUS OF FET ACCOUNTING STUDENTS**

Pertaining to figure 4.13 (the parental/guardian occupational status of FET Accounting Students), it is observed that the majority (45.14%) of parents/guardians are unemployed; 30.56% employed whilst 13.89% and 8.33% of parents/guardians, respectively, are pensioners and self-employed.



**FIGURE 4 . 13 - PARENTAL OCCUPATIONAL STATUS OF FET ACCOUNTING STUDENTS**

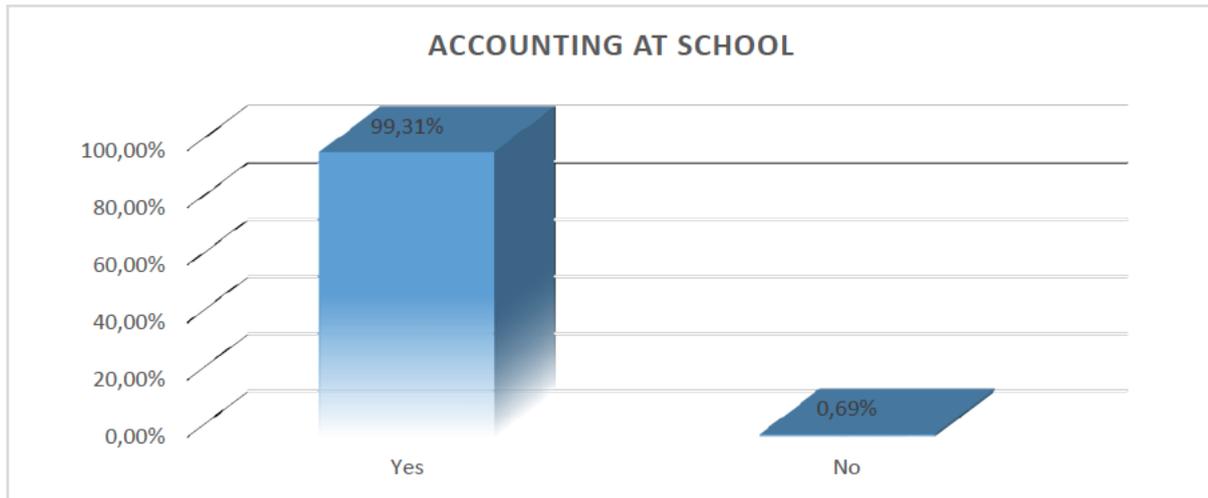
The researcher observed from table 4.12 that the figure of 43.06% of single parents is similar to the 45.14% unemployment rate from figure 4.11; and where both parents (40.97%) are caregivers it seems to be almost in line with the 38.89% employment rate from figure 4.13. Nationally the unemployment rate supplied by Moya (2018) for the fourth quarter of 2017 accumulated to 26.7% which contrasts with the 45.14% reported by the FET Accounting Students enrolled for Accounting at CUT.

### 4.5.3. THEME 2: HIGH SCHOOL ACCOUNTING EDUCATION AND EXPERIENCE

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#### 4.5.3.1. QUESTION 8: DID YOU TAKE ACCOUNTING AS A SUBJECT AT HIGH SCHOOL?

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**FIGURE 4 . 14 - TEACHER EDUCATION STUDENST HAVING ACCOUNTING AS A SUBJECT AT HIGH SCHOOL**

This question was assumed to be a 100% 'yes' response since grade 12 Accounting is a pre-requisite to enrol for the course. However, there was one 'no' response according to figure 4.14. Upon further investigation, this one participant was enrolled for FET Accounting Methodology via the PGCE course. Subsequently, the admission requirements of this course will be investigated.

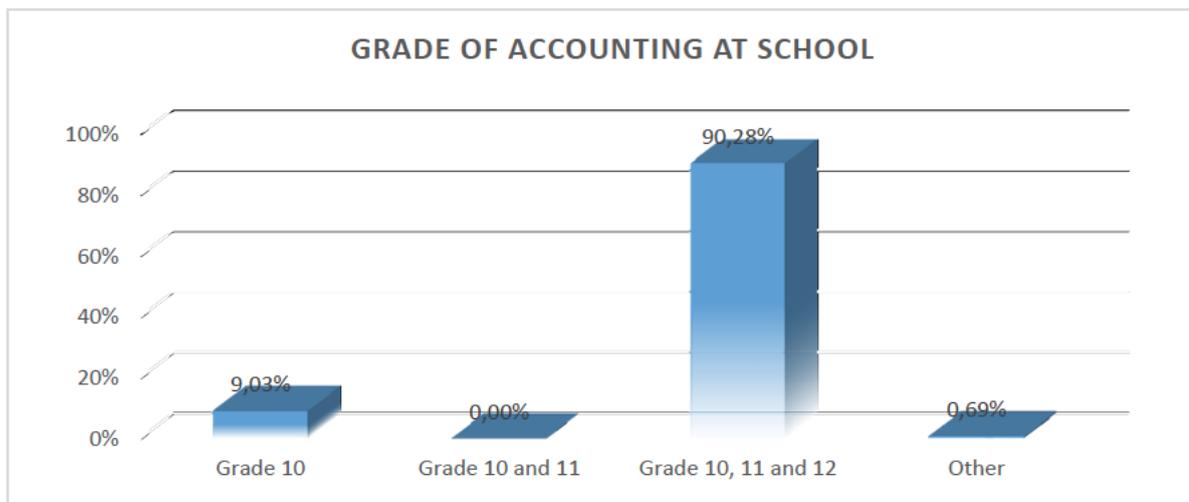
#### 4.5.3.2. QUESTION 9: WHICH GRADES OF ACCOUNTING WAS COMPLETED BY FET ACCOUNTING STUDENTS AT HIGH SCHOOL LEVEL?

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As evident from Figure 4.15, Table 4.19 reveals that 14 respondents did not pass Grade 12 Accounting before enrolling for FET Accounting at the CUT. This suggests that more research is necessary to determine how such a situation could have occurred. Grade 10 and 11 scored 0.00% which indicates that no learner took Grade 11 Accounting without completing Grade 12.

**TABLE 4 . 19 - GRADES WHEN ACCOUNTING WAS TAKEN**

ANSWER	PERCENTAGE (%)	COUNT (N)
Grade 10	9,03%	13
Grade 10 and 11	0,00%	0
Grade 10, 11 and 12	90,28%	130
Other	0,69%	1
Total	100,00%	144



**FIGURE 4 . 15 – FET ACCOUNTING STUDENTS HAVING ACCOUNTING AS A SUBJECT AT HIGH SCHOOL**

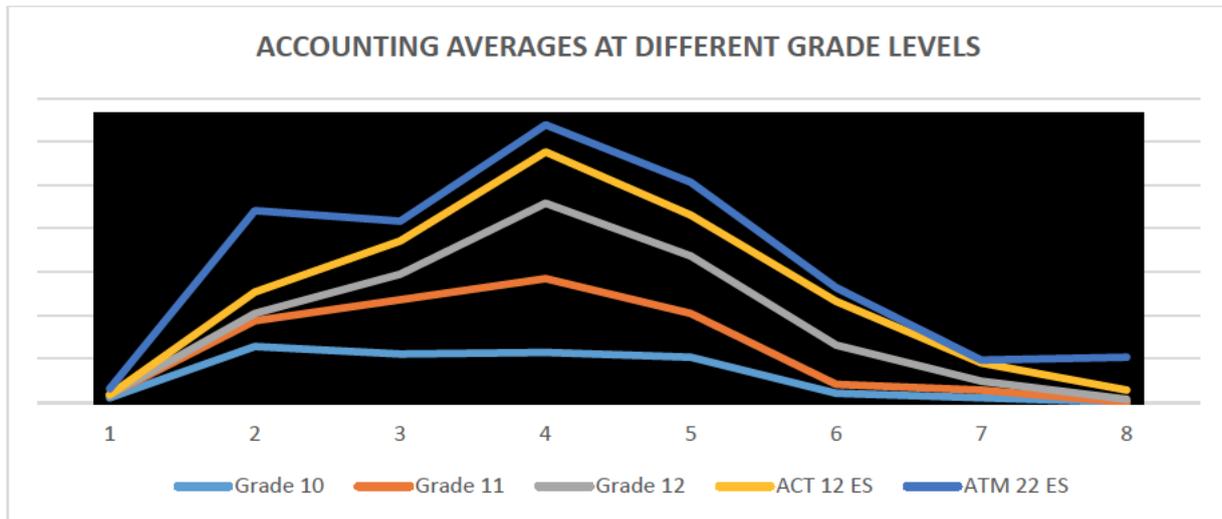
**4.5.3.3. QUESTION 10: FET ACCOUNTING STUDENTS’ PASS MARK FOR ACCOUNTING AT SCHOOL AND UNIVERSITY LEVEL**

Although this section focuses on FET Accounting students’ school experience, the researcher added their FET Accounting pass marks at tertiary level to give an indication of the progress since leaving school. Two graphs are provided in addition to table 4.13 to assist in the explanation.

**TABLE 4 . 20 - PASS MARK FOR ACCOUNTING AT SCHOOL AND UNIVERSITY LEVEL (N=145)**

ANSWER	NUMBER	PARTICIPANTS	SCHOOL ACCOUNTING			UNIVERSITY ACCOUNTING	
			GRADE 10	GRADE 11	GRADE 12	ACT 12 ES	ATM 22 ES
Below 30	1	3	2,08%	1,39%	0,00%	0,00%	2,78%
31 – 40	2	37	25,69%	11,81%	3,47%	9,72%	37,50%
41 – 50	3	32	22,22%	25,00%	11,81%	15,28%	9,03%
51 – 60	4	33	22,92%	34,03%	34,72%	23,61%	12,50%
61 – 70	5	30	20,83%	20,14%	26,39%	18,75%	15,28%
71 – 80	6	6	4,17%	4,17%	18,06%	20,14%	6,25%
Above 80	7	3	2,08%	3,47%	4,17%	8,33%	1,39%
N/A	8	0	0,00%	0,00%	1,39%	4,17%	15,28%
Total			100,00%	100,00%	100,00%	100,00%	100,00%

Table 4.19 and 4.20 illustrates that a few students dropped Accounting at the end of grade 10 which could result in fewer learners scoring 31-40 in Grade 11. It is interesting to note (Table 4.20) how the number of students scoring above 71% fragmentally increased until first year Accounting (ACT 12 ES), and then drastically dropped in the second year of Accounting.

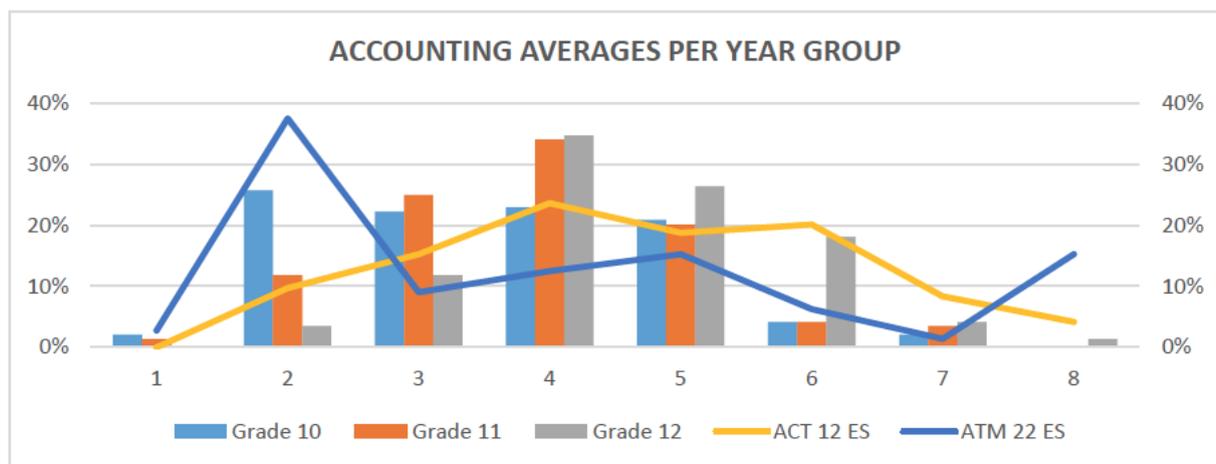


**GRAPH 4 . 1 - ACCOUNTING AVERAGES OBTAINED BY FET ACCOUNTING STUDENTS AT SCHOOL AND UNIVERSITY LEVEL**

From graph 4.1 it can be deduced that with every year (grade) the number scoring an average mark increased. In Grade 10 for instance the number of learners scoring between 31-40, 41-

50, 51-60 and 61-70 ranged between 20.83% and 25.69%, indicating that almost the same number of learners who struggled in Accounting also grasped it.

The increase from Grade 11 to Grade 12 is reasonable as learners normally work hard during their last year of school to obtain a Matric certificate with degree exemption. The researcher argues that the indication of such a high percentage (25.47%) of FET Accounting students averaging above 71% for ACT 12 ES, seems to indicate that the gap between first year Accounting and Grade 12 is not that significant.



**GRAPH 4 . 2 - ACCOUNTING AVERAGES PER YEAR GROUP FOR FET ACCOUNTING STUDENTS**

The following graph (4.2) indicates how the number of learners fluctuate per grade (histogram) and course (lines) with the averages per year group on the Y-axis. The histogram indicates that at school most of the learners ranged between 51-60%, which is a normal curve throughout, apart from the Grade 10 group where results seemed to be low. An interesting observation is that in Grade 10 the biggest group scored between 31-40% with the inception of Accounting as a standalone subject; and again, with ATM 22 ES when the advanced FET Accounting at tertiary level starts. Maybe this tells the story better than merely looking at the results on their own.

4.5.3.4. QUESTION 11 AND 12: WRITTEN REPOSSES (EXPERIENCES) OF FET ACCOUNTING STUDENTS ABOUT ACCOUNTING TOPICS LEARNERS EITHER FOUND DIFFICULT OR EASY AT HIGH SCHOOL LEVEL

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This section in the questionnaire aimed at an explanation from students on reasons they found certain topics challenging and others easy. Upon receiving the computerized feedback, it showed that FET Accounting students only named the challenging/easy topics without any explanation. Therefore, the results will be tabulated as such with the number of students who concurred with those Accounting topics.

**TABLE 4 . 21 - EXPERIENCES OF FET ACCOUNTING STUDENTS ABOUT ACCOUNTING TOPICS LEARNERS EITHER FOUND DIFFICULT OR EASY AT HIGH SCHOOL AND UNIVERSITY**

TOPIC(S)	DIFFICULT	EASY
Statement of Cashflows	29	14
Bank reconciliation statement	31	17
Partnerships	8	0
Year-end transactions	20	31
Financial statements	30	20
Inventory	3	68
Property, Plant and Equipment (Note 3)	21	4
Companies and Analysis	25	6
Other topics	1 each	0

One aspect derived from table 4.21; from '*Partnership*' as a topic, is that no student found it easy. A more accurate point of view should be that only 8 students from the 243 participants found it difficult. From the above information, the researcher deduced that *Statement of Cashflows*, *Bank reconciliation* and *Financial Statements* seem to be the 3 most challenging topics, with *Inventory* by far experienced as the easiest topic. Additional information to this list is that no options (list of topics) were supplied, requiring the students to state their views from past experiences. The researcher noted that *Note 3 (Property, Plant and Equipment)* were not regarded by the students as challenging, which is contrary to the FET Accounting teachers' experiences.

4.5.3.5. QUESTION 13: DID YOU RECEIVE CAREER ADVICE BEFORE ENROLLING AT CENTRAL UNIVERSITY OF TECHNOLOGY FOR THE TEACHER EDUCATION PROGRAMME?

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**FIGURE 4 . 16 - CAREER ADVICE BEFORE ENROLLING AT CENTRAL UNIVERSITY OF TECHNOLOGY FOR THE TEACHER EDUCATION PROGRAMME**

With reference to the above question the researcher found that according to figure 4.16, worrisome that about 4 out of 10 FET Accounting students did not receive career guidance on what an average day at school as an educator would be like. Lack of proper career guidance may be one of the reasons why so many teachers leave the profession during their first few years of teaching (cf. Chapter 2). Career guidance may therefore be an area worth investigating to assist prospective students in n their decision making about their future careers. This will be further discussed in Chapter 5.

4.5.3.6. QUESTION 14: PROVIDE A REASON FOR YOUR ENROLLMENT IN THE B. ED EMS SP AND FET COURSE.

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As evident from table 4.22 and figure 4.17 below, most students (78,47%; n=113) claimed that they enrolled for the B. ED EMS and FET course out of their own choice, whilst only 3.47% asserted that it was their parents' choice.

**TABLE 4 . 22 - REASON FOR YOUR ENROLLMENT IN THE B. ED EMS SP AND FET COURSE.**

ANSWER	PERCENTAGE (%)	COUNT (N)
It was my choice	78,47%	113
It was my parents' choice	3,47%	5
Advice from someone	13,89%	20
Advice from an information source	3,47%	5
Other	0,69%	1
Total	100,00%	144

These results concur with a study done at the University of Pretoria by Myburgh (2005). The results revealed that performance in Accounting at school was the most important factor that influenced the respondents' decision to pursue Accounting as a major at tertiary level, while the advice given by parents or relatives and the influence of school teachers were ranked second and third. It is evident that students attributed their choice based on their personal interests. Papageorgiou (2017) adds that Accounting students' profile of self, career and employability may play a significant role in degree choices based on prior knowledge and of how potential Accounting students perceive a career in accounting that could possibly influence future career paths. Surprising however, is parental involvement, especially since so many indicated that their parents had very limited influence in their chosen field of study. The results are graphically displayed in figure 4.19 below.



**FIGURE 4 . 17 - CAREER ADVICE FOLLOWED BY FET ACCOUNTING STUDENTS**

4.5.3.7. QUESTION 15: INDICATE FOR WHICH PROGRAMME YOU ARE REGISTERED (SINCE YOU STARTED STUDYING)

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**TABLE 4 . 23 - HISTORIC YEAR OF FET ACCOUNTING STUDENTS**

ANSWER	PERCENTAGE (%)	COUNT (N)
B.Ed. First Year	46,53%	67
B.Ed. Second Year	27,08%	39
B.Ed. Third Year	25,69%	37
B.Ed. Fourth Year	0,69%	1
Total	100,00%	144

As can be deduced from table 4.23 above, the number of registrations for B.Ed. students declined from the first year to the fourth year. First year registration accounted for 46,53% (n=67) while only 0,69% (n=1) was registered in the fourth year.

**4.5.4. THEME 3: UNIVERSITY FET ACCOUNTING EDUCATION AND EXPERIENCE**

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Question 15 and 16 were included to determine the number of students with different Academic and Historic years at the CUT. As explained earlier, traditionally B.Ed. First years will be enrolled for ACT 12 ES, Second years for ATM 22 ES, etc. The results of these two questions seem to be skewed or the question was not clear to the FET Accounting students. The reason for this statement is that 67 students indicated they were in their first year of studies, but only 46 were enrolled for ACT 12 ES. These two figures do not seem to support each other, as ACT 12 ES is a compulsory subject. The number of students enrolled for ACT 12 ES should be at least 67 as well or more if any second or third year student failed the subject previously.

**4.5.4.1. QUESTION 16: FOR WHICH LEVEL OF ACCOUNTING ARE YOU CURRENTLY REGISTERED?**

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**TABLE 4 . 24 - LEVEL OF ACCOUNTING CURRENTLY REGISTERED FOR**

ANSWER	PERCENTAGE (%)	COUNT (N)
Accounting 1 (ACT 12 ES)	31,94%	46
Accounting 2 (ATM 22 ES)	43,06%	62
Accounting 3 (ATM 32 ES)	25,00%	36
Total	100,00%	144

Table 4.24 indicates a slight increase in Accounting 2 (43,06%) from Accounting 1 (31,94%). A significant decline in Accounting 3 (25,00%) was reported. Access to textbooks, class attendance, motivation, language, study skills and past academic performance are likely to influence performance and therefore these figures are not surprising.

**4.5.4.2. QUESTION 17 AND 18: WRITTEN REPOSSES ABOUT ACCOUNTING TOPICS STUDENTS EITHER FOUND DIFFICULT OR EASY AT TERTIARY LEVEL.**

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**TABLE 4 . 25 - TOPIC EXPERIENCES OF FET ACCOUNTING STUDENTS**

TOPIC(S)	DIFFICULT	EASY
Statement of Cashflows	6	10
Bank reconciliation statement	21	29
Partnerships	52	15
Year-end transactions	24	4
Financial statements	17	23
Inventory	2	15
Property, Plant and Equipment (Note 3)	36	33
Companies and Analysis	9	11
Trial Balance	0	22
NPO's	10	6

The questionnaire allowed students to indicate which topics of Accounting they found easy or difficult at a tertiary level. The various topics are outlined in table 4.25 above, with figures

indicating how many students found the related topics easy or difficult. As evident from the responses of students, the Partnerships topic (n=52) was rated the most difficult amongst students. The Trial balance (o) seemed to be the topic that students did not find difficult at all. Partnerships is a topic that is taught in Grade 11, according to the CAPS document, and the researcher found this result strange, as it is not a new concept to students. This result is further supported by the results reported in table 4.14. that only 8 students from the 243 participants found Partnerships difficult.

#### 4.5.5. THEME 4: STATEMENTS REGARDING FET ACCOUNTING STUDENTSS EXPERIENCE IN ACCOUNTING AT UNIVERSITY, AND NOT ONLY ABOUT THE CURRENT COURSE.

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This section consisted of multiple questions in one, asking FET Accounting students' opinions about what they learned about the world during accounting lessons. The last question is a test of the previous statements with a negative response required for the other questions to be confirmed

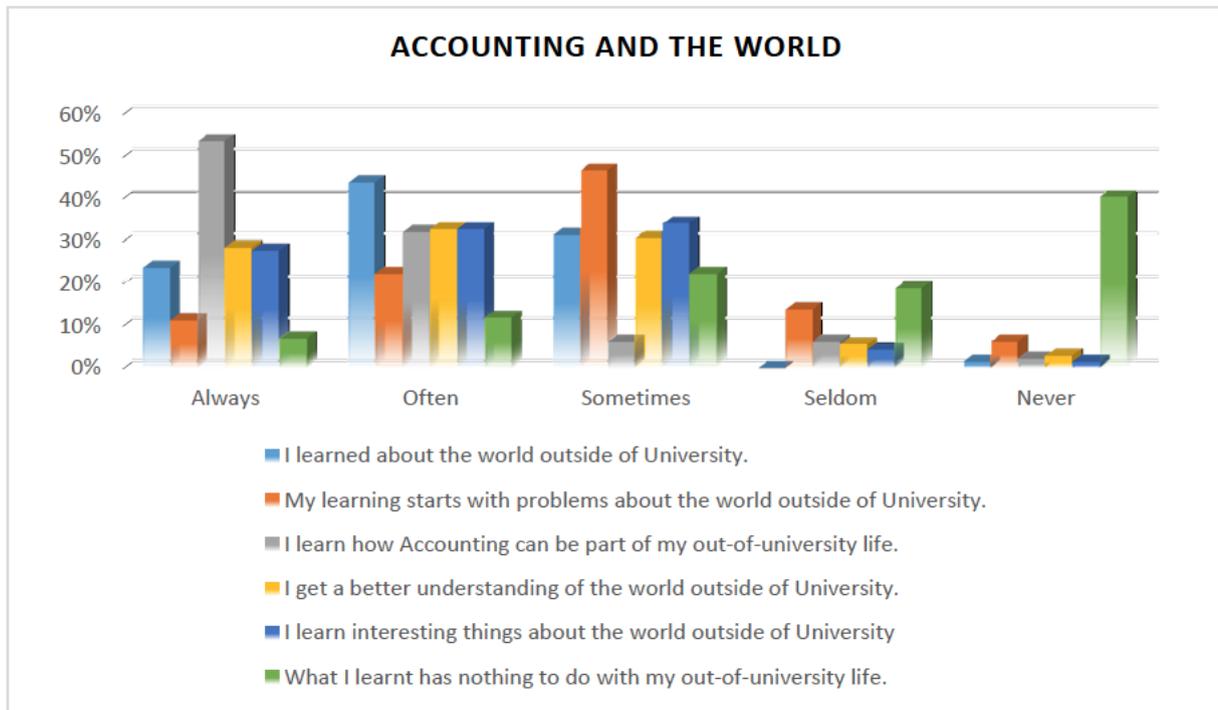
##### 4.5.5.1. QUESTION 19: LEARNING ABOUT THE WORLD THROUGH ACCOUNTING.

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**TABLE 4 . 26 - ACCOUNTING AND THE WORLD**

IN THIS FET ACCOUNTING CLASS...	ALWAYS	OFTEN	SOME TIMES	SELDOM	NEVER
I learned about the world outside of University.	24%	44%	31%	0%	1%
My learning started with problems about the world outside of University.	11%	22%	47%	14%	6%
I learned how Accounting can be part of my out-of-university life.	53%	32%	6%	6%	2%
I got a better understanding of the world outside of University.	28%	33%	31%	6%	3%
I learned interesting things about the world outside of University	28%	33%	34%	4%	1%
What I learned has nothing to do with my out-of-university life.	7%	12%	22%	19%	40%

From the responses above, the researcher presumed that students benefited from current FET Accounting classes to assist them in gaining knowledge of the world outside the Accounting classroom. The green skyscraper on the far right in figure 4.16 is significant to the researcher indicating that students felt they could use the Accounting work in their personal life as well.



**FIGURE 4 . 18 - ACCOUNTING AND THE WORLD**  
**Figure 1ACCOUNTING AND THE WORLD**

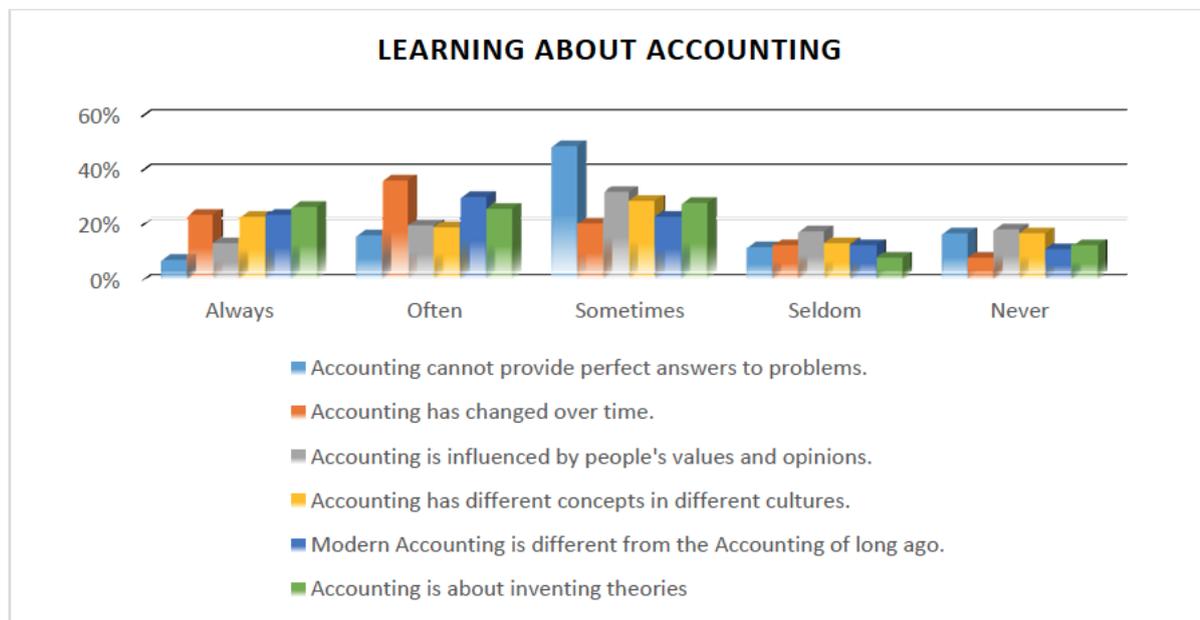
As evident in Table 4.26 and Figure 4.18, more than 50% of students felt that they learned how Accounting can be part of their out-of-university life, whilst 40% of students indicated that what they learned had nothing to do with their out-of-university life. As manifested in the literature, Contextualised Teaching and Learning (CTL) described by Satriani, Emilia & Gunawan (2012) is the process of relating classroom subjects with the real world. There is a dire need for lecturers to link content taught to students’ real-world applications. By means of this approach, students would be more motivated towards the content taught which would result in higher student academic performances. The researcher suggests that lecturers incorporate CTL in their day-to-day lecturing endeavours to curb low performance. Students need to feel that content taught is meaningful to the application thereof in their future careers. Berns and Erickson (2001) support this argument by postulating that CTL

provides for constructivism, whereby students actively construct meaningful attributes to their learning. Thus, a more constructivist CTL approach to teaching and learning is required. CTL provides a means for developing career-related and academic competencies at a high level.

**4.5.5.2. QUESTION 20: LEARNING ABOUT ACCOUNTING.**

**TABLE 4 . 27 - LEARNING ABOUT ACCOUNTING AS A SUBJECT**

IN THIS FET ACCOUNTING CLASS...	ALWAYS	OFTEN	SOME TIMES	SELDOM	NEVER
Accounting cannot provide perfect answers to problems.	7%	16%	49%	12%	17%
Accounting has changed over time.	24%	36%	20%	13%	8%
Accounting is influenced by people's values and opinions.	13%	19%	32%	17%	18%
Accounting has different concepts in different cultures.	23%	19%	28%	13%	17%
Modern Accounting is different from the Accounting of long ago.	24%	30%	23%	13%	11%
Accounting is about inventing theories	26%	26%	28%	8%	13%



**FIGURE 4 . 19 - LEARNING ABOUT ACCOUNTING AS A SUBJECT**

As depicted in table 4.27 and Figure 4.19 above, students felt that Accounting cannot provide perfect answers to problems (49%). This finding concurs with the principle of CTL. From a lecturers' point of view, lack of a CTL approach contributes to this phenomenon. The researcher cannot emphasize enough that lecturers should adapt their instructional approach to a more constructivist approach to teaching.

**4.5.5.3. QUESTION 21: ACCOUNTING TAUGHT ME TO SPEAK OUT.**

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The data from question 21 were corrupted from the site used to do the questionnaire. The researcher argued that it would be best not to include this data as it seems not to be accurate enough to make a suitable deduction. It however seemed that the majority of students felt comfortable to speak out, but it could not be traced that Accounting as a subject contributed to the particular outcome.

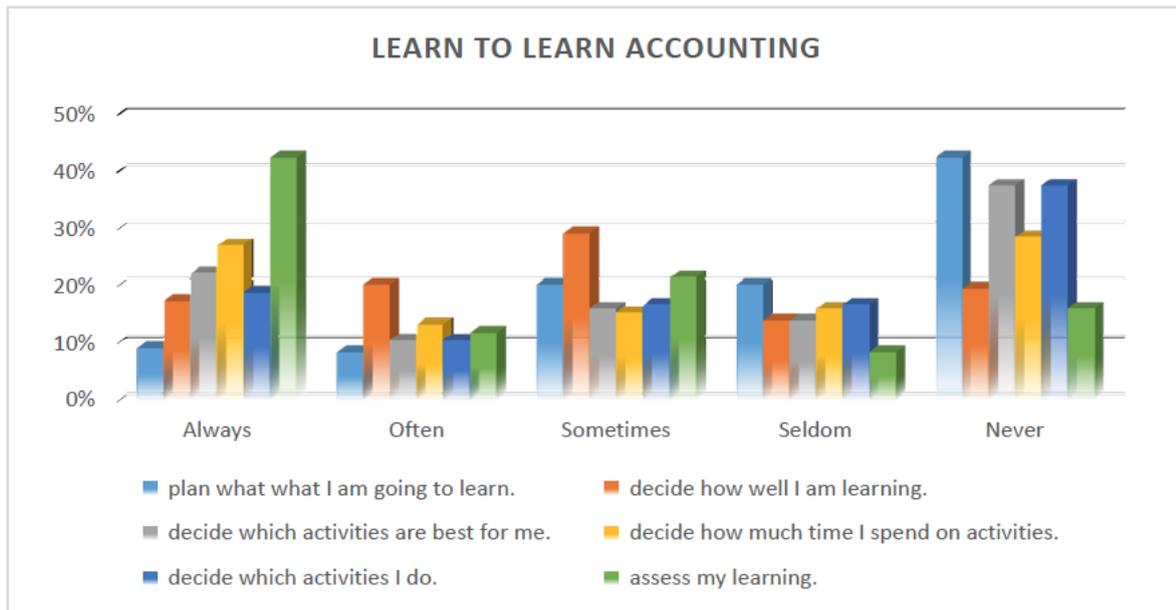
**4.5.5.4. QUESTION 22: LEARN TO LEARN**

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**TABLE 4 . 28 - LEARN TO LEARN ACCOUNTING**

IN THIS FET ACCOUNTING CLASS I ...	ALWAYS	OFTEN	SOME TIMES	SELDOM	NEVER
plan what I am going to learn.	9%	8%	20%	20%	42%
decide how well I am learning.	17%	20%	29%	14%	19%
decide which activities are best for me.	22%	10%	16%	14%	38%
decide how much time I spend on activities.	27%	13%	15%	16%	28%
decide which activities I do.	19%	10%	17%	17%	38%
assess my learning.	42%	12%	22%	8%	16%

Table 4.28 above provides evidence that students could not determine the relevance of the content that they learn in the FET Accounting class to their instructional approach. The researcher found this cumbersome, as lecturers need to focus on making the content in the Accounting class relevant and applicable to students' perception of Accounting as a subject. However, students believed they do assess their own learning in the FET Accounting class.



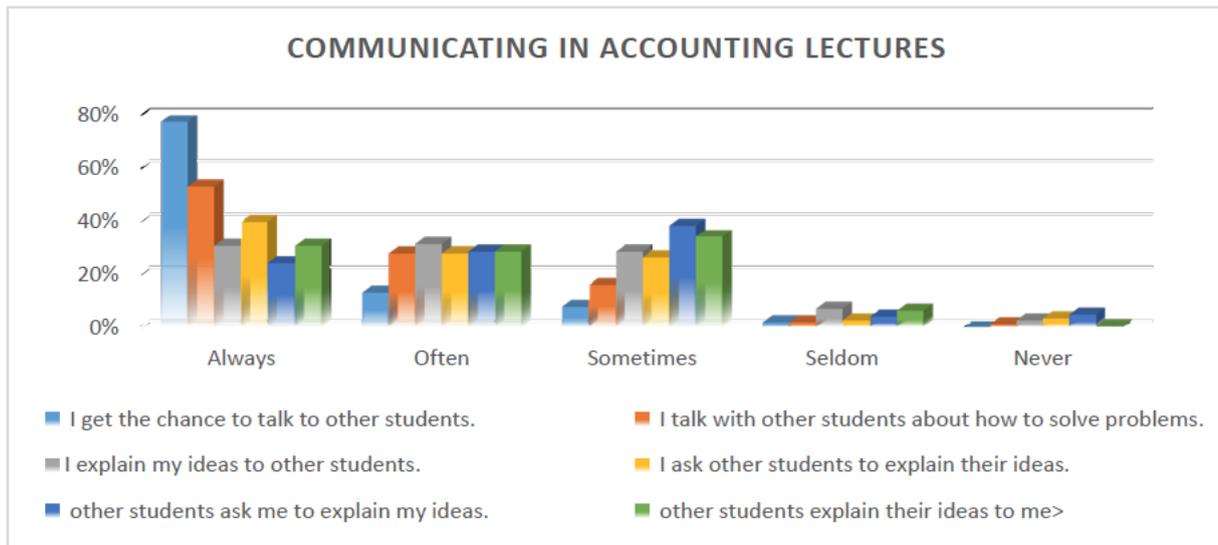
**FIGURE 4 . 20 - LEARN TO LEARN ACCOUNTING**

**4-5-5-5. QUESTION 23: LEARNING TO COMMUNICATE**

**TABLE 4 . 29 - COMMUNICATION DURING LECTURES**

IN THIS FET ACCOUNTING CLASS I.	ALWAYS	OFTEN	SOME TIMES	SELDOM	NEVER
I get the chance to talk to other students.	77%	13%	8%	2%	0%
I talk with other students about how to solve problems.	53%	28%	16%	2%	1%
I explain my ideas to other students.	31%	31%	28%	7%	3%
I ask other students to explain their ideas.	40%	28%	26%	3%	3%
Other students ask me to explain my ideas.	24%	28%	38%	4%	5%
Other students explain their ideas to me.	31%	28%	34%	6%	1%

Table 4.29 highlights that students' responses in general were positive towards communication in accounting lectures. This contributes positively to a constructivist approach employed during accounting lectures. The researcher valued the outcome towards positive communication as it revealed that students engage in a meaningful manner during Accounting lectures.



**FIGURE 4 . 21 - COMMUNICATION DURING LECTURES**

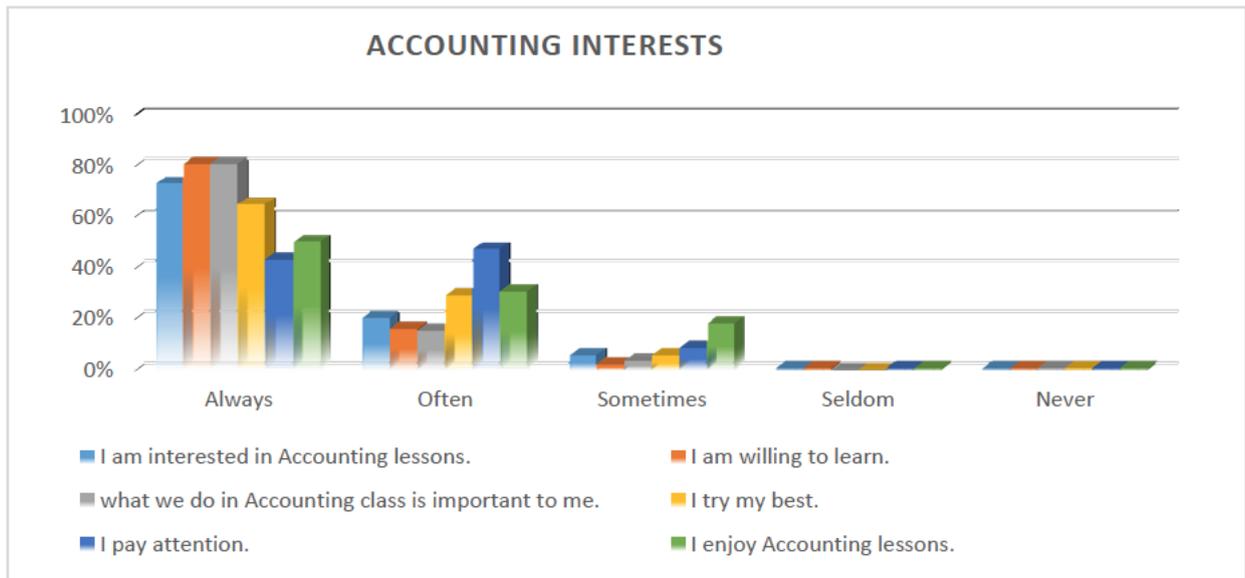
**4.5.5.6. QUESTION 24: INTEREST IN ACCOUNTING**

**TABLE 4 . 30 - INDIVIDUAL PERSPECTIVE**

IN THIS FET ACCOUNTING CLASS I	ALWAYS	OFTEN	SOME TIMES	SELDOM	NEVER
I am interested in Accounting lessons.	73%	20%	6%	1%	1%
I am willing to learn.	81%	16%	2%	1%	1%
What we do in Accounting class is important to me.	81%	15%	3%	0%	1%
I try my best.	65%	29%	6%	0%	1%
I pay attention.	43%	47%	8%	1%	1%
I enjoy Accounting lessons.	50%	31%	18%	1%	1%

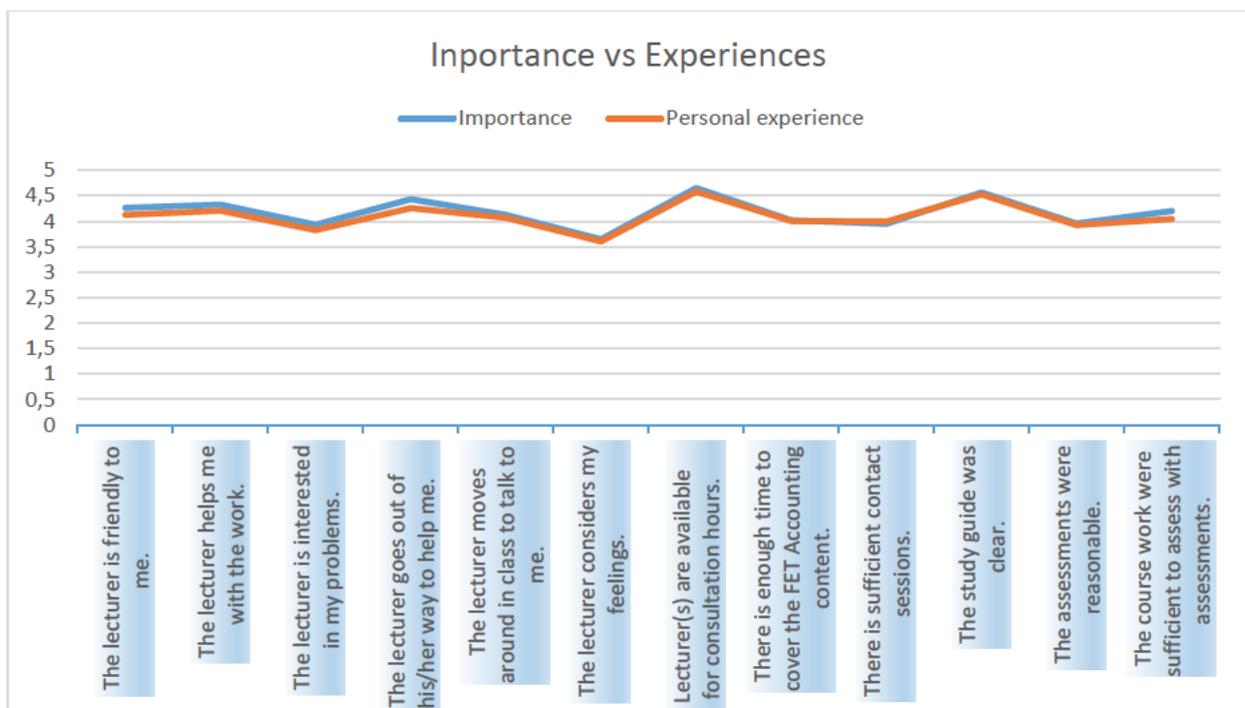
Students’ interest in Accounting as subject seemed very positive according to responses indicated in table 4.30. However, it is a concern that only 43% of students always pay attention time in class and only 50% enjoy accounting lessons always only

Figure 4.22 overwhelmingly indicate FET Accounting Student interest in Accounting, which suggest a willingness to capacitated themselves.



**FIGURE 4 . 22 - INDIVIDUAL PERSPECTIVE**

**4.5.5.7. QUESTION 25: IMPORTANCE AND EXPERIENCES OF ACCOUNTING COURSES**



**GRAPH 4 . 3 - IMPORTANCE VERSUS EXPERIENCES**

Students' ratings towards Importance and Personal Experiences of the Accounting course were quite similar, as evident from table 4.31 and graph 4.3. This is a positive outcome, as students' experiences are directly related to the importance accorded to various aspects of the Accounting course. The overall rating from students relevant to the various aspects associated with the Accounting course was also satisfactory.

**TABLE 4 . 31 - INDIVIDUAL PERSPECTIVE**

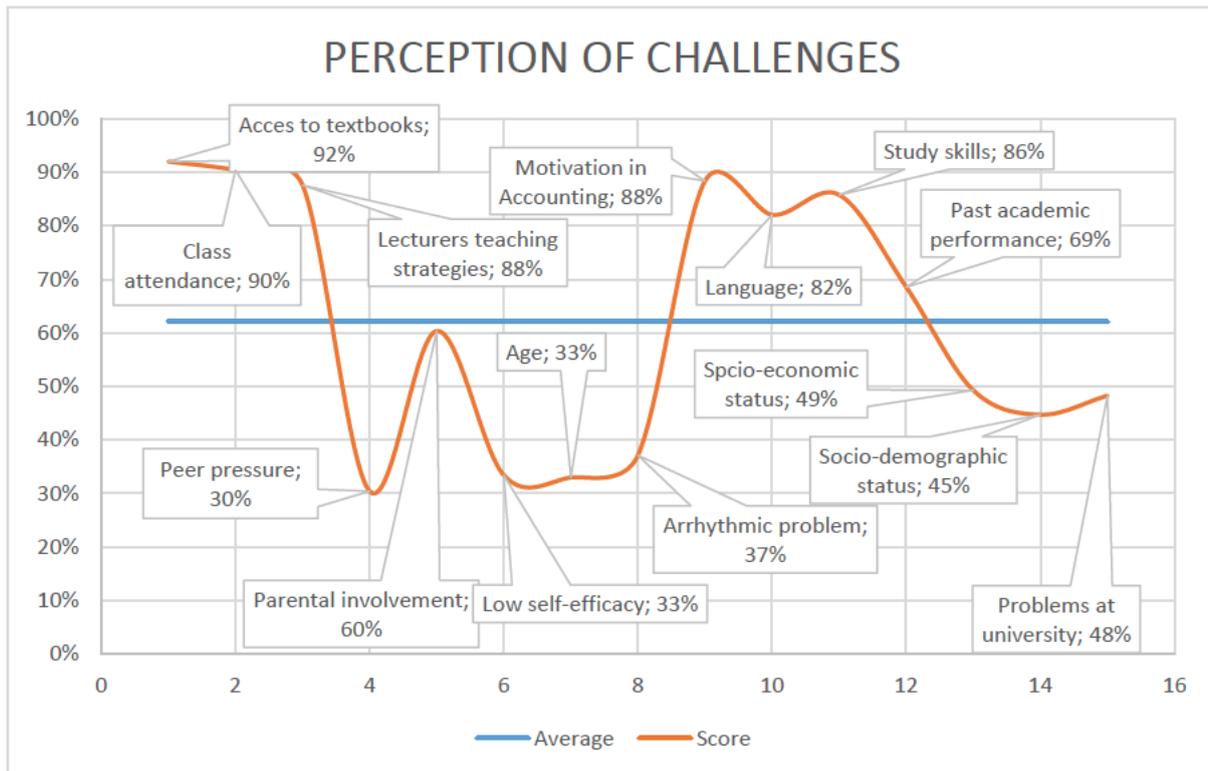
IN THIS FET ACCOUNTING CLASS I		NOT	LITTLE	UN-DECIDED	MODE-RATE	VERY
The lecturer is friendly to me.	Importance	2%	6%	5%	37%	50%
	Experience	3%	4%	8%	46%	39%
The lecturer helps me with the work.	Importance	1%	4%	10%	28%	56%
	Experience	0%	5%	14%	37%	44%
The lecturer is interested in my problems.	Importance	8%	6%	15%	31%	42%
	Experience	7%	6%	23%	27%	38%
The lecturer goes out of his/her way to help me.	Importance	0%	4%	11%	22%	63%
	Experience	2%	5%	8%	35%	50%
The lecturer moves around in class to talk to me.	Importance	4%	6%	8%	38%	44%
	Experience	6%	3%	15%	31%	45%
The lecturer considers my feelings.	Importance	6%	12%	21%	36%	26%
	Experience	7%	8%	26%	34%	24%
Lecturer(s) are available for consultation hours.	Importance	0%	1%	6%	19%	74%
	Experience	0%	3%	6%	21%	70%
There is enough time to cover the FET Accounting content.	Importance	3%	13%	11%	25%	48%
	Experience	3%	10%	12%	31%	44%
There are sufficient contact sessions.	Importance	5%	10%	13%	31%	42%
	Experience	2%	9%	16%	33%	40%
The study guide was clear.	Importance	2%	2%	6%	17%	73%
	Experience	3%	2%	6%	17%	72%
The assessments were reasonable.	Importance	6%	9%	13%	28%	44%
	Experience	8%	6%	13%	33%	40%
The course work was sufficient to assess with assessments.	Importance	3%	2%	15%	33%	47%
	Experience	3%	6%	16%	34%	41%

4.5.5.8. QUESTION 26: PERCEPTION ABOUT FACTORS INFLUENCING THE PERFORMANCE OF FET ACCOUNTING STUDENTS.

**TABLE 4 . 32 - FACTORS INFLUENCING THE PERFORMANCE OF FET ACCOUNTING ACCORDING TO THE STUDENTS PERCEPTION.**

INFLUENTIAL FACTORS	SCORE
Access to textbooks	92%
Class attendance	90%
Lecturers' teaching strategies	88%
Peer pressure	30%
Parental involvement	60%
Low self-efficacy	33%
Age	33%
Arithmetic Problem	37%
Motivation in Accounting	88%
Language	82%
Study skills	86%
Past academic performance	69%
Socio-economic status	49%
Socio-demographic status	45%
Problems at university	48%
Average	62.093%

Graph 4.4 below indicates the various factors influencing the performance of FET Accounting Students according to the students' perceptions. The questionnaire allowed FET Accounting students to supply any number between 1 and 100 as an indication of the level of influence they regard the factor to exert. What stood out was that the students did not regard peer pressure, low self-efficacy, and age and Arithmetic problems as major influences. The researcher however, is not sure whether the students understood the meaning of Arithmetic problems, as Arithmetic forms an integral part of FET Accounting. Access to textbooks, class attendance, motivation, language, study skills and past academic performance are likely to influence performance. The researcher expected the feedback given.



**GRAPH 4 . 4 - PERCEPTION OF CHALLENGES**

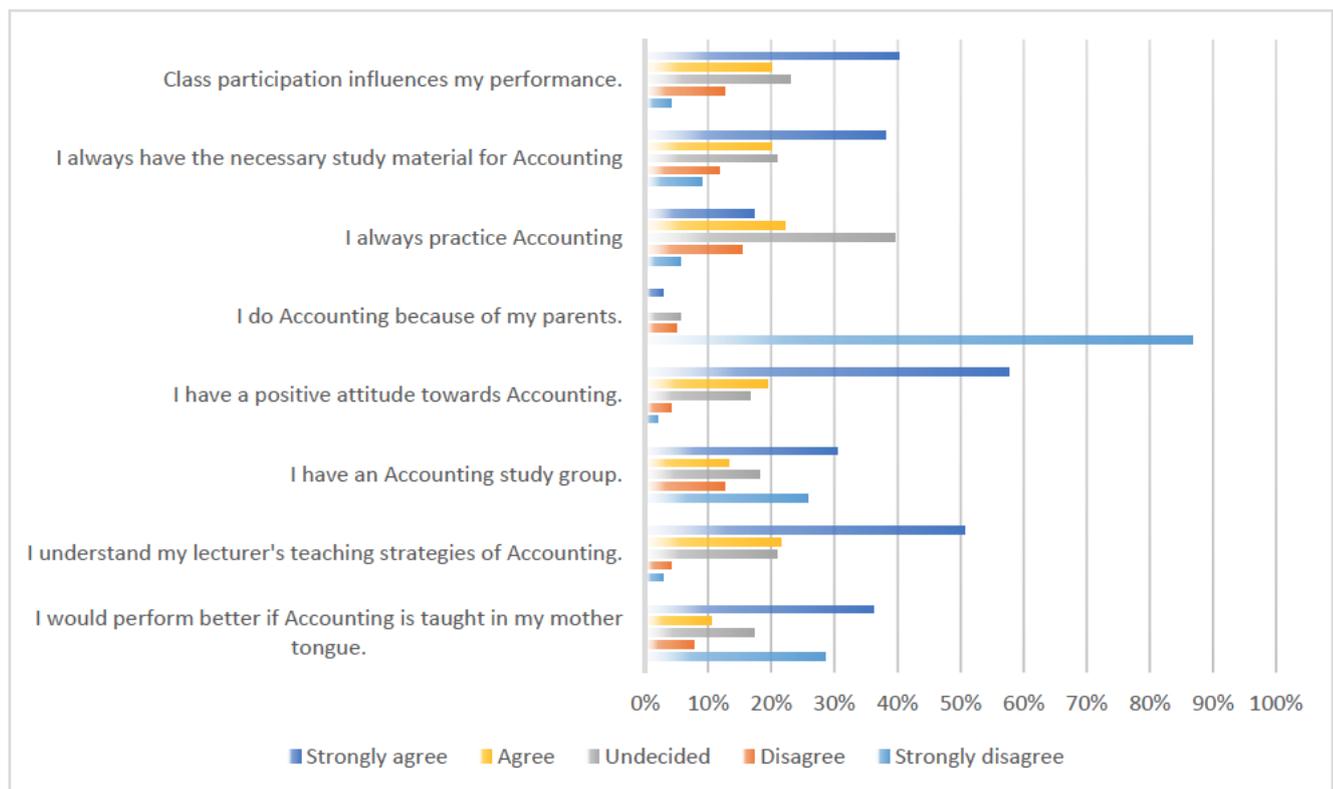
Surprising however, is parental involvement, especially since so many indicated that their parents had very limited influence on their chosen field of study. Another interesting average is how divided the students' responses to the influence Socio-economic and demographic status in combination with problems at the university were. This could be a good indication that the students believe their past and background should not define their future possibilities.

**4.5.5.9. QUESTION 27: ATTITUDE AND THE LEVEL OF EFFORT FET ACCOUNTING STUDENTS ADD TO THEIR ACCOUNTING COURSE.**

Students' attitude and the level of effort FET Accounting Students add to their accounting course, is reported in table 4.33 and graphically displayed in figure 4.23.

**TABLE 4 . 33 - ATTITUDE AND EFFORT TOWARDS ACCOUNTING FET COURSE**

IN THIS FET ACCOUNTING CLASS I	STRONGLY DISAGREE	DISAGREE	UN-DECIDED	AGREE	STRONGLY AGREE
Class participation influences my performance.	4%	13%	23%	20%	40%
I always have the necessary study material for Accounting	9%	12%	21%	20%	38%
I always practise Accounting	6%	15%	40%	22%	17%
I do Accounting because of my parents.	87%	5%	6%	0%	3%
I have a positive attitude towards Accounting.	2%	4%	17%	19%	58%
I have an Accounting study group.	26%	13%	18%	13%	31%
I understand my lecturer's teaching strategies of Accounting.	3%	4%	21%	22%	51%
I would perform better if Accounting is taught in my mother tongue.	28%	8%	17%	10%	36%



**FIGURE 4 . 23 - ATTITUDE TOWARDS ACCOUNTING**

Interestingly, 46% of students felt that instruction in their mother tongue would enhance their performance in Accounting, whilst 17% were undecided and a further 36% did not agree with the statement. Overwhelmingly, and to the researcher's satisfaction, 73% of students felt that they understand the lecturer's teaching strategies of Accounting. A concern arises

from the fact that 61% of Accounting students are undecided and disagree regarding the fact that they always practise Accounting, and only 39% agreed. As evident from the Information Processing theory, establishment of knowledge in the long-term memory only results from engaging the working memory. The working memory according to Kandarakis & Poulos (2008) is effectively engaged when practising of relevant concepts occurs. However, students generally believed class participation influences their performance in Accounting and that they always have the necessary study material for Accounting.

#### 4.5.6. THEME 5: UNIVERSITY FET ACCOUNTING EDUCATION FEEDBACK

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The researcher felt it relevant adding the following comments to strengthen the FET Accounting Students perception of the comprehensive lecturing of FET Accounting Content and Methodology at the CUT:

- a) *"Content is different from what we teach at schools."*
- b) *"Only how to prepare lesson plans."*
- c) *"... the time frame is not enough to cover everything ..."*
- d) *"Not keeping up with the work, the workload is too much."*
- e) *"I don't understand the work, so it is going to be difficult to teach that topic."*
- f) *"The way it is taught does not help me in any way."*
- g) *"The study guide is inappropriate and disorganized because it did not indicate what we are going to write as tests or exams on, it simply guide students as to what are the learning outcomes."*
- h) *"Teaching accounting, we are not given an opportunity to present accounting. We are only told what we should do, so we cannot assess ourselves."*
- i) *"We do a lot of assessment unnecessarily."*
- j) *"Not understanding the content and as an old person like myself, some of the things done are not what I did in my school years in 1999 when I finished my standard 10."*
- k) *"The challenge is writing assessments based on different textbooks."*
- l) *"Challenge for me with FET Accounting Methodology is that there is not enough theory for the subject to read on my own and create my own understanding of the subject. It does not prepare us in terms of how to use certain methods during or to conclude the lesson."*
- m) *"We do not have any study material provided or recommended... so we do not have any material to use to practice for accounting methodology test."*
- n) *"There is a lot of participation needed in the class as I am not confident enough."*
- o) *"Lack of textbooks."*

## 4.6. PERSONAL INTERVIEWS – PILOT STUDY DISCUSSION

### 4.6.1. INTRODUCTION – PILOT STUDY

Interviews were held with three full time lecturers at CUT in the Economic and Management Sciences department. They are responsible for the teaching of Accounting as well as the Subject Methodologies. These interviews were held at the CUT, creating a learning as well as a relaxed atmosphere. The codes used for the lecturer Participants SRI (Staff Research Interview) numbered 1, 2 and 3- which was done for the sake of adhering to confidentiality and anonymity.

### 4.6.2. FET ACCOUNTING LECTURERS AND THEIR ENVIRONMENT – PILOT STUDY

**TABLE 4 . 34 - BIOGRAPHICAL DATA OF FET ACCOUNTING LECTURERS**

BIOGRAPHICAL DATA	LECTURER 1	LECTURER 2	LECTURER 3
	SRI1	SRI2	SRI3
Gender	Female	Male	Male
Race	Black	Black	Black
Age	36 - 45	36 - 45	46 - 55
Highest qualification	Masters	Masters	Masters
Teaching experience in years	5 - 10	10 - 15	15+ (in years)
Academic qualification	MA: Higher Education	MBA	MBA
Professional qualification	B.Ed.	B.Ed.	M.Ed.
Subjects responsible	Accounting Business Studies	Accounting Economics	Business Studies
Qualified to teach	Accounting Business Studies	Accounting Business Studies Economics	Business Studies

## **4.7. PERSONAL INTERVIEWS – DATA PRESENTATION, DISCUSSION AND ANALYSIS**

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### **4.7.1. INTRODUCTION**

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Personal interviews took place at CUT during which staff were invited to ask questions related to their FET Accounting teaching experience. Responses were thematically arranged after all responses were received.

### **4.7.2. THEME 1: CURRENT FET ACCOUNTING TRAINING PRESENTED AT CUT**

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QUESTION 1:

DO YOU THINK THAT THE PRESENT TRAINING YOU PROVIDE TO FET ACCOUNTING STUDENTS IN METHODOLOGY PREPARES THEM WITH THE COMPETENCIES (KNOWLEDGE, SKILLS, VALUES, ATTITUDES AND QUALITIES) NEEDED FOR THE TEACHING PROFESSION?

SRI<sub>1</sub> argued that the present training for prospective teachers does provide FET Accounting Students with the necessary knowledge, skills, values, attitudes and qualities, but when they are evaluated during School Based Learning (SBL) they do not display those skills taught in lectures. SRI<sub>1</sub> mentioned that their knowledge seems to be good, but they do not display those competencies during school visits. Marais & Meier (2004) assert that the term teaching practice represents the range of experiences to which student teachers are exposed when they work in classrooms and schools. Marais and Meier (2004) further argue that teaching practice is a challenging but important part of teacher training, especially in developing countries such as South Africa, where the effectiveness of the teaching practice can be diminished or eroded by a range of challenges, such as geographical distance, low and uneven levels of teacher expertise, a wide-ranging lack of resources as well as a lack of discipline among a wide cross-section of learners and educators. With regards to the last mentioned, the researcher believes these challenges, if not addressed, may affect student

teachers' performance during teaching practice and may in the long run affect their perception of the teaching profession.

SRI2 also stated that as far as general observation goes, CUT staff provide the FET Accounting Students with constructive and adequate training. The participants reflected on the "how" the content is delivered as well as the time limitations to cover the content in detail. SRI2 expressed his concern on this aspect as follows:

*Only mentioning the topic and explaining what is about, does not ensure the students know how to deliver the content when they visit the schools.*

The participant also mentioned that in the methodology courses for Accounting, Business Management and Economics, it appears that the basic information was repeated without delving into the depth of teaching, in other words, the details on 'how' to teach. Wagenaar (2005) supports this by stating that student teachers are not always ready to enter the classroom. There is difficulty in shifting from theoretical training and academic knowledge to the actual work of teaching - converting theoretical knowledge into practice is tricky. Some student teachers are inadequately prepared for this leap. Research conducted by Tang (2003) found the quality of student teachers' learning experiences in the field is a major concern. Converting theoretical knowledge into practice will always remain a challenge - learning to teach is a complex process according to Solomon, Worthy & Carter (as cited in Farrell, 2002). Kiggundu & Nayimuli (2009) affirm that it is essential that teacher trainers be mindful of the aspects that affect student teachers' experiences during teaching practice so that they may be able to assist student teachers to achieve the desired outcomes from teaching practice.

SRI3 in turn believes that although lecturers try hard enough in preparing FET Accounting Students with the required competencies, knowledge, skills, values, attitudes and qualities, the teaching of Accounting Methodology comes with its own challenges at CUT. According to SRI3, lecturers are the biggest problem since they don't know what is required to teach in these methodologies and it seems whatever is done in Economics, the same is done in Accounting and Business Management methodology, which might lead to the FET Accounting Students to be sceptical about their confidence and skills.

The researcher feels that there is still room for improvement regarding the effective training of FET Accounting students at a tertiary level. To be able to release competent Accounting teachers into the education system remains a challenge for lecturers, as highlighted by relevant literature and studies done in this regard. A sustainable framework for tertiary training that produces efficient Accounting teachers is essential because of the incompetence identified in this study.

#### **4.7.3. THEME 2: MINIMUM REQUIREMENTS AS SET OUT BY THE DEPARTMENT OF BASIC EDUCATION FOR SCHOOL BASED LEARNING FET ACCOUNTING TRAINING AT THE CUT**

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QUESTION 2:

DO YOU THINK THAT OUR FET ACCOUNTING TRAINING AT THE CUT ADHERES TO THE MINIMUM REQUIREMENTS AS SET OUT BY THE DEPARTMENT OF BASIC EDUCATION AND SUITABLE FOR SCHOOL-BASED LEARNING?

SRI<sub>1</sub> indicated that as lecturers they try their best to train the FET Accounting Students in line with stipulations included in CAPS, as it is the current prescribed document. Many students will excel, especially the students that attend classes more often, but some need more guidance.

SRI<sub>2</sub> agreed that the training which CUT offers follows the minimum requirements as set out by the Department of Basic Education and the policy documents. Since all initial teacher education is the responsibility of Higher Education, the qualification structure for teacher education is subject to the Minister's policy on qualifications in terms of the Higher Education Act, 1997. This policy is expressed in the Higher Education Qualifications Framework (HEQF), which provides the basis for integrating all higher education qualifications into the National Qualifications Framework (NQF) (DoBE, 2006).

According to this participant, the course has been in line since NCS and now according to the CAPS document but added that the expectations are uncertain in terms of the requirements

set out for School Based Learning (SBL). The participant added that it is important to ensure the FET Accounting Students should have dealt with all topics before attending schools. The lecturer participants are of the opinion that students are properly prepared.

SRI<sub>3</sub> agreed with SRI<sub>1</sub> and SRI<sub>2</sub> with regards to meeting the minimum requirements. The participant indicated that at university there are more topics included in the course compared to the CAPS document (School curriculum) and that those topics should not be removed from the university curriculum for several reasons. One being that the CUT qualification should be more advanced than school Accounting and an evolving CAPS document. SRI<sub>3</sub> added that since many of the Accounting lecturers have exposure to and experience of schools, the CUT methodology subjects are up to standard, but immediately added that it does not mean that no training is needed to improve their own lecturing.

The researcher is of the opinion that although lecturers felt that the FET Accounting training at the CUT adheres to the minimum requirements as set out by the Department of Basic Education and suitable for school-based learning, there should be constant liaison and partnership maintained between the Department of Education and CUT. As an innovative leader in the field of teacher capacitation and training, CUT must engage with the Department of Education on the level of subject and cluster meetings pertaining to content changes, challenges and methodological improvements relevant to FET Accounting.

#### **4.7.4. THEME 3: CHALLENGES EXPERIENCED IN FET ACCOUNTING**

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QUESTION 3:

WHAT ARE THE GENERAL ISSUES AND CHALLENGES THAT YOU HAVE EXPERIENCED IN ACCOUNTING? SPECIFY THE TOPICS STUDENTS FIND EASY AND/OR CHALLENGING.

SRI<sub>3</sub> argued that most topics in FET Accounting I are rather easy as the first year is only a continuation from High School Accounting. SRI<sub>2</sub> mentioned that Ratio Analysis calculations

are only the application of a formula. However, it seems that the students struggle with interpreting the results derived from these calculations. The researcher followed up why FET Accounting Students seem to understand the ratio calculation, but struggle with the interpretation thereof. SRI<sub>2</sub> explained the view expressed as follows: When students cram, the information results in it being easily replaced by figures into a formula, without a thorough understanding of what is being calculated. SRI<sub>3</sub> later added another view on this question:

*Bank Reconciliation is a rather easy topic, but those students who do not attend classes normally struggle to keep up the pace without the lecturer even bearing knowledge they are not up to speed.*

As evident from the literature, Dobkin, Gil & Marion (2010), argue that class attendance significantly improves student performance.

Challenging topics in FET Accounting, as mentioned in the FET Teacher Focus Groups are easier to identify since more questions are asked relating to them. SRI<sub>1</sub> indicated from experience that FET Accounting Students often complain about the *Statement of Cashflows and Financial Statements* in general. The lecturer participants further mentioned that the basics are seldom the problem, but the interpretation there-of challenges students, especially when it comes to the *Notes to the Financial Statement*. SRI<sub>3</sub> mentioned *Asset Disposal* as a real challenge to the FET Accounting Students, with SRI<sub>2</sub> stating that PPE (*Property, Plant and Equipment*) provides the real challenge. In addition to PPE, SRI<sub>2</sub> added *Financial Statements* to the challenging topics because of balancing errors. SRI<sub>3</sub> mentioned that the students will even manipulate their figures just to balance their amounts.

Interestingly SRI<sub>3</sub> added that another challenge is the laziness of the students, especially when answering questions. "Somehow the students know which amount are assessed and only complete those without doing the complete question resulting that over the years students don't really learn how to do the Statements in full". SRI<sub>2</sub> said another issue is that students are just not motivated.

The researcher admits the fact that Accounting topics in general are challenging. As an analytical and numerical subject, students need to be actively and consciously engaged in the learning process taking place during class presentations and discussions. It is the

responsibility of the lecturer to ensure that students actively partake in lesson presentations and to engage in meaningful teaching and learning. As a tertiary institution, it is imperative to ensure that Accounting student teachers master the content and receive professional knowledge to substantiate and maintain the core systemic and institutional values upheld by CUT. Lastly, lecturers should instil in students the desire to learn, be motivated and passionate about Accounting and to prepare students in accordance with the expectations of the DoBE.

#### **4.7.5. THEME 4: STRATEGIES TO EMPLOY TO PROVIDE ADDITIONAL SUPPORT TO YOUR FET ACCOUNTING STUDENTS**

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QUESTION 4:

HOW CAN YOU PROVIDE ADDITIONAL SUPPORT TO YOUR FET ACCOUNTING STUDENTS? PLEASE ELABORATE ON THE STRATEGIES THAT YOU WILL EMPLOY.

SRI<sub>1</sub> explained that Accounting as a practical subject has many calculations and examples which can be collected from newspapers, the internet and various sources. This participant said:

*"Many strategies should be employed, students really need more time to work on Accounting programmes, for instance tutorials and case studies."*

Strategies in turn could be gathering sources from the internet or from other companies to redo the actual work, making Accounting practical and as such students may see the relevance of the content and as such, link it to what is being taught and also to what is taking place in the Accounting world. As previously mentioned, Contextualised Teaching and Learning (CTL) is the process of relating classroom subjects with the real world as previously (Satriani, Emilia & Gunawan, 2012). There is a dire need for lecturers to link content taught to students' real-world applications. By means of this approach, students would be more motivated towards the content taught which would result in higher student academic performances. Berns and Erickson (2001) supported this argument by postulating that CTL provides for constructivism, whereby students actively construct meaningful attributes to

their learning. Thus, a more constructivist, CTL approach to teaching and learning is required. CTL provides a means for developing career-related and academic competencies at a high level.

SRI<sub>2</sub> agreed with SRI<sub>1</sub> but added that the current methods used by lecturers in class need to change, especially as using various methods, like video clips is proving to be useful.

*"I remember when I was teaching at high school level, I introduced things, there's a particular training by Pastel, and is called CST (Certified School Training) which Pastel offering around mostly to private schools with the availability of computer and internet. When we finished a topic, the students would go and work on it on the computer. It was really fun, and I really saw some improvement"* (SRI<sub>2</sub>)

SRI<sub>2</sub> further mentioned that the same CST might not work at CUT with the limited time and other challenges but argued it might just motivate the FET Accounting Students to attend more classes and make lectures more interesting. As supported by literature, Schmulian and Coetzee (2011) noted that despite the evidence that there may be a positive relationship between attendance and academic performance, some students continue to be absent from lectures. The consensus stated by Sheridan (2012) among most faculty members is that regular class attendance helps students learn and retain the course content more effectively. Practical techniques that could assist in higher class attendance according to Sheridan (2012) include: 1) provide handouts and relevant additional materials in class, 2) collect contact information from students at the beginning of the semester, including their phone numbers and email addresses, 3) give unannounced quizzes, and 4) think of ways to keep morale of students high. The lecturer should attempt to learn students' names as quickly as possible; prepare lesson plans that grab students' interest; try to link course material with modern real-life examples that students can relate to; create a classroom that has a sense of community and mutual respect; continually adapt lesson plans to make the subject interesting and relevant; and encourage student feedback.

SRI<sub>3</sub> in turn said that although a change in method might be a good strategy, deviating from the lecturing method to a more interactive method might be even more valuable. The participant felt that especially for Accounting Students who might be categorised as silent

introverts, it might prove to be useful preparation for their profession as FET Accounting teachers. The researcher is aware of the fact that student absenteeism is an immense problem at tertiary level. Students supply various reasons, valid or not, for non-attendance of classes. However, a rigid, deliberate and ongoing attempt should be made by lecturers in attempt to curb this phenomenon. Further discussion on absenteeism follows in chapter 5.

#### **4.7.6. THEME 5: EFFICIENT COMPETENCIES OF ACCOUNTING STUDENTS DURING SCHOOL BASED LEARNING**

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QUESTION 5:

DO YOU THINK THAT YOUR FET ACCOUNTING STUDENTS HAVE EFFICIENT COMPETENCIES WHEN THEY GO FOR SCHOOL-BASED LEARNING?

SRI<sub>1</sub> was of the view that FET Accounting Students possess those competencies, but lecturers need to enhance their skills, values, attitudes and qualities. The participant argued that students have the necessary content knowledge but 'how' to impart the knowledge to the learners is an area requiring development. SRI<sub>1</sub> further added that that FET Accounting Students should improve their designing proper lesson plans and lecturers should provide more practical methodology classes.

SRI<sub>2</sub> supported SRI<sub>1</sub> and said that FET Accounting Students have acquired sufficient knowledge, but probably lack presentation skills because of insufficient lecturing. A bold statement by SRI<sub>2</sub> suggested that CUT's Education Department is not doing enough to ensure the student get practice during their scheduled Micro Lessons. The participant felt staff members do not do enough to ascertain that FET Accounting students receive sufficient practice in the Accounting field, especially as there is limited communication between the Department and the students who are required to gain experience in all their majors.

SRI<sub>3</sub> disagreed with SRI<sub>1</sub> and SR<sub>2</sub> in terms of sufficient content knowledge, saying that the first semester has sufficient time to teach, but in the second semester work seemed to be rushed. According to SRI<sub>3</sub>, the problem arises when lecturers tend to teach the easier topics

first to get the students up to speed and then later in the year, deal with the more challenging chapters. In this case, time tends to run out, resulting in poor comprehension of those topics.

The researcher believes there is some validity in the participants' views and opinions regarding the enhancement of students' practical knowledge and skills. According to Iravani & Darban-Astaneh (2005), developing supervised experiential learning to conduct practical courses at tertiary level is mandatory and not an option. The students must be both theoretically and practically empowered to be successful in their future careers, including finding job opportunities, and being skilful and responsible in performing their duties with high quality, creativity and with entrepreneurial abilities.

Literature indicates that the environment created by higher education institutions influences the students' perception of quality. Students studying at universities where a high level of education quality is advocated generally have a higher level of perception (or expectation) of education quality. Thus, university authorities as prescribed by Akareem & Hossain (2016) should ensure a supportive learning environment for the students. A study conducted by Nooghabia, Iravani and Famic (2011) revealed that the main challenges and problems of conducting practical courses at tertiary levels include (1) Insufficient educational spaces, (2) Less experienced Instructors, (3) Not paying attention to parallel and additional experiences and (4) insufficient class management by the lecturers. They suggest the re-engineering of the programmes of practical courses regarding contents, methods and physical settings.

#### **4.7.7. THEME 6: POSSIBLE GAPS EXISTING BETWEEN SCHOOL AND UNIVERISTY ACCOUNTING**

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QUESTION 6:

WHY DO YOU THINK THERE'S A GAP, IF ANY, BETWEEN WHAT IS TAUGHT AT SCHOOL AND WHAT IS TAUGHT AT UNIVERSITY?

SRI<sub>3</sub> felt that a University degree should be advanced and as elevated as possible without removing topics suspected FET Accounting Students will not use at schools. The participant added that CUT students need to be more advanced with regards to content exposure.

SRI<sub>2</sub> corroborated with SRI<sub>3</sub> and added another aspect of the current school curriculum which consists of an SP phase (EMS) and FET phase (Accounting) which is different from the old school curriculum which had five years of Accounting as a standalone subject. SRI<sub>2</sub> mentioned that if the University teaches only two methods like done at school for instance, the FET Accounting Students will not have broadened their thinking and will probably lack confidence as facilitators.

Small & Leleu (2016) indicate that the “education-workplace” expectation gap may be attributed to firstly, the understanding of the workplace requirements by tertiary education leaders. Secondly, the disagreement on the responsibilities of education institutions and industry for the training and development of the learners; and thirdly, the extended process of changing academic programmes which may not accommodate the rapidly changing requirements of the workplace. They suggest that for education and training to be a continuum, it is necessary for educational institutions to form a partnership of collective sharing of responsibilities with the DoBE in a co-operative manner, pursuing an integrated mandate through the implementation of strategies like focusing on making academic qualifications relevant to the market and the graduates employable, re-curriculating the academic programmes by aligning them with the workplace skill requirements; incorporate the development of competencies (technical knowledge, practical skills and persuasive skills) into the curricula; align the teaching and learning strategies with the outcomes of the revised curricula by focusing on competency-based education systems; develop the critical skills such as reading, critical thinking and writing into the teaching and learning process; and review the assessment strategies to evaluate the competencies of the learners.

SRI<sub>1</sub> argued that there should be gap, as Grade 12 has a much lower NQF level than a bachelor’s degree in Education at fourth year level. This means that FET Accounting should certainly be different than Grade 12 and lower. SRI added that if FET Accounting did not have

that gap, it would mean a student enrolling for a B. Comm degree and doing PGCE afterwards will be overqualified and underpaid, thus it is a better option to elevate the level of FET Accounting.

The researcher feels that tertiary education in Accounting must provide for a gap in content to be mastered in relation to secondary FET Accounting. However, the methodology training of FET Accounting at a tertiary level must provide for the specific content training and methodological considerations of the subject.

#### **4.7.8. THEME 7: PERSONAL BACKGROUND AND EDUCATION**

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QUESTION 7:

DO YOU THINK THE TRAINING YOU AS AN ACCOUNTING SPECIALIST AND LECTURER RECEIVED, HAS PREPARED YOU ADEQUATELY FOR YOUR PROFESSION?

SRI<sub>1</sub> felt that both academic and professional training sufficiently prepared the lecturers to lecture content, as well as Methodology in FET Accounting. SRI<sub>2</sub> added that the standards when they studied were much more advanced than what they are now lecturing to current FET Accounting Students, but with the same future prospects in mind. In terms of experience and qualifications SRI<sub>3</sub> felt adequately qualified to lecture FET Accounting.

#### **4.7.9. THEME 8: AREAS FOR IMPROVEMENT**

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QUESTION 8:

DO YOU AS THE ACCOUNTING LECTURER THINK THERE ARE CERTAIN AREAS FOR IMPROVEMENT YOU CAN EXPLORE YOURSELF?

Succinct 'yes' responses were received from all three participants without any further discussion by them.

#### **4.7.10. THEME 9: IMPROVE THE QUALITY OF ACCOUNTING TEACHING BY THE DBE, DHET AND CUT**

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QUESTION 9:

WHAT CAN THE DBE, DHET AND CUT TEACHER EDUCATION SECTION DO TO IMPROVE THE QUALITY OF ACCOUNTING TEACHING?

SRI<sub>1</sub> expressed it in very simple terms:

*"... go back to the basics".*

Another suggestion is that FET Accounting is presented by die Management Department (Mother Faculty) which could run parallel with the Teacher Education section. SRI<sub>3</sub> totally supported SRI<sub>1</sub>'s statement and suggestions.

Although the researcher understood the intention of the Lecturer participants, he asked SRI<sub>1</sub> how the CAPS requirements could be embedded in the training. The participant argued that it should be the responsibility and mandate of the lecturers in charge of the Methodology course to lecture those areas.

According to Omarov, Toktarbayev, Rybin, Saliyeva, Zhumabekova, Hamzina, Baitlessova & Sakenov (2016) the organization of the process of forming professional competence of students necessitates the development of a methodological model of forming of students' professional competences that can reflect the necessary personal and professional qualities of a student.

The researcher wanted to establish how SBL will be efficient, if for instance the Mother Faculty decides to do Bank Reconciliation in Year 3 where-as during Teaching Practice, it aligns with Year 2? SRI<sub>1</sub> provided another solution, indicating that the FET Accounting Students should have their own classes with the same content as pure Accounting students, but with a different sequence and programme order. SRI<sub>2</sub> added that it had been done with the subject of Economics previously, which was challenging but do-able.

SRI<sub>3</sub> in turn, suggested that such an agreement with the Management Sciences Faculty at CUT might work, but only if Teacher Education works hand in hand with them, stating:

*"Not saying I am lecturing 'Accounting Education', but Accounting is Accounting".*

Reflecting on the above comments the researchers input seems to summarise the outcome. The researcher could not agree more that sticking to the *basics* and that *Accounting should stay Accounting*. The challenges encountered was the sequence of topics taught at the Mother Faculty might not be aligned with the school curriculum (CAPS) and the Mother Faculty might not consider FET Accounting Students do have to do SBL and not attend contact sessions for six weeks per year.

The last comment made by SRI<sub>1</sub> was that FET Accounting Students should have their own classes with the same content as the Mother Faculty. This suggestion seems to be the route to take where the Education and Management Departments take hands, increase communication and enhance the content knowledge of FET Accounting Students to better prepare themselves for the Accounting challenges. This might mean that more Accounting exposure is required in addition to exposure to teaching.

#### **4.7.11. THEME 10: OTHER COMMENTS**

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QUESTION 10:

ANY OTHER COMMENTS AND/OR SUGGESTIONS?

SRI<sub>3</sub> suggested that CUT Lecturers should work in closer collaboration with the Department of Education and Higher Education and Training to ensure that lecturers from Tertiary Institutions have more influence on the changes to the CAPS document and curriculum. Lecturers could even offer training to struggling FET Accounting teachers.

## 4.8. CONCLUSION

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Concluding this chapter almost seems as daunting as connect the neurons during an eye operation. The acquired data suggest vast opportunities and suggestions on how to improve FET Accounting content knowledge, exposure to real life scenarios and methodology approaches; and all that by one individual.

Responses from all stakeholders in study suggests that improvement to FET Accounting Education is certainly needed. FET Accounting Teachers argue the DoBE could assist more, FET Accounting Students feels the FET Accounting Lecturers could do more, and FET Accounting Lecturers maintain FET Accounting Teachers did not do their best during the FET Accounting Students High School years. It seems like a continues circle of blame shifting taking place, and an overall lack of responsibility from all parties involved. The researcher however does feels that the circle starting point is FET Accounting Students. Current FET Accounting Teachers have their career chosen and there isn't a real thread for them not being interested in further education or attending workshops. FET Accounting Students however need to perform before they could obtain their Teaching Degree. If the current instruction at University could be improved and tweaked here and there, CUT could send capacitated FET Accounting Students into the work force. These improvements would only be possible if all stakeholders take hands, or even raise hands to take responsibility for our youth's future. A more structured content lay out, more exposure to real life Accounting and more educational methods on how to effectively transfer Accounting ideas to learners.

The challenge does not lie in completing this study, but in the follow up on how to capacitate every FET Accounting Student and Teacher.

## CHAPTER 5

### DISCUSSION OF FINDINGS, RECOMMENDATIONS AND CONCLUSION

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#### 5.1. INTRODUCTION

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The cross referencing of themes and data results obtained is addressed in this chapter. The data originates from focus groups, questionnaires and interviews. The findings in Chapter 5 emanate from the review of literature (cf. Chapter 2) and the results deduced via the focus groups interviews with school-based FET Accounting Teachers (cf. Chapter 4); questionnaires administered to Teacher Education FET Accounting Students (cf. Chapter 4) and interviews with FET Accounting Lecturers (cf. Chapter 4).

Fundamental findings are therefore derived from the qualitative (focus groups and interviews) and quantitative (questionnaire) methods which provided invaluable insights on the problem statement, the three research questions and the stated aims for this study (cf. 1.7.1, 1.7.2).

In order to get a sense of the pertinent findings to be discussed, the key research questions which informed this study are now reviewed:

1. Are the contents of FET Accounting Content and FET Accounting Methodology taught at the CUT relevant to the requirements set out for Accounting Teaching Practice to capacitate prospective and practising FET Accounting Teachers?
2. How applicable is School Based Learning (SBL) in terms of developing teachers' competencies in teaching Accounting?
3. How can the CUT ensure that a FET Accounting Teacher has the competencies and enhanced training capacity, as necessitated by the DoE, DHET and teacher training policy requirements?

## 5.2. RESEARCH FINDINGS

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The findings will be discussed below. Each research question will be individually addressed according to data gathered from research participants and conclusions drawn from the literature study.

### 5.2.1. RESEARCH QUESTION 1

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ARE THE CONTENTS OF FET ACCOUNTING CONTENT AND FET ACCOUNTING METHODOLOGY TAUGHT AT THE CUT RELEVANT TO THE REQUIREMENTS SET OUT FOR ACCOUNTING TEACHING PRACTICE TO CAPACITATE PROSPECTIVE AND PRACTISING FET ACCOUNTING TEACHERS?

Pertaining to the above research question, the following findings emanated from the study:

#### 5.2.1.1. FOCUS GROUPS CONDUCTED WITH FET ACCOUNTING TEACHERS

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- † All FET Accounting Teacher participants agreed that the subject content for school Accounting is sufficient (cf. 1.4.1, 2.3.2, 2.3.4, 2.4.1, 2.4.2, 2.4.3, 2.4.3, 2.5, 2.8.2, 4.4.2.1). However, they indicated that some topics seem to be superfluous, whilst other teachers indicated a need for the inclusion of 'Indigenous/Native Accounting' to the national curriculum (National Curriculum Statement) for FET Accounting.
- † Some FET Accounting Teachers participants argued that the CAPS (Curriculum Assessment Policy Statement) policy document for FET Accounting was well written, but nevertheless allows limited opportunities for critical thinking (cf. 2.5, 2.6, 2.7, 4.4.2.3). Participants therefore suggested that schools should be allowed the autonomy to prescribe their own choice of textbooks (cf. 4.4.2.3).
- † An aspect highlighted extensively by all Teacher participants was the time constraints to teach FET Accounting content. One reason for this, according to some FET Accounting Teachers, is that Accounting only becomes a stand-alone subject from

Grade 10, which is in contrast with beginning in Grade 8, which was the case before the implementation of the previous curriculum of Outcomes Based Education (cf. 4.4.2.2).

- † The time of three hours allocated for a 300-mark examination paper was deemed insufficient by most Teacher participants. Participants viewed the time problem should not be blamed on the NCS only but claimed that it could be an issue of time management by the teachers themselves- whether with regards to school meetings, extramural activities or poor planning (cf. 4.4.2.2).
- † It also appeared that FET Accounting Teachers are uncertain whether students or the parents completed prescribed assignments. The researcher understands that time does not always allow learners to complete their assessments in class and certain measures have to be implemented to ensure authentic work from learners (cf. 4.4.3.2, 4.4.4.4).
- † Certain Teacher participants argued for Mathematics to be added as a compulsory subject when choosing Accounting at school level. Calculations form the basis of Accounting and Mathematical literacy does not seem to cultivate critical thinking. Topics like *Budget*, *Statement of Cash flows*, *Inventory system* and *Year-end adjustments* require intensive computing skills (cf. 4.4.3.3).
- † Current projects for school learners do not allow opportunities for 'real' understanding. The researcher identified a year project to allow for the continuity of work and enhance understanding of the Accounting process (cf. 4.4.2.3).
- † According to the FET Accounting Teachers, all CUT Teacher Education students displayed moderate content knowledge, whilst their application of the content was very limited. The researcher's interpretation is that CUT students tend to understand their methodology, although they need to take greater responsibility for their teaching tasks, which seem to be caused by a clear lack of exposure, experience and creative application (cf. 4.4.8.2, 4.4.5.1, 4.4.8.2).
- † The teaching and explanation of certain topics such 'Bank Reconciliation' and 'Budgeting' and linking these to real life scenarios seem to be ineffectively done by Teacher Education students (cf. 4.4.3.3, 4.4.5.2, 4.4.6.1, 4.4.6.2, 4.4.9.1).
- † The researcher agrees that FET Teacher Education Accounting students are the link between learners and content, and although they are still learning, SBL provides the

opportunity for them to experience the teaching of Accounting contents, return to the University and address the uncertainties. CUT students need more exposure in taxation and auditing (cf. 4.4.7.1).

#### 5.2.1.2. QUESTIONNAIRES ADMINISTERED TO FET ACCOUNTING STUDENTS

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- † A total of 67.36% of the student teacher participants indicated that real life scenarios should be linked to Accounting content during teaching, whilst 46.53% indicated that their introduction to classes is sometimes aimed at problems outside of University (cf. 4.5.4, Table 4.26 and Figure 4.20).
- † Most student teachers (85.41%) concluded that FET Accounting adds value to their out-of-university life, although 40.25% indicated that Accounting has nothing to do with their out-of-university life. Accounting adds value outside university, but it seems this exposure is not used when they are on Teaching practice (cf. 4.5.4, Table 4.26 and Figure 4.20).
- † Changes in Accounting as a subject were acknowledged by 59.72% of the FET Accounting students while 41.67% of them indicated that different cultures use Accounting concepts differently (cf. 4.5.4, Table 4.27 and Figure 4.21).
- † It is clear that students are aware of the changes taking place, even though they have only a short period of exposure. Concepts remain part of the major changes as experienced by the researcher (cf. 4.5.4, Table 4.27 and Figure 4.21).
- † Most of the students (65.01%) expressed that they have confidence to speak out in the FET Accounting class, whilst 56.09% raised concern about activities which they experienced as confusing (cf. 4.5.4, Table 4.29 and Figure 4.23). In general, the researcher noted that students do not use his consulting hours to their advantage.
- † A total of 42.36% FET Accounting students argued that they have limited input in their assessment tasks, whilst 58.36% of the student participants argued that they have input in their own assessment (cf. 4.5.4, Tables 4.28 & 4.31 and Figure 4.22). The researcher realises that peer assessment is regarded as valuable, but the

effectiveness is somehow lost in big classes, especially if the FET Accounting Lecturer is unable to respond to queries raised by students or one another (cf. 4.7.4, 4.7.6).

- † Conversations between peers in FET Accounting lectures were confirmed by the overwhelming majority (77.08%) of the teacher education students, whilst 52.78% indicated that they partake in conversations and problem-solving situations in class (cf.4.5.4, Table 4.29 and Figure 4.23).
- † Most FET student teachers (72.92%) indicated that they are interested in Accounting, whilst 80.56% added that they are willing to learn and regard the lectured content as important cf.4.5.4, Table 4.30 and Figure 4.24).
- † Additionally, 93.75% of FET student teachers admitted that they pay attention in class; and 80.56% indicated that they enjoy Accounting more often than not (cf. 4.5.4, Table 4.30)
- † It is observed that 93.75% of student participants tend to pay attention in class. The lecturers' own experiences are that the majority of the FET Accounting student teachers appear willing to learn and seem to be interested in what FET Accounting has to offer (cf. 4.5.4, Table 4.30).
- † Most student teachers (72.22%) in the FET Accounting classes indicated that they do understand the lecturers' teaching strategies in Accounting. Furthermore, they (73,6%) added that it is more important that the Accounting lecturer is available for consultation hours than being friendly (50%) or interested in their problems (41.67%) (cf. 4.5.4, Table 4.32 and Figure 4.26).
- † Only 39.58% of teacher student participants were absolutely certain that contact sessions are sufficient. However, the researcher feels that reducing the number of contact sessions and an online alternative might not be in the interest of the FET Accounting Teacher Education students (cf. 4.5.4, Table 4.33).
- † The majority of the FET teacher participants (92.01%) revealed that textbooks are important to their learning (cf. 4.5.4, Table 4.32). In addition, 90.43% of students admitted that class attendance influences their performance in Accounting, in contrast to peer pressure (30.42%) and age (32.99%) (cf. 4.5.4, Table 4.32).
- † Initially the researcher thought that peer pressure had a particular influence on attending contact sessions, but only 30.42% of student participants supported this statement. In addition, class attendance is indicated by 60.4% of the participants as

having a positive influence on their learning and even increased their performance further (cf. 4.5.4, Table 4.32).

### 5.2.1.3. INTERVIEWS WITH FET ACCOUNTING LECTURERS

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It is important that the FET Accounting content and methodology align with CAPS in order for FET Accounting Students to be up to date with the specific content taught at school when they embark upon teaching practice.

- † From the research it became clear that Teacher Education students visit schools on a regular basis to assist with Teaching Practice. Therefore, it becomes critical to align FET Accounting content and methodology to the CAPS curriculum (cf. 4.7.2, 4.7.2).
- † The NOF level is different for Grade 12 and each consecutive year at University, hence the FET Accounting difficulty level tends to increase as to ensure that FET Accounting is on par with national and international standards (cf. 4.7.7).
- † The researcher noticed from the focus groups that a few FET Accounting Teachers felt the levels of FET Accounting Content were above the CAPS level but agrees with the FET Accounting Lecturers that the level of FET Accounting Content should increase in difficulty with an increase in the NOF level. The researcher agrees as changes occur from time to time in the Accounting curriculum (cf. 4.7.7).
- † The current training seems to be inadequate. FET Accounting Teacher Education students are evaluated during their teaching practice, but it seems as if the students do not implement the skills taught in class. Therefore, more is to be done in classes. Even the method how lecturers deliver the content/methodology has to change or adapted at least (cf. 4.7.2, 4.7.6, 4.7.7).
- † FET Accounting Lecturers argued that the same content they lecture is not taught in the school class rooms. Interestingly, the researcher noted that FET Accounting lecturers seemed not to hold FET student teachers responsible, but rather indicated that the module needs some attention (cf. 4.7.2, 4.7.6, 4.7.7).
- † CUT FET Accounting lecturers alluded to challenges they experience with the Accounting subject methodology. Furthermore, the course guidelines are vague, and

they lack methodology content and relevant textbooks. The researcher experienced this lack of resources prior to the study, and therefore could attest to this aspect. It can be deduced that Accounting lecturers' perceived knowledge of methodology might give the impression that there is a need for capacity building (cf. 4.7.2, 4.7.3, 4.7.6, 4.7.7).

- † According to FET lecturers, students in general resist interpretation questions and prefer questions as they appear in the textbooks, whilst those students attending classes seem to struggle less with interpretation of FET Accounting Content (cf. 4.4.4.1, 4.4.4.2, 4.4.4.3, 4.5.4, 4.7.4, 4.7.5). The researcher believes that there is an overemphasis of students to focus on previous examination papers only.
- † FET Accounting lecturers articulated that FET student teachers need to be exposed to more practical sessions as those provide opportunities for lecturers to make suggestions, instead of a once-off evaluation only (cf. 4.7.4, 4.7.6).
- † Micro lessons are not sufficiently rotated between major subjects and the level of Accounting students are exposed to may cause FET Accounting Students to be ineffective during School Based Learning (SBL). It is important for FET Accounting Students to do more Accounting than what they will be responsible for at schools (cf. 4.7.6).

### 5.2.2. RESEARCH QUESTION 2

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HOW APPLICABLE IS SCHOOL BASED LEARNING (SBL) IN TERMS OF DEVELOPING TEACHERS' COMPETENCIES IN TEACHING ACCOUNTING?

Pertaining to the above research question, the following findings emanated from the study:

#### 5.2.2.1. FOCUS GROUPS WITH FET ACCOUNTING TEACHERS

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- † According to FET Accounting school-based teachers, SBL is critical in preparing prospective teachers for the classroom situation. SBL exposes Teacher Education

students to the teaching environment which includes aspects such as administration at the school; opportunities to experience a real school day; preparing, teaching and engaging in extramural activities (cf. 4.4.5.1, 4.4.4.3, 4.4.5.4, 4.4.7.1, 4.4.7.2, 4.4.7.3, 4.4.7.4, 4.4.7.5).

- † FET school-based teachers observed that certain FET Accounting students tend to return to the same school for teaching practice which may lead to limited exposure to diverse aspects of teaching and learning such as the school environment, type of learners and learning styles (cf. 4.4.6).
- † The researcher noted during the focus group interviews that certain school-based FET Accounting Teachers view SBL as beneficial to themselves and in the process might be burdensome for FET Accounting Students with additional tasks irrelevant to their mandate (cf. 4.4.7.1).
- † To add value to SBL, FET Accounting teachers need more guidance on the required outcomes for practice teaching to assist FET Accounting students with more effective feedback during the Teaching Practice period (cf. 4.4.7.5).
- † FET Accounting Mentor teachers indicated their uncertainty pertaining to their responsibilities and roles. Improved communication between both FET Accounting students and School based teachers might assist in this regard (cf. 4.4.7.5).
- † A few FET Accounting Teachers articulated their limited computer skills and subject content for which they were not trained for (cf. 4.4.3.3, 4.4.8.2).
- † Career guidance on Accounting careers is viewed as a crucial component (cf. 4.4.6.3, 4.4.8.1).
- † FET Accounting students seem to have little to no exposure to the Accounting field, and possibly lack a clear and focused framework of what is required when an Accountant is for example, compiling a set of financial statements (cf. 4.4.8.2, 4.4.9.2).
- † Some FET Accounting Teachers believed that 6 months SBL seem to be more able for the FET Accounting students to engage effectively with contents and teaching issues. Others argued for a 6-week period which can be aligned to a type of Internship – almost in the form of an internship-year for medical graduates (cf. 4.4.7.1, 4.4.7.3, 4.4.7.4).

- † FET Accounting Teachers argued that students, in addition to their SBL, should be more involved with schools and their communities. The researcher agrees with this suggestion, since prospective students' future careers as teachers should not be limited to school boundaries (cf. 4.4.6.3, 4.4.7.5, 4.4.8.3).

#### **5.2.2.2. INTERVIEWS WITH FET ACCOUNTING LECTURERS**

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- † According to FET Accounting Lecturers, additional micro lessons for FET Accounting Students evaluated by their peers should be implemented. Additional lessons could later be evaluated by school-based FET Accounting Teachers and FET Accounting Lecturers should be implemented (cf. 4.7.6).
- † Lecturers appear not to be informed on daily happenings of teaching practice and that they are expected to evaluate students with majors other than Accounting (cf. 4.7.2).
- † According to lecturers, content knowledge impacts on FET Accounting Students competencies, and as such SBL is viewed by them as an opportunity to express the acquired knowledge (cf. 4.7.1, 4.7.5, 4.7.6).

#### **5.2.3. RESEARCH QUESTION 3**

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HOW CAN THE CUT ENSURE THAT A FET ACCOUNTING TEACHER HAS THE COMPETENCIES AND ENHANCED TRAINING CAPACITY, AS NECESSITATED BY THE DOE, DHET AND TEACHER TRAINING POLICY REQUIREMENTS?

Pertaining to the above research question, the following findings emanated from the study:

### 5.2.3.1. FOCUS GROUPS WITH FET ACCOUNTING TEACHERS

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- † FET Accounting Teachers and FET Accounting Students should know exactly what is expected of them, especially during teaching practice periods (SBL). More guidance should be rendered regarding what FET Accounting students should have mastered after each topic (cf. 4.4.3.3, 4.4.7.5, 4.4.8.2).
- † According to the researcher, CUT needs to produce a clear strategy of SBL expectations from schools as well as from FET Accounting teachers and students to maximise exposure and learning during SBL (cf. 4.4.3.3, 4.4.7.5, 4.4.8.2).
- † FET Accounting lecturers hold the view that the quality of teacher training can be improved with weekly presentations, controlled group studies, the rotation of tasks and activities to enhance their confidence in problem solving (cf. 4.4.7.5).
- † There is a need for Accounting lecturers to focus more in depth on topics such as taxation and auditing. The researcher noted this need from FET Accounting Teachers and plans to investigate the possibility for this engagement to provide the required exposure to Taxation and Auditing (cf.4.4.3.2).
- † Students should not necessarily be specialists in those areas but have sufficient knowledge to assist Grade 9 learners in choosing FET subjects, and Grade 10 – 12 learners in choosing career paths (cf. 4.4.6.3, 4.4.8.1).
- † FET teachers indicated the need to teach only contents encapsulated in the CAPS policy document at university level. The researcher is, however, convinced that it would not be beneficial to FET Accounting Teachers or the students if their capacity was limited to a certain expectation only (only teaching what the CAPS prescribes, as this might hamper creativity and conversations with the learners (cf. 4.4.7.5).
- † There is a definite need to expose FET Accounting teachers to additional in-service training, workshops and Saturday schools in new CAPS related topics (cf. 4.4.9.2, 4.4.9.3, 4.4.9.4).

### 5.2.3.2. QUESTIONNAIRES WITH FET ACCOUNTING STUDENTS

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- † FET Teacher Education students believed that their lectures should be of an interactive nature. Students argued that lecturers should exemplify what they are lecturing (cf. 4.5.4, Table 4.31).
- † The majority of the FET students indicated that SI (Supplementary Instruction) should be presented by experienced FET Accounting students and that they should work closely with Accounting lecturers (cf. 4.5.4, Table 4.31 & 4.33).
- † Most of the students articulated the need for more assessment activities as a means of exposing them to various types of questioning (cf. 4.5.4, Table 4.31).
- † In general, FET students agreed that improved class attendance and a more inclusive approach to lesson planning should prevail. (cf. 4.5.4, 4.5.5, Table 4.32).
- † FET students articulated the need for lesson presentations to be more relevant and practical (cf. 4.5.4, 4.5.5, Table 4.31).
- † The need for examination- related learning support and teaching material, such as previous question papers, etc. was highlighted by FET students (cf. 4.5.5).

### 5.2.3.3. INTERVIEWS WITH FET ACCOUNTING LECTURERS

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- † FET lecturers stated that the CAPS topics and contents should be used in a more effective manner in Accounting methodology classes, but also to keep on lecturing on more topics and content than what CAPS indicates (cf. 4.7.3, 4.7.5, 4.7.7, 4.7.10).
- † The use of more teaching aids in teaching large classes was proposed by FET Accounting lecturers, whilst interactive teaching methods should be considered. The CUT has sufficient technology implementation possibilities to ensure interactive lecturing. The researcher realises that large numbers do impact the effective use of these technologies, but it should not result in the avoidance of such (cf. 4.7.3, 4.7.5, 4.7.7, 4.7.10).
- † Although the current teacher training programme is in line with the minimum requirements, FET Accounting Lecturers could use SI's and tutors more effectively.

The researcher feels that lecturers need to go beyond the normal call of duty. Lecturers have the option to utilise SI's to enhance FET Accounting Students' learning (cf. 4.7.7, 4.7.10).

- † Observation is considered by FET lecturers as an important tool for classroom reflection and professional development (cf. 4.7.4, 4.7.5, 4.7.6).
- † FET Accounting Teacher Education students should adhere to the hierarchy of teaching and should show the necessary respect and professional behaviour towards their mentors (cf. 4.7.4, 4.7.5, 4.7.6).
- † Lecturers should be aware about developments in the Accounting subject area, as well as the announcements in changing prescriptions from the Department of Education. (cf. 4.7.7, 4.7.8, 4.7.10).
- † No differentiation should be made between Accounting and FET Accounting for Teacher Education students (cf. 4.7.10).
- † The lecturers are of the opinion that research in FET Accounting should increase in impact and inform decisions to be taken by the Department of Basic Education and the Department of Higher Education and Training with regard to Teacher training (cf. 4.7.10, 4.7.11).
- † The approach of using the 'Mother' Faculty (Management Sciences) for Accounting subject content and Accounting methodology taught by the Teacher Training section seems to be a debate emanating from how PGCE students and Teacher Education Students perceive (FET) Accounting content and how FET Accounting methodology should be taught. The researcher claims that both approaches have their benefits, and further research could be done on this deep routed argument (cf. 4.7.10, 4.7.11).

### 5.3. RECOMMENDATIONS

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Recommendations derive from insights acquired from the data analysis in Chapter 4 and the stated findings relating to the adequacy of FET Accounting content and delivery (Methodology) of the Accounting curricula in high schools and the Teacher Education section at Central University of Technology.

- † FET Accounting Lecturers should ensure that the FET Accounting Content adheres to the NQF level descriptors. To ensure quality, the current FET Accounting programme should be benchmarked to what is taught at other national universities.
- † FET Accounting Lecturers should be more involved in the lecturing of the methodology. Lecturers should provide more scenarios and case studies in teaching and further apply a variety of teaching methods during the delivery of the subject content. In this regard a suitable Accounting textbook can be prescribed whilst *YouTube*-videos can be used to make classes interactive and media friendly. The researcher regards critical thinking and interpretation as the cornerstones for effective teaching, therefore exposing FET Accounting Students to study groups and presentations could be beneficial to students to enhance their teaching capacity.
- † Lecturers should make extensive use of teaching aids and media tools to promote interactive teaching methods. The CUT has sufficient technology implementation possibilities to ensure interactive lecturing.
- † FET Accounting Students should be required to have contact with businesses (Work Integrated Learning) to be exposed to the mechanisms of Accounting in Practice.
- † Teaching camps and peer teaching opportunities to address students' perceived attitudes and emotional abilities which might improve their classroom management skills should be pursued.
- † Only subject specialists (FET Accounting lecturers) should assess FET Teacher Education students during Micro Lessons and Teaching Practice. This should be coupled with constructive feedback to students.
- † The FET Accounting Content should be reviewed on an annual basis to ensure its relevance and compliance to the CAPS document as well as the Financial Sector requirements.
- † Control measures should be implemented to focus on the quality of SBL (School Based Learning). Teachers Education should be acquainted with the outcomes and expectations of SBL. In this regard FET Accounting Lecturers should provide in-depth guidance to students before the commencement of their SBL. The purpose should be to enhance FET Accounting Students' capacity towards teaching and learning and not to replace the school-based FET Accounting Teacher for a brief period.

- † FET Accounting Lecturers should attempt to lecture in the same manner they expect FET Accounting Students to teach. FET Accounting Lecturers should not over-emphasize the Lecture method (*talk-and-chalk*) but should model various teaching methods and approaches (*walk-the-talk*).
- † More opportunities should be created for FET Accounting Students to practise their FET Accounting Content and Methodologies in a practical and contextual relevant manner. These opportunities should not be limited to formal assessment but be inclusive of peer- and self-assessment activities as well.
- † Continuous assessment should form the cornerstone of regular and various types of assessment activities. Online assessment activities such as the e-portfolio should be considered by the FET Accounting Lecturers.
- † FET Accounting Students need to be exposed to different teaching modalities for FET Accounting and if the CUT curriculum requires modification, it should be considered during the programme review during 2019/2020.
- † More exposure to Accounting content might encourage the establishment and/or expansion of an Accounting culture at university and high school level.
- † Micro lessons sessions should be employed on a continuous basis and assessed with the relevant feedback to students to maximise the SBL competencies of FET Accounting Students. Therefore, it is suggested that Micro Lessons for FET Accounting Students should be assessed by an Accounting specialist.
- † FET Accounting Students should be encouraged by lecturers to become more involved in school and community projects, such as assisting learners with FET Accounting subject content and learning at school level. It is critical for FET Accounting Students to master and adapt their teaching strategies whilst still at university. In this way they might gain maximum exposure and experience in teaching high school learners in diverse contexts.
- † The CUT has a Programme Review in 2019/2020 where Teacher Education Department will have the opportunity to implement some problem areas derived from this study. This Programme Review for 2019/2020, will aim to include Work Integrated Learning (WIL) to be added to the course outcomes.
- † The CPD implementation suggestion relates to in-service school-based FET Accounting Teachers who might require training in certain topics, especially

seasoned educators without formal training of the new topics embedded in the CAPS document. The researcher sees this suggestion as a valuable contribution to the benefit of Accounting at school level.

- † FET Accounting Students should be required to have focused contact sessions with businesses to understand the mechanisms of Accounting in Practice. This should be done to obtain more Accounting exposure to enhance FET Accounting Students' teaching capacity
- † The role of the FET Accounting Student should be clearly articulated during practice teaching. This role should stipulate the tasks and duties the student teacher should engage in as well as the expectations from FET Accounting Teachers during their mentoring role.
- † The difference between pure Accounting and FET Accounting for Teacher Education students should be clearly indicated and considered for the Teacher Education programme. The subject specifics and contents should be delivered in such a way that differentiation between the outcomes of each approach and career path is visible and practised.
- † FET Accounting Lecturers should do more research to identify a suitable FET Accounting Methodology textbook to support FET Accounting. A general textbook does not assist the FET Accounting Students to enhance their capacity to teach FET Accounting.
- † FET Accounting Lecturers should be more aware of subject specific developments in the Department of Education and attempt to adapt their lecturing styles to additions and changes in CAPS. In fact, lecturers' research should be the sources of change for the Department of Education.
- † A structured visit and engaged conversation with the Department of Basic Education should be held to discuss the matter of a compulsory combination of Mathematics and Accounting at school level. The reason for this suggestion is linked to critical thinking which is embedded in Mathematics, which seems not to be present in Mathematical Literacy as the current alternative. Accounting topics such as Financial Statements require absolute abstract thinking.

#### 5.4. LIMITATIONS OF THE STUDY

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In conducting this research, the researcher identified some limitations and weaknesses. The following are the inadequacies found and experienced during this study:

- † None of the focus groups had five FET Accounting Teachers available as initially planned by the researcher, with one focus group which had only two participants.
- † During the focus group interviews it was difficult for some participants to adhere to the scheduled time frame due to circumstances beyond their control.
- † Participants in one of the focus groups were too eager to respond to the questions, limiting the responses from other participants, resulting in loss of interest.
- † Since questionnaires were done in block groups as per year group, the researcher noted that feedback was limited to FET Accounting students' recent exposure of Accounting topics, and not on a holistic view as perceived to be.
- † As one venue was used for all questionnaire participants, most computers were used more than 5 times. Online 'Cookies' settings allowed participants to see responses previously entered by respondents which led to duplicate responses and a loss of individual feedback.
- † FET Accounting Lecturers' responses were limited to the module they teach. For example, if a lecturer was responsible for 3<sup>rd</sup> Year Accounting, the responses would reflect a fragmented view of the overall FET Accounting programme if their exposure was limited.

#### 5.5. SUGGESTED FURTHER RESEARCH

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With the curriculum review in 2019/2020 and the possible implementation of suggested changes to the BEDSFE course at the CUT, the researcher argues the completion of this study timeous with further research on FET Accounting; and special attention could be paid to the following:

- † The effective use of micro lessons at tertiary level may improve capacity and confidence levels of FET Accounting Students could result in FET Accounting Methodology improvements.
- † A CPD system would enhance FET Accounting Teachers' Accounting content knowledge and enhance their ability to teach FET Accounting at schools could result in FET Accounting Content knowledge improvements.
- † The development and implementation of an *Internship-teaching-year* could be a viable solution to encourage schools to employ students before they are qualified and could in addition ensure FET Accounting Students are assured of sufficient exposure to Accounting Content which in turn could enhance FET Accounting Methodology and SBL improvements.

It is the researcher's belief that if further research is conducted, a positive impact could be made on the enhancement of FET Accounting Teachers capacity to teach FET Accounting.

## 5.6. CONCLUSION

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Deriving at a clear conclusion seems more than probable than factual. The findings do not paint an accurate picture as to who is at fault or where the challenges are clearly located. It is however evident that enhancing FET Accounting Teachers capacity would involve all stakeholders involved.

The initial purpose of this study was to investigate whether the researcher's assumption that school-based FET Accounting Teachers lack FET Accounting Content knowledge and experience. The assumption mounted to a position where the researcher was initially sceptic about the FET Accounting course for FET Accounting Educators presented at the CUT.

The researcher involved three spheres of the FET Accounting process, consisting of the FET pre-service Accounting Students, FET school-based Accounting Teachers and FET Accounting Lecturers, hoping one group will shed light on the strengths and areas for

improvement and capacity building needed. It was however evident that none of these three groupings could be solely responsible for any shortcomings in FET Accounting, but rather an alignment of challenges, annually visible when the whole of South Africa is holding breath for Grade 12's to qualify for University Acceptance.

Research findings do suggest FET Accounting Methodology currently taught at the CUT does not sufficiently prepare FET Accounting Students to be capacitated FET Accounting Teachers. Visible from the recommendations, FET Accounting Methodology require more interactive approaches to assist FET Accounting Students in their delivery of FET Accounting Content. School Based Learning seems sufficient but lacks the in-depth focus required for FET Accounting Students to deliver content with boldness and confidence. The findings suggest exposure to real life scenarios is needed ensuring FET Accounting Students are teaching with knowledge and authority. Moreover, School-based FET Accounting Teachers do seem to acquire more FET Accounting Content knowledge, especially new content, as deployed the Accounting Sector. Workshops for School based teacher currently seems ineffective without a compulsory component embedded. Although it is certain that only a few FET Accounting practising teachers might need additional exposure to new content, the researcher deduced that a CPD system would be a viable option to capacitate these school-based FET Accounting Teachers. Such an innovation would require a concerted effort from all stakeholders, as educators already feel burdened with the current workload.

This study concludes with so many unanswered questions, but the possibilities for an economically and emotionally happier South Africa lies on the horizon.

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## ANNEXURES

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# ANNEXURE A

## RESEARCH ETHICAL APPROVAL

**Date: 4 August 2017**

This is to confirm that:

Applicant's Name	Mr. S. Peens Student number: 20107463
Supervisor's Name for Student Project	Prof. G Alexander
Level of Qualification for Student's Project	M.Tech
Title of research project	<i>Enhancing the teaching capacity and training possibilities of prospective accounting teachers at a university of technology.</i>

Ethical clearance has been provided by the Faculty Research and Innovation Committee **[1 June 2016]** in view of the CUT Research Ethics and Integrity Framework, 2016 with reference number **[D FRIC 14/16/3]**.

The following special conditions were set:

Specific conditions as set out in the approved LS262a with regard to ethical practices.

We wish you success with your research project.

Regards



Prof JW Badenhorst  
(Ethics committee representative: Humanities)

Enquiries: KK Motshumi  
Ref: Research Permission: Mr. S Peens  
Tel. 051 404 9283 / 9221 / 079 503 4943  
Email: K.Motshumi@fseducation.gov.za

## ANNEXURE B

S Peens  
44 Verster Street  
Universitas  
Bloemfontein, 9321

083 500 7155

Dear Mr Peens

### APPROVAL TO CONDUCT RESEARCH IN THE FREE STATE DEPARTMENT OF EDUCATION

1. This letter serves as an acknowledgement of receipt of your request to conduct research in the Free State Department of Education.

**Topic:** Enhancing the teaching capacity and training possibilities of prospective accounting teachers at a university of technology.

**Schools involved:** Bloemfontein High, Dr. Block, Eunice, Lefika and Lenyora ya Thuto Secondary Schools, Motheo District.

**Target Population:** 15 Grades 10-12 Accounting teachers and 5 HODs for Accounting.

2. **Period of research:** From the date of signature of this letter until 30 September 2017. Please note the department does not allow any research to be conducted during the fourth term (quarter) of the academic year.
3. Should you fall behind your schedule by three months to complete your research project in the approved period, you will need to apply for an extension.
4. The approval is subject to the following conditions:
  - 4.1 The collection of data should not interfere with the normal tuition time or teaching process.
  - 4.2 A bound copy of the research document or a CD, should be submitted to the Free State Department of Education, Room 319, 3<sup>rd</sup> Floor, Old CNA Building, Charlotte Maxeke Street, Bloemfontein.
  - 4.3 You will be expected, on completion of your research study to make a presentation to the relevant stakeholders in the Department.
  - 4.4 The attached ethics documents must be adhered to in the discourse of your study in our department.
5. Please note that costs relating to all the conditions mentioned above are your own responsibility.

Yours sincerely

  
DR JEM SEKOLANYANE  
CHIEF FINANCIAL OFFICER

DATE: 07/08/2017

RESEARCH APPLICATION S PEENS PERMISSION EDITED 6 AUG 2017

Strategic Planning, Policy & Research Directorate  
Private Bag X20565, Bloemfontein, 9300 - Room 318, Old CNA Building, 3<sup>rd</sup> Floor, Charlotte Maxeke Street, Bloemfontein  
**Tel:** (051) 404 9283 / 9221 **Fax:** (086) 6678 678

Enquiries: KK Motshumi  
Ref: Notification of research: Mr. S Peens  
Tel. 051 404 9221 / 082 454 1519  
Email: K. Motshumi@fseducation.gov.za

The District Director  
Motheo District

Dear Mr Moloi

### NOTIFICATION OF A RESEARCH PROJECT IN YOUR DISTRICT BY MR. S PEENS

1. The above mentioned candidate was granted permission to conduct research in your district as follows:

**Topic:** Enhancing the teaching capacity and training possibilities of prospective accounting teachers at a university of technology.

**Schools involved:** Bloemfontein High, Dr. Block, Eunice, Lefika and Lenyora ya Thuto Secondary Schools, Motheo District.

**Target Population:** 15 Grades 10-12 Accounting teachers and 5 HODs for Accounting.

**Period:** From date of signature to 30 September 2017. Please note the department does not allow any research to be conducted during the fourth term (quarter) of the academic year nor during normal school hours.

**Research benefits:** Ensuring that CUT assist in the capacitation of FET Accounting Teachers capable of enhancing their learners' understanding of accounting to be willing and comfortable endeavouring a career in accounting.

2. Logistical procedures were met in particular ethical considerations for conducting research in the Free State Department of Education
3. The Strategic Planning, Policy and Research Directorate will make the necessary arrangements for the researcher to present the findings and recommendations to the relevant officials in your District.

Yours sincerely

  
DR JEM SEKOLAMANE  
CHIEF FINANCIAL OFFICER

DATE: 07/08/2017



Central University of  
Technology, Free State



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# ANNEXURE C

Central University of Technology

BLOEMFONTEIN CAMPUS

PO Box

BLOEMFONTEIN

9301

Tel: (051) 507 0001

Date: \_\_\_\_\_

**RE: LETTER OF CONSENT TO PARTICIPATE IN RESEARCH AT A HIGH SCHOOL IN MOTHEO.**

TO WHOM IT MAY CONCERN

This letter serves to confirm that I, ( Full names and Surname ),  
a FET Accounting Teacher at (write the full name of your school ),  
has voluntarily agreed to participate in the study *“Enhancing the teaching capacity and training possibilities of prospective accounting teachers at a university of technology”*.

I made the choice to voluntarily participate after being informed about all the possible implications of my involvement in the study, both to me as a learner and to the school as a whole. I have also been informed of my right to withdraw from the study any time I feel I can no longer carry on with it for whatever reasons.

Yours Faithfully

\_\_\_\_\_  
FET Accounting Teacher

\_\_\_\_\_  
Witness



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# ANNEXURE D

Date: \_\_\_\_\_

## PILOT STUDY:

### DEMOGRAPHIC DETAILS OF FET ACCOUNTING TEACHER PARTICIPANTS AT A HIGH SCHOOL IN MOTHEO

Please indicate the name of the school on this line for validity purposes

Circle relevant School code.

FGA – FGB – FBC – FGD – FGE

Circle relevant participant number.

1 – 2 – 3 – 4 – 5

#### INSTRUCTONS:

Listed below are a wide variety of questions. These questions are designed to help us gain a better understanding of the status quo of FET Accounting Teachers in their school environment. Some of the answer provided could be used during the follow up *Focus Group Interviews* to gain a better understanding of the answer supplied. An alternative date will be set to converse and deliberate about these questions in a more formal settings. Your answers will be kept strictly confidential and will not be identified by any names.

Your valuable input and concern will ultimately determine the success of this study. A serene approach is anticipated to empower you as a teacher to positively contribute to improved learner performance in our district and to ultimately receive the desired and identified assistance from the university if it seems to be necessary.

Please provide your opinions below in reference to your *current teaching situation*.

\_\_\_\_\_  
Shaun Peens

Email: speens@cut.ac.za

Cell: 083 500 7155



ANNEXURE: \_\_\_\_\_

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1. Gender:

- Male  Female

2. Race group:

- Black  Coloured  Indian  White  Other

3. Age group:

- 20- 25  26 - 35  36 – 45  46 – 55  55 +

4. Highest qualification:

- Matric  Diploma  Bachelor's Degree  
 Honours Degree  Masters Degree  PhD

5. Teaching experience:

- 1-5 years  5 – 10 years  10-15 years  15 + years.

6. Your highest qualification (e.g. BEd (FET) BWBESE):

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7. Please indicate which Subjects you bear responsibility for.

- Accounting  
 Business Studies  
 Economics  
 Economic and Management Sciences



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8. Subjects you are qualified to teach (e.g. Accounting and Economics):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. Socio-economic status of most of the school families would be considered:

- Low       Middle       Upper

10. Average class size:

- Below 20       20 – 30       30 – 40       40 +

11. School Location:

- Urban       Suburban       Rural

12. Rate the extent to which you as a teacher, receive support from parents:

- Excellent       Good       Little support       No support

13. Rate the extent to which you as a teacher, receive support from colleagues in your subject group:

- Excellent       Good       Little support       No support

14. Rate the extent to which you as a teacher, receive support from Subject head and/or HOD:

- Excellent       Good       Little support       No support

15. Rate the extent to which you as a teacher, receive support from Principle:

- Excellent       Good       Little support       No support

16. Rate the extent to which you as a teacher, receive support from Learning Facilitator:

- Excellent       Good       Little support       No support



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17. Rate the provision of LTSM (Learning/Teaching Support Material) for FET Accounting at your school:

- Excellent
- Good
- Little support
- No support

18. Do you as teacher feel empowered to promote effective teaching and learning at your school:

- Yes
- No

19. Please motivate your answer to question 18 below:

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20. How does the climate at your school affect the teaching of FET Accounting?

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21. How does your the teaching environment (school building, classroom and other facilities) at your school influence the teaching of FET Accounting?

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22. Describe your present feelings about teaching as a career:

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23. Do you sometimes consider leaving the teaching profession?

- Yes
- No

24. Please motivate your answer to question 22 below:

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# ANNEXURE E

Date: \_\_\_\_\_

## FOCUS GROUP INTERVIEWS:

### FET ACCOUNTING TEACHER PARTICIPANTS AT A HIGH SCHOOL IN MOTHEO

Please indicate the name of the school on this line for validity purposes

Circle relevant School code.

FGA – FGB – FBC – FGD – FGE

#### INSTRUCTONS:

Interviews will be conducted as a data collection tool to supplement and enhance the richness of data collected from questionnaires and observations.

Listed below are a wide variety of questions which will be used in this Semi-Structured Focus Group interview. These questions are designed to help us gain a better understanding of the status quo of FET Accounting Teachers in their school environment. In addition the purpose will be to gain valuable information on the helpfulness of the Teaching Practice during School Based Learning students of the Central University undertake yearly.

All answers supplied will be kept strictly confidential and will not be identified by any names.

\_\_\_\_\_  
Shaun Peens

Researcher

Email: speens@cut.ac.za

Cell: 083 500 7155



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## SECTION B

### QUESTIONS TO BE CONSIDERED IN FOCUS GROUP INTERVIEWS

1. In your opinion, is the content prescribed in the CAPS document for FET Accounting sufficient for FET Accounting Teachers taught at school?
  - 1.1. Is the time allocation per topic sufficient?
  - 1.2. Is the weight and mark allocation per topic sufficient
  - 1.3. Is the current projects, tasks and assessments for FET Accounting assisting learners comprehension of topics?
  
2. Could there be any suggested changes to the FET Curriculum that could make it easier or better to teach FET Accounting?
  - 2.1. Do you as a FET Accounting Teacher feel adequately qualified and prepared to teach?
  - 2.2. How could you as a FET Accounting Teacher increase your comprehension of topics?
  - 2.3. Could online assessment be an asset to teaching in your school environment?
  
3. What are the major challenges in FET Accounting you have experienced?
  - 3.1. Do you have sufficient time to mark assessments?
  - 3.2. Which assessments or topic do you find challenging?
  - 3.3. Does the 3 hour allocation for 300 marks during FET Accounting assessments seem fair
  - 3.4. Do you experience any classroom challenges; access, material, resources, computers?
  
4. Do the Teaching Practice students from CUT (or any other University) display sufficient content knowledge to convey to the learners?
  - 4.1. If yes, which topics were satisfactory delivered?
  - 4.2. If not, please elaborate topics that might need more attention?
  - 4.3. Are they creating new knowledge or merely transferring the content.

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5. Apart from knowing the FET Accounting content, do the Teaching Practice students from CUT (or any other University) display sufficient knowledge about **HOW** to deliver/teach FET Accounting?

5.1. Do our student rely heavily on the use of textbook(s) to teach? Does reading seem to be their preferred method of instruction?

5.2. With the use of textbook, are they making eye contact and linking content to real life scenarios

5.3. Which alternative methods of instruction are used by the CUT students?

5.4. How actively involved are the students in their teaching?

5.5. Have our students made any poster or models to assist their teaching?

5.6. Which relevant teaching aids have CUT students used during their Teaching Practice?

5.7. To what extend could CUT students use current news to assist in their teaching methods?

6. In terms of School Based Learning (Practical teaching experience) for CUT students.

6.1. What do you think is the benefits of SBL?

6.2. What do you think is the disadvantages of SBL?

6.3. Is the time CUT students spend at schools sufficient to experience the life as an Educator?

6.4. How does your own SBL experience, as a student, differ with what the students are doing today?

6.5. What suggestions can you assist CUT with, to enhance FET Accounting Students knowledge, experience and expectations?

7. Does this School Based Learning really assist learners?

7.1. In your opinion, to what extend are FET Accounting prepared to teach FET Accounting at the completion of their four year B.Ed. SP and FET:EMS course?

7.2. Would exposure in the Accounting field prepare the FET Accounting Students to better comprehend and teach FET Accounting with more confidence?

7.3. Observing the FET Accounting students during their SBL period at your school, are they teaching learners so that they will be willing to pursue a career in Accounting?



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8. Would you agree that there were major changes in FET Accounting since you completed your studies?

8.1. Does this mean that there are new content which you had no formal education?

8.2. Would you as FET Accounting Teacher argue that Continued Professional Development (CPD) seems to be a handy tool to pursue in order to maintain confidence in your FET Accounting Teaching?

8.3. Does 20 hours per year for CPD seems impossible as compulsory for FET Accounting Teachers?



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# ANNEXURE F

Central University of Technology

BLOEMFONTEIN CAMPUS

PO Box

BLOEMFONTEIN

9301

Tel: (051) 507 0001

Date: \_\_\_\_\_

**RE: LETTER OF CONSENT TO PARTICIPATE IN RESEARCH AT CUT.**

TO WHOM IT MAY CONCERN

This letter serves to confirm that I, a FET Accounting Student at CUT has voluntarily agreed to participate in the study *“Enhancing the teaching capacity and training possibilities of prospective accounting teachers at a university of technology”*.

I made the choice to voluntarily participate after being informed about all the possible implications of my involvement in the study, both to me as a learner and to the school as a whole. I have also been informed of my right to withdraw from the study any time I feel I can no longer carry on with it for whatever reasons.

Yours Faithfully

\_\_\_\_\_

FET Accounting Teacher

\_\_\_\_\_

Witness


# ANNEXURE G

## QUESTIONNAIRE: BEd (SPECIALISATION IN ACCOUNTING) STUDENT QUESTIONNAIRE

### ▪ PURPOSE OF THE QUESTIONNAIRE

This questionnaire asks you to describe important aspects of your Accounting BEd classroom at the Central University of Technology

### 1. DEMOGRAPHIC VARIABLES

Please complete all questions. Please tick only in the relevant box

1.1 Student Gender:

1 Male  2 Female

1.2 Race group:

1 Black  2 Coloured  3 Indian  4 White  5 Other

1.3 Student Age group:

1 18 -19  2 20-21  3 22-23  4 23-25  5 +25

1.4 High School Attended:

1 Public  2 Private  3 Technical  4 LSEN  5 Other

1.5 Place of residence

Rural town	<input type="checkbox"/> 1	Urban town	<input type="checkbox"/> 2	Semi- urban (eg. Township area)	<input type="checkbox"/> 3	Other (please specify)	<input type="checkbox"/>
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1.6 Please indicate below, the information about caregivers.

Single mother	Single father	Both parents	Guardian	None (Child-headed Family)
<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
1.7 Parents/Guardian Occupation	Employed	Self-Employed	Unemployed	Pensioner
	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4

1.8 Did you take Accounting as a subject at high school ?	Yes	No
	1	2

1.9 Please tick below, the grades in which you took Accounting at school		
Grade 10	Grade 11	Grade 12
1	2	3

1.10 What were your pass mark for Accounting in the final examination	Below 30%	Between 31 and 40 %	Between 41 and 50 %	Between 51 and 60%	Between 61 and 70%	Between 71 and 80%	Over 80%
	1	2	3	4	5	6	7

1.11 indicate the subject contents/topics you found difficult to understand in grade 12 Accounting ( please write them down below)

--

1.12 indicate the subject contents/topics you found easy to understand in grade 12 Accounting ( please write them down below)

--

1.13 indicate below the subject contents you experienced as difficult to understand in grade 12 Accounting

--

1.14 Did you receive career advice before enrolling at Central University of Technology for the Teacher Education Programme	Yes	No
	1	2

1.15 Provide a reason for your	My Choice	Parents' Instruction	Advice from somebody/information source	Other Reasons
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enrolment in BEd (EMS) at Central University of Technology	Other reasons (Please specify below)

1.16 Indicate the Programme you are registered for ?	BEd	BEd	BEd	BEd
	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	4 <sup>th</sup> year
	1	2	3	4

1.17 Indicate the level of Accounting you are currently registered for ?	Accounting 1	Accounting2	Accounting 3
	1	2	3

1.18 Indicate the Accounting subject contents/topics in your BEd Teacher Education programme you currently find difficult to understand in (please write them down below)

1.19 Indicate the Accounting subject contents/topics in your BEd Teacher Education programme you currently find easy to understand in ( write them down below (please write them down below)

## SECTION B

Listed below are a wide variety of questions. This questionnaire is designed to help the researcher gain a better understanding of what is happening with regard to teaching, learning and assessment in the Accounting class. Please indicate your opinions about each of the statements below by crossing the appropriate number. Your answers will be kept strictly confidential and will not be identified by any names.

Please indicate your opinion about each of the statements below according to how you perceived them at a college. Respond to each item as it pertains to you personally.

### How to Answer Each Question

There are 42 statements. Indicate your response by making a tick to number corresponding to your answer.

**Always=5; Often=4; Sometimes=3; Seldom=2; Never =1**

	<b>A. LEARNING ABOUT THE WORLD THROUGH ACCOUNTING</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>
	<b>In the Accounting class</b>					
1	I learn about the world outside of school.					
2	My learning starts with problems about the world outside of school.					
3	I learn how Accounting can be part of my out-of-school life.					
4	I get a better understanding of the world outside of school.					
5	I learn interesting things about the world outside of school.					
6	What I learn has nothing to do with my out-of-school life.					
	<b>B. LEARNING ABOUT ACCOUNTING</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>
	<b>In my Accounting class</b>					
7	I learn that Accounting cannot provide perfect answers to problems.					
8	I learn that Accounting has changed over time.					
9	I learn that Accounting is influenced by people's values and opinions					
10	I learn about the different Accounting concepts used by people in other cultures.					
11	I learn that modern Accounting is different from the Accounting of long ago.					
12	I learn that Accounting is about inventing theories.					

		1	2	3	4	5
<b>C. LEARNING TO SPEAK OUT</b>						
<b>In my Accounting class . .</b>						
13	It is acceptable to ask the lecturer "why do we have to learn this?" (certain contents)					
14	It is acceptable to question the way I am being taught.					
15	It is acceptable to complain about activities that are confusing.					
16	It is acceptable to complain about anything that prevents me from learning.					
17	It is acceptable to express my opinion.					
18	It is acceptable to speak up for my rights.					
<b>D. LEARNING TO LEARN</b>						
<b>In my Accounting class...</b>						
19	I help the lecturer to plan what I am going to learn.					
20	I help the lecturer to decide how well I am learning.					
21	I help the lecturer to decide which activities are best for me.					
22	I help the lecturer to decide how much time I spend on activities.					
23	I help the lecturer to decide which activities I do.					
24	I help the lecturer to assess my learning.					
<b>E. LEARNING TO COMMUNICATE (STUDENT NEGOTIATION)</b>						
<b>In my Accounting class...</b>						
25	I get the chance to talk to other students.					
26	I talk with other students about how to solve problems.					
27	I explain my ideas to other students.					
28	I ask other students to explain their ideas.					
29	Other students ask me to explain my ideas.					
30	Other students explain their ideas to me.					
<b>F. INTEREST IN LEARNING ACCOUNTING (COMMITMENT)</b>						
<b>In my Accounting class....</b>						
31	I am interested in science lessons.					
32	I am willing to learn.					
33	What we do in Accounting class is important to me.					



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3. Is there a need that extra support should be provided to Accounting Teacher Education students? Please also elaborate on the type of support to be provided and in on which aspects

(think of teaching, learning, class dynamics, assessment, teaching methods, lesson presentation, etc)

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4. What did you observe and learn during about the teaching of Accounting during School Based Learning (teaching practice)?

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Thank you so much for your input and valuable time in completing this questionnaire

Mr Shaun Peens



Central University of  
Technology, Free State



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# ANNEXURE H

Central University of Technology

BLOEMFONTEIN CAMPUS

PO Box

BLOEMFONTEIN

9301

Tel: (051) 507 0001

Date: \_\_\_\_\_

RE: LETTER OF CONSENT TO PARTICIPATE IN RESEARCH AT A HIGH SCHOOL IN MOTHEO.

TO WHOM IT MAY CONCERN

This letter serves to confirm that I, ( Full names and Surname ),  
an Accounting Lecturer at the University of Technology, has voluntarily agreed to participate in the  
study *“Enhancing the teaching capacity and training possibilities of prospective accounting teachers at  
a university of technology”*.

I made the choice to voluntarily participate after being informed about all the possible implications of  
my involvement in the study, both to me as a learner and to the school as a whole. I have also been  
informed of my right to withdraw from the study any time I feel I can no longer carry on with it for  
whatever reasons.

Yours Faithfully

\_\_\_\_\_  
Accounting Lecturer

\_\_\_\_\_  
Witness

**PERSONAL INTERVIEWS WITH THREE (3) ACCOUNTING CUT  
TEACHER EDUCATION LECTURERS**

**BIOGRAPHICAL DETAILS**

1. **Gender:**

- Male       Female

2. **Race group:**

- Black       Coloured       Indian       White       Other

3. **Age group:**

- 20- 25       26 - 35       36 – 45       46 – 55       55 +

4. **Highest qualification:**

- Matric       Diploma       Bachelor's Degree  
 Honours Degree       Master's Degree       PhD

5. **Teaching experience:**

- 1-5 years       5 – 10 years       10-15 years       15 + years.

7. **Your highest academic qualification (B. Com Accounting/):**

-----

8. **Your highest professional qualification (e.g. BEd (FET) BWBESE)**

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9. **Please indicate which Subjects you are currently teaching?**

- Accounting  
 Business Studies  
 Economics  
 Economic and Management Sciences

10. **Subjects you are qualified to teach (e.g. Accounting and Economics):**

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Central University of  
Technology, Free State



CENTRAL UNIVERSITY OF TECHNOLOGY, FREE STATE  
SENTRALE UNIVERSITEIT VIR TEGNOLOGIE, VRYSTAAT  
YUNIVESITHI E BOHARENG YA THEKENOLOJI, FOREISTATA

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## ANNEXURE J

Date: \_\_\_\_\_

INTERVIEWS QUESTIONS:

FET ACCOUNTING LECTURER AT CUT

Please indicate the name of the university on this line for validity purposes

Circle relevant School code.

SRI1 – SRI2 – SRI3

INSTRUCTONS:

Interviews will be conducted as a data collection tool to supplement and enhance the richness of data collected from questionnaires and observations.

Listed below are a wide variety of questions which will be used in this Semi-Structured Focus Group interview. These questions are designed to help us gain a better understanding of the status quo of FET Accounting Lecturers in their environment. In addition the purpose will be to gain valuable information on the helpfulness of the Teaching Practice during School Based Learning students of the Central University undertake yearly.

All answers supplied will be kept strictly confidential and will not be identified by any names.

\_\_\_\_\_  
Shaun Peens

Researcher

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Cell: 083 500 7155



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## **SECTION B**

### **QUESTIONS TO BE CONSIDERED IN FOCUS GROUP INTERVIEWS**

Question 1:

Do You Think That The Present Training You Provide To Fet Accounting Methodology Education Students Prepares Them With The Competencies (Knowledge, Skills, Values, Attitudes And Qualities) Needed For The Teaching Profession?

Question 2:

Do You Think That Our Fet Accounting Training At The Cut Adheres To The Minimum Requirements As Set Out By The Department Of Basic Education And Suitable For School-Based Learning?

Question 3:

What Are The General Issues And Challenges That You Have Experienced In Accounting? Specify The Topics Students Find Easy And/Or Challenging.

Question 4:

How Can You Provide Additional Support To Your Fet Accounting Students? Please Elaborate On The Strategies That You Will Employ.

Question 5:

Do You Think That Your Fet Accounting Students Have Efficient Competencies When They Go For School-Based Learning?

Question 6:

Why Do You Think There's A Gap, If Any, Between What Is Taught At School And What Is Taught At University?

Question 7:

Do You Think The Training You As An Accounting Specialist And Lecturer Received, Has Prepared You Adequately For Your Profession?

Question 8:

Do You As The Accounting Lecturer Think There Are Certain Areas For Improvement You Can Explore Yourself?

Question 9:

What Can The Dbe, Dhet And Cut Teacher Education Section Do To Improve The Quality Of Accounting Teaching?

Question 10:

Any Other Comments And/Or Suggestions?

## SECTION 2

### 2.1 What is Accounting?

*Accounting* focuses on measuring performance and processing and communicating financial information about economic sectors. The discipline ensures that principles such as ethical behaviour, transparency and accountability are adhered to. It deals with the logical, systematic and accurate selection and recording of financial information and transactions, as well as the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by interested parties.

The subject encompasses accounting knowledge, skills and values that focus on the **financial accounting**, **managerial accounting** and **auditing** fields. These fields cover a broad spectrum of accounting to prepare learners for a variety of career opportunities.

The table below indicates the main topics in the Accounting curriculum.

Weighting of Curriculum	Topic
<i>Financial Accounting</i> (weighting 50% to 60%)	1. Accounting concepts
	2. GAAP principles
	3. Bookkeeping
	4. Accounting equation
	5. Financial accounts and financial statements
	6. Salaries and wages
	7. Value-Added Tax
	8. Reconciliations
<i>Managerial Accounting</i> (weighting 20% to 25%)	9. Cost accounting
	10. Budgeting
<i>Managing Resources</i> (weighting 20% to 25%)	11. Indigenous bookkeeping systems
	12. Fixed assets
	13. Inventory
	14. Ethics
	15. Internal control

### 2.2 Accounting learners will be able to:

- record, analyse and interpret financial and other relevant data in order to make informed decisions
- present and/or communicate financial information effectively by using generally accepted accounting practice in line with current developments and legislation
- develop and demonstrate an understanding of fundamental accounting concepts
- relate skills, knowledge and values to real-world situations in order to ensure the balance between theory and practice, to enter the world of work and/or to move to higher education, and to encourage self-development
- organise and manage own finances and activities responsibly and effectively

- apply principles to solve problems in a judicious and systematic manner in familiar and unfamiliar situations, thus developing the ability to identify and solve problems in the context of the various fields of Accounting
- develop critical, logical, and analytical abilities and thought processes to enable learners to apply skills to current and new situations
- develop the following characteristics:
  - ethical behaviour
  - sound judgement
  - thoroughness
  - orderliness
  - accuracy
  - neatness
- deal confidently with the demands of an accounting occupation manually and/or electronically.

### 2.3 Time allocation for Accounting in the curriculum

The teaching time for Accounting is 4 hours per week, per grade on the timetable, that is, for grade 10, 11 and 12.

### 2.4 Requirements to offer Accounting as a subject

Providing the resources to offer Accounting as a subject are the **responsibility of the school**.

1. Each learner should have:
  - a. A textbook
  - b. Accounting stationery
  - c. A calculator
  
2. The teacher should have:
  - a. A variety of textbooks for reference
  - b. Policies, e.g. summary of King Code III
  - c. Partnership agreement
  - d. Legislation, e.g. Companies Act, 71 of 2008
  - e. Codes of professional bodies, e.g. SAICA and SAIPA Codes
  - f. SARS brochures
  - g. Bank brochures

## SECTION 3

### OVERVIEW OF TOPICS

Topic	Grade	Content
Accounting concepts	Grade 10	Concepts related to sole traders
	Grade 11	Concepts related to partnerships and non-profit organisations (clubs)
	Grade 12	Concepts related to companies and manufacturing
GAAP principles	Grade 10	Applicable to sole traders
	Grade 11	Applicable to partnerships and non-profit organisations (clubs)
	Grade 12	Applicable to companies
Bookkeeping	Grade 10	Bookkeeping process for sole traders
	Grade 11	Unique entries and accounts for partnerships and clubs
	Grade 12	Unique entries and accounts for companies
Accounting equation	Grade 10	Analysis of transactions of sole traders
	Grade 11	Analysis of transactions of partnerships and clubs
	Grade 12	Analysis of transactions of companies
Final accounts and financial statements	Grade 10	<ul style="list-style-type: none"> <li>▪ Preparation of final accounts of sole traders</li> <li>▪ Preparation, analysis and interpretation of financial statements of sole traders</li> </ul>
	Grade 11	<ul style="list-style-type: none"> <li>▪ Preparation of final accounts of partnerships</li> <li>▪ Preparation, analysis and interpretation of financial statements of partnerships</li> <li>▪ Preparation of statement of receipts and payments for clubs</li> <li>▪ Differences in financial statements of partnerships and clubs</li> </ul>
	Grade 12	<ul style="list-style-type: none"> <li>▪ Preparation of final accounts of companies</li> <li>▪ Preparation, analysis and interpretation of financial statements of companies</li> </ul>
Salaries and wages	Grade 10	Explanation, calculation and recording of salary and wage scales and payments
	Grade 11	None
	Grade 12	None
Value Added Tax	Grade 10	Concepts of Value-Added Tax
	Grade 11	Calculations of Value-Added Tax
	Grade 12	Ledger accounts of Value-Added Tax
Reconciliations	Grade 10	Preparation of debtors' and creditors' lists to agree to control accounts
	Grade 11	Preparation of reconciliation statements by reconciling to bank and creditors' statements
	Grade 12	Analysis and interpretation of bank, debtors and creditors reconciliations and age-analysis
Cost accounting	Grade 10	Cost concepts and basic calculations
	Grade 11	Cost calculations and ledger accounts
	Grade 12	Preparation, presentation, analysis and interpretation of production cost statement and unit costs
Budgeting	Grade 10	Budget concepts
	Grade 11	Preparation and presentation of cash budgets of sole traders
	Grade 12	Analysis and interpretation of cash budgets and projected income statements of sole traders and companies
Indigenous bookkeeping systems	Grade 10	Comparison of bookkeeping systems of formal and informal traders
	Grade 11	None
	Grade 12	None
Fixed assets	Grade 10	Calculation and recording of depreciation
	Grade 11	Recording of acquisition and disposal of fixed assets
	Grade 12	Interpreting and reporting on movement, valuation and control of fixed assets
Inventory	Grade 10	Perpetual inventory system, concepts and entries in books
	Grade 11	Explanation of the differences between perpetual and periodic stock systems Recording of transactions using periodic inventory system
	Grade 12	Validation and valuation of inventories using perpetual and periodic stock systems: <ul style="list-style-type: none"> <li>▪ Specific identification</li> <li>▪ First-in-first out</li> <li>▪ Weighted average</li> </ul>
Ethics	Grade 10	Code of ethics and basic principles for businesses

	Grade 11	Identification and analysis of ethical behaviour based on different scenarios
	Grade 12	<ul style="list-style-type: none"> <li>▪ Role of professional bodies for accountants</li> <li>▪ Disciplinary and punitive measures for non-compliance with code of conduct</li> <li>▪ Policies governing ethical behaviour, viz. King Code</li> </ul>
Internal control	Grade 10	Basic internal control processes
	Grade 11	Demonstration of knowledge of internal audit processes, viz. division of duties, documentation, physical controls and internal audit
	Grade 12	Explanation and critiquing of internal control and internal audit processes

**GRADE 10**

	TERM 1									
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10
<b>Topic</b>	Indigenous bookkeeping	Ethics (intro) GAAP principles	Internal control (intro)	Recording of cash transactions (CRJ, CPJ, PCJ); General Ledger, Trial Balance; Accounting equation	Recording of credit transactions (DJ, DAJ, CJ, CAJ); Ledgers, Trial Balance; Accounting equation	Recording of cash and credit transactions (combined)				
<b>Assessment</b>	Presentation	Informal						Test		
	TERM 2									
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10
<b>Topic</b>	VAT	Salaries and wages	Final Accounts – sole trader Year-end adjustments, General Ledger including Final Accounts Section					Revision	Examinations	
<b>Assessment</b>	Project (bookkeeping)	Informal							Mid-year examination	
	TERM 3									
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10
<b>Topic</b>	Financial statements – sole trader Adjustments, closing transfers, General Ledger, Income Statement, Balance Sheet, Notes to Financial Statements					Analysis and interpretation of financial statements and notes	Cost accounting		Revision	
<b>Assessment</b>	Case study					Informal	Test			
	TERM 4									
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10
<b>Topic</b>	Budgeting	Revision and examination preparation					Examination			Admin and planning for 2011
<b>Assessment</b>	Informal						Final examination			

## GRADE 11

TERM 1											
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
<b>Topic</b>	Bank reconciliation			Fixed assets		Partnerships: adjustments, ledger, accounting equation, final accounts, financial statements					
<b>Assessment</b>	Informal			Written report		Test					
TERM 2											
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
<b>Topic</b>	Partnerships: Analysis and interpretation			Clubs: Concepts, Ledger, Statement of receipts and payments				Revision	Examinations		
<b>Assessment</b>	Informal			Project				Informal	Mid-year examination		
TERM 3											
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
<b>Topic</b>	Cost accounting				Budgeting: Projected income statement, debtors' collection, creditors' payments, cash budget			Periodic inventory		Revision	
<b>Assessment</b>	Informal				Presentation			Test			
TERM 4											
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
<b>Topic</b>	Value Added Tax (VAT)		Revision and examination preparation				Examination			Admin and planning for 2011	
<b>Assessment</b>	Informal						Final examination				

**GRADE 12**

	TERM 1										
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
<b>Topic</b>	Companies: unique transactions			Companies – final accounts, financial statements and notes (Income Statement, Balance Sheet, Cash Flow Statement)				Companies – analysis and interpretation		Fixed assets and ethics	
<b>Assessment</b>	Written report			Informal				Test			
	TERM 2										
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
<b>Topic</b>	Companies – analyse published financial statements and audit report	Internal control Inventory systems	Inventory systems		Reconciliations		Value Added Tax		Examinations		
<b>Assessment</b>	Project		Informal					Mid-year examination			
	TERM 3										
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
<b>Topic</b>	Cost accounting: Production Cost Statement with notes, Trading and Profit and Loss Statement, unit costs, break-even			Budgeting			Revision		Examinations		
<b>Assessment</b>	Test			Informal				Trial examinations			
	TERM 4										
	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	
<b>Topic</b>	Revision and examination preparation				Examination				Admin and planning for 2011		
<b>Assessment</b>	Informal				Final examination						