COMPARATIVE EVALUATION OF GRADE 10 ACCOUNTING LEARNERS' PERFORMANCE IN PAPERS 1 AND 2 IN THE LEJWELEPUTSWA DISTRICT

By

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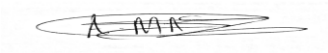
DECLARATION WITH REGARD TO INDEPENDENT WORK

I, Anele May, 218009461, do hereby solemnly declare that this thesis on the "COMPARATIVE EVALUATION OF GRADE 10 ACCOUNTING LEARNERS' PERFORMANCE IN PAPER 1 AND 2 IN THE LEJWELEPUTSWA DISTRICT" is my own original work, which has never been presented or submitted for academic purposes to another university. I further certify that thorough references have been provided for all sources utilized and quoted in the dissertation.



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SIGNATURE OF STUDENT **DATE**

DEDICATION

This thesis is dedicated to my grandfather Mpethu Capetown Meyi, my late grandmother, Nozolile Nomzamo May (oh umamam), my late uncle, Xolile Raymond Meyi, my late aunt, Kholeka Patricia May, my mother Nopasika Priscilla May and to my family. They have been my source of inspiration and motivation during the process of this research project, enkosi kakhulu.

"Let me express my gratitude to my grandparents Mpethu Capetown who was born on the 9th of June 1932, turning 90 years this year 2022. Ubengu tata kum tamkhulu, undikhulisile ungenanto, wandifundisa intlonipho, ukuthandaza nokusebenza nzima. Noba besele ihambile neminyaka kumlingane wakho u Nozolile Nomzamo May (uMamfene) who would have turned 82 this year. Bendiyazi ukuba ndizofika ukutya kukhona ekhaya xandibuya esikolweni naxa ndibuya uyokwalusa. No matter how much challenges I encountered writing this dissertation, I would remember how you used to motivate me and all your hard work to see me where I am today. Even if you might not be able to read this dedication, ndigqadaza namadoda amakhulu kumaziko wemfundo ephakamileyo. Enkosi mama no tata, ndenza ongazenzisiyo umbulelo ngondikhulisa bazali bam"

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ABSTRACT

This mixed methods study was carried out in the Lejweleputswa district, Free State. Its aim was a comparative evaluation of grade 10 Accounting learners' performance in papers 1 and 2 since the splitting of the Accounting paper and also to develop strategies to improve Accounting learners' performance. To investigate this phenomenon, a review of the literature was conducted which showed that the performance of grade 10 Accounting learners is still an issue which needs thorough interventions. The discussion included Accounting as a subject in the South African curriculum, and English as language of learning and teaching, with a possibility of teaching Accounting in the mother tongue in South African schools. The population was Grade 10 teachers and learners in the Lejweleputswa district. Convenience sampling was used to select a study sample of 5 teachers and 100 learners, and in the selection process of the target samples, performance of each school was considered. The quantitative data was collected using a content based closed-ended questionnaire and document analyses. The qualitative data was collected using an open-ended questionnaire and face-to-face interviews. The data was analysed using descriptive statistics (Mean, Median and Standard deviation) and quantified into thematic data analyses with an explanation in each category.

Inclusively, the data collected revealed that learners' activities determine their understanding in each Accounting topic. Formative assessment tasks should be done after each topic and feedback with corrections should be provided to the learners. It is extremely important to have a good Accounting background and a good Accounting foundation because, in Grades 8 and 9, EMS is based on theory, not financial literacy which forms the background of Accounting. This causes many learners to struggle in Grade 10, because they do not have the necessary background/foundation in Accounting. The study further revealed that the splitting of Accounting has been effective since it was introduced, and that most schools have improved in terms of Accounting performance. However, for some schools, the split has brought about a challenge, since paper 2 consists of three terms' work and the consequent workload for teachers has proved too great.

In addition, the findings showed that English is a barrier to learning and teaching in township schools, and hence that use of the mother tongue would be the better option

and solution for South African schools. The findings further confirmed the important need for teachers to possess a deep and sound knowledge of the subject content. The scarcity of resources has brought about enormous challenges in most schools because learners were sometimes forced to crowd around one textbook and share calculators. The study recommends learning strategies such as problem-based learning and self-directed learning, and that Accounting learners should consider project-based learning to help them develop the necessary skills.

Keywords: Comparative, Evaluation, Accounting, Performance, Learners, Problem-based learning, self-directed learning

LIST OF ABBREVIATIONS AND ACRONYMS

- DBE – Department of Basic Education
- COVID19 – Coronavirus disease of 2019
- HE – Higher Education
- HEIs – Higher Education Institutions
- SAICA – South African Institute of Chartered Accountants
- CA – Chartered Accountant
- MMR – Mixed Method Research
- AICPA – American Institute of Certificate Public Accountant
- BEd – Bachelor of Education
- PGCE – Post Graduate Certificate in Education
- PCK – Pedagogical Content Knowledge
- SAIPA – South African Institute of Professional Accountants
- 4IR – Fourth Industrial Revolution
- SMTs – School Management Teams
- SGBs – School Governing Body
- EMS – Economic and Management Science
- FET – Further Education and Training

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CHAPTER ONE

INTRODUCTORY ORIENTATION

1.1 INTRODUCTION

This research is located within the subject of Accounting. This is a subject that has been under heightened scrutiny as a result of learners' low performance. Accounting teaches learners information presentation and comprehension, rational and critical thinking, ethical behaviour, sound judgment, meticulousness, orderliness, precision, and tidiness, among other things (Department of Basic Education, DBE, 2011:89). Financial accounting, managerial accounting, and auditing knowledge, abilities, and values are all covered in this course (Seevnarain, Seevnarain and Thaverr, 2012:38). This subject includes a wide range of accounting principles and skills, preparing learners for a number of careers. Furthermore, Seevnarain et al (2012:91) contend that accounting is concerned with measuring performance, preparation, and sharing information on financial data about economic sectors.

Researchers and practicing professionals are interested in the impact accounting education might have based on growth of accounting profession. Teacher professional development is a factor that influences teacher learning and transformation. The authors claim that teacher learning conceptualizations frequently fail to account for the subjectivity of the teacher as well as the impact of exogenic variables on teacher growth. Subjectivity among teachers comprises perceptions, prior knowledge, and internalization of power and influence in educational policy and socioeconomic circumstances, has a significant impact on the outcomes of accounting teachers' development. Rural teacher development has been considered as a burning issue in recent years, especially in deep poverty areas in the Free State (Ngwenya & Arek-Bawa, 2019:13). Teachers of accounting do not have a thorough understanding of the subjects they teach more especially in rural schools (Ngwenya, 2019:7). These teachers are not given the professional support they need to develop their understanding and application of the subject, lowering the standard of teaching the subject (Modise, 2016:45).

In the light of the above, education literature has identified the need for grade 10 accounting teachers to understand teaching strategies, methods and aids in order to improve the quality of learning through the provision of supportive classrooms and learning environments. It is worth noting that teachers should be cautious on employing relevant teaching strategies as they differ from topic to topic of grade 10 accounting and to achieve this, the teachers need to use and implement effective teaching and learning strategies in their classrooms yet make sure that the teaching and learning conditions are conducive to improve grade 10 accounting learner performance in both papers 1 and 2.

This chapter presents the background, including the problem statement, research questions, the aim and the objectives of the research, the preliminary literature review, the research methodology, limitations, delimitations, ethical consideration and definition of key words.

1.2 BACKGROUND

The influence of secondary Accounting on learner performance has resulted in conflicting conclusions regarding Accounting Education. Letshwene (2014:18) finds Accounting to be only tangentially related to learner performance. However, Ngwenya (2014:36) contends that prior understanding in accounting is a substantial predictor of learner performance for Grade 10 Accounting learners. Furthermore, Ngwenya (2019:5) and Letshwene (2014:21) point out a significant correlation between learners with a higher grade of proficiency in Accounting and performance in Grade 10 Accounting and throughout the secondary Accounting academic years.

Given the preceding discussion, there is an urgent need to examine why children who pursue Accounting in Grade 10 are unable to achieve the required performance (level) in Grade 12 to gain admission to Higher Education Institutions (HEIs). The schools included in this study were not exceptional, as their performance ranged from 50% to 79%, which is deemed not achieved to elementarily achieved. Accounting pupils in South Africa were found to be deficient in their basic abilities in writing, calculating, and critical analysis (Van Romburg, 2014: 94). Subsequently, in order to get admission to higher learning institutions, learners had to pass with high marks. Since 2010, learners have been expected to perform at least with an average of 60% as a criterion for

university admission (DBE, 2014:12). Nonetheless, it has recently been determined that Accounting teaching and assessment procedures are insufficient, because learners in South African schools lack learner independence and are unable to succeed in higher education or the corporate sector (Van Romburg, 2014:96).

According to Motshekga (2009:11), learners experience problems when answering accounting questions due to lack of understanding of the medium of instruction. The researcher is of the view that, because classes are given in their second language, English, language has been a barrier for learners in their acquisition and understanding of Accounting education in schools. Akiri (2013:107) concurs that some teachers work for a living. Their interaction between the teaching and learning processes, as well as between the learners, in the classroom is unproductive. As a result, understanding of Accounting fundamentals is hampered by a lack of mastery of the language intended to drive that understanding. According to Zimmerman (2010:1), language serves as both a mechanism and a vehicle for teacher-learner engagement. That is, language represents a conveyor belt for meaningful learning and understanding on the part of the learner and teaching on the part of the teacher.

In recent years, South Africa's Accounting profession has undergone quick and drastic change. The South African Institute of Chartered Accountants (SAICA) has established goals to increase the proportion of black chartered accountants in order to promote equity, demonstrating both SAICA's (2010:23) shift in thinking, as well as the necessity of requiring learners to understand conceptual principles. The profession, on the other hand, is in flux. Chartered accountants and other financial and auditing professionals are in limited supply (South African Institute of Chartered Accountants, 2011:1). South Africa loses over 14% of its certified chartered accountants each year to other countries (SAICA, 2011:4). The bigger the number of learners studying Accounting in school, the greater their interest in and knowledge of the profession. Although a career as a chartered accountant is not for everyone, there are a variety of other occupations that might gain something from the knowledge, abilities, and attitudes that learners gain while studying this subject at school.

It should be emphasized that Accounting focuses on monitoring performance, processing, and presenting financial information regarding the economic sectors. This

discipline ensures that ethical behaviour, openness, and accountability are all adhered to.

1.3 PROBLEM STATEMENT

The minister of Education has emphasized a 40% drop in learners sitting for Accounting exams since 2015; over 10 000 fewer learners took Accounting exams compared to 2017, with 2 700 fewer “passes” (Department of Basic Education, 2018:5). In fact, 2018 saw the lowest number of learners pass their Accounting exams in the last five years. Considering the report on the 2019 National Senior Certificate (NSC) examination, the following are prominent achievements in the November 2019 NSC examination and show significant improvement in performance in the stream subject (Accounting) (DBE, 2019:9). However, Lejweleputswa district 2020 start-up workshops demonstrated that there is a slight decrease in Grade 10 Accounting performance for the years 2018 and 2019. In its curriculum management strategy, the Free State Department of Education (2015:7) stated that some schools performed poorly in the National Senior Certificate examination, indicating that one of the challenging issues that teachers face is content knowledge. Underperforming schools and learners indicated that there are some teachers who are not yet competent to teach all Accounting content areas, resulting in gaps in learner knowledge.

The effectiveness of splitting Accounting into two papers still seemed to be a problem in terms of learners’ performances. It is worth noting that learners appear to lack fundamental reading and writing abilities, as well as the ability to perform basic calculations and think critically, all of which are required to perform well in Grade 10 Accounting.

1.4 RESEARCH QUESTIONS

The research study pursued to answer the following research questions:

1.4.1 Main Research Questions

The main research question posed in this study is:

How is the comparative evaluation of Grade 10 Accounting learner’s performance in papers 1&2?

1.4.2 Sub Research Questions

- What is the understanding of Grade 10 learners of the Accounting concepts and the application of these important concepts?
- What is the kind of professional development activities that Accounting teachers in Grade 10 require to provide quality teaching?
- Does learner's performance in Accounting papers 1 and 2 illustrate that there is a big gap between urban and rural schools?
- Which strategies can be used by Accounting teachers to improve the performance of learners?

The following section addresses the aim and objectives that will direct the study.

1.5 THE AIM AND OBJECTIVES OF THE RESEARCH

The aim of this research is to compare and evaluate the performance of Grade 10 Accounting learners in papers 1 and 2, as well as to develop strategies to improve Accounting learners' performance. The aim leads to the objectives of the research below:

- To describe the understanding of Grade 10 learners of the Accounting concepts, and examine the extent to which Grade 10 learners can apply these key Accounting concepts correct between the 2 papers.
- To determine the kind of professional development activities that Accounting teachers in Grade 10 require in order to provide quality teaching.
- To compare the learners' performance in Accounting papers 1 and 2 in urban and township schools, and,
- To recommend innovative ways and strategies which Accounting teachers can adopt to teach Accounting.

1.6 THE RATIONALE FOR THE STUDY

The rationale for undertaking this study was to investigate and provide detailed descriptions of how the comparative evaluation of grade 10 Accounting learners' performance in papers 1 and 2 is, since the splitting of the Accounting paper and also to develop strategies to improve Accounting learners' performance. Furthermore, this study also sought to determine the effectiveness of this implementation before and after the splitting of accounting paper in terms of learner academic performance, and their motivation to improve performance in both papers. Lastly, the purpose of this study was also to identify the best strategies which grade 10 accounting teachers can use to promote active learning and improve the academic performance of grade 10 accounting learner at Lejweleputswa district, Free State.

1.7 SIGNIFICANCE OF THE STUDY

Establishing the perceptions of teachers and learners regarding the accounting splitting of paper can provide teachers with relevant strategies on how to teach and assess the learners to improve their performance in both papers. This will assist in enhancing the teachers' understandings of how can grade 10 performances be improved in both papers, the way in which they are assessed should prepare them for their formal assessments The subject knowledge in learner understanding, and the reasons behind the poor performance can help the teacher as part of intervention to improve Grade 10 accounting performance. Therefore, the significance of this study intends in contributing to the knowledge about the grade 10 learners' performance in papers 1 and 2 in the content of Accounting.

The primary beneficiaries of this research study are the learners and the teachers. This study may enhance and improve the teachers' understanding of the perceptions of grade 10 accounting learners about their experiences and on learning accounting in preparation of good performance in both papers. Moreover, it may also enable the teachers to establish and ascertain the views of these learners on identifying the difficult aspects in these papers, and what they think needs to be done to improve their performance. This benefit may contribute towards enabling them to employ the relevant teaching strategies in the subject. This may result in much more improved and positive results in accounting learner performance which have been quite vague in most cases.

1.8 PRELIMINARY LITERATURE REVIEW

A literature review was undertaken to gain some comprehension of the nature of the identified problem (Bracci and Llewellyn, 2012:100). South African matriculation performance has been increasing for the past seven years in a row (Tshikululu Social Investment, 2011:1). Despite this significant improvement, the performance in Accounting remains a major concern (CA Saga, 2012: 1). In this research, the literature review was conducted in order to achieve a comparative evaluation of Grade 10 Accounting learners performance in papers 1 and 2. Furthermore, factors related to the decline in Accounting performance, Accounting teachers being faced by numerous challenges, and solutions to the Accounting teaching challenges were examined.

1.8.1 Accounting CAPS Document

The Accounting Curriculum and Assessment Policy Statement (CAPS) describes the nature and purpose of the subject. Accounting is defined as a subject that includes skills such as recording, analysing, interpreting, communicating, presenting and problem solving, in addition to recording and preparing financial information (DBE, 2011:91). This is the guiding idea in the subject's teaching and assessment in Grades 10-12. As a result, the CAPS guidelines have a significant impact on the setting of Accounting examinations. The purpose of these examination guidelines is to highlight and further clarify examination principles and curriculum content affecting Accounting examinations so that they can be reflected in school-based assessments (DBE, 2011:94). Additionally, they are intended to assist teachers in adequately preparing learners for the demands of Accounting examinations. Apart from influencing the general teaching and evaluation of the topic, the Accounting CAPS include a number of prerequisites. These have a direct impact on the format and content of formal examinations, such as the Accounting examination. They further stipulate that the Accounting examination as a subject should consist of a 3-hour paper of 300 marks. The accounting curriculum was revised and reviewed by the Department of Basic Education (DBE).

In 2011, the South African Department of Basic Education (DBE) revised the National Curriculum for Grades 10 to 12. Angie Motshekga, Minister of Basic Education, asserts in the Curriculum and Assessment Policy Statement (CAPS) that another curriculum review was required in 2009 due to implementation challenges (DBE, 2011:17). The DBE revised the high school Accounting curriculum to include the following items:

VAT fundamentals, concepts and calculations, accounting for management concepts, principles, and reports pertaining to costing ethics and code procedures for control and audit.

After the accounting curriculum was revised, there were still some concerns voiced about why the quality of accounting learners in Grade 10 is declining. Below we review the splitting of accounting paper in Grade 10 which was implemented in 2018.

1.8.2 Splitting of Accounting paper in Grade 10 (2018)

The Department of Basic Education released Circular S12 of 2017 in November 2017 regarding the splitting of Accounting into two papers. The changes would be implemented in stages, beginning with Grade 10 in 2018, Grade 11 in 2019, and Grade 12 in 2020, according to the circulars (DBE, 2017:6). Furthermore, new structures for the examination papers were attached as annexures to the circular. The Department of Basic Education established Examination Guidelines for Grade 10 Accounting, which were issued to schools in 2018 to provide further information for effective implementation. In line with the guidance provided in 2018 and noting that 2019 was the year for implementation in Grade 11 (DBE, 2017: 8), all stakeholders were expected to present the contents of the circular to all provincial and district officials, principals and instructors of both public and private schools, as well as other relevant stakeholders. The Grade 10 examination consists of paper 1, which is Financial Accounting and paper 2 Managerial Accounting.

Financial Accounting is focused on the systematic, logical, and correct recording of financial transactions rather than the analysis, interpretation, and communication of financial statements using basic Accounting principles and practices (Taipaleenmäki and Ikäheimo, 2013:322). Managerial Accounting incorporates concepts like costing and budgeting, despite the fact that it focuses on financial and managerial data analysis, interpretation, and communication for decision-making purposes.

This research study explores learner performance in Accounting Grade 10, with regard to the two papers, since the DBE introduced the splitting of the Accounting paper from 300 marks and 3 hours to 150 marks and 2 hours for each paper.

1.8.3 English as language of learning and teaching (LOLT) Accounting

Language is an important part of education in South Africa (Joubert, 2015: 32). Language can have an impact on Accounting pupils' understanding, especially if the subject is taught in English rather than their native language. It is possible to conclude that some pupils do not fully comprehend Accounting concepts – as a result, they have a difficult time accurately recording the entry (Steenkamp, Baard and Frick, 2011:115).

According to Joubert (2013:41), learners with poor English skills have more difficulty with Accounting and, as a result, require assistance. According to Sepeng and Madzorera (2014:218), learners with poor English have difficulty reading and comprehending words and symbols. For example, since the introduction of CAPS, case studies have been included in the Accounting syllabus, which have a negative influence on students who are unable to read since they are unable to evaluate and analyse case studies to produce right responses. As a result, their limited language abilities hinder their capacity to perform well on tests.

1.8.4 Accounting education in school

Accounting is available as a mainstream subject beginning in Grade 10. It receives four hours of educational time per week. Accounting in Grade 10 should build on the underlying work in Financial Literacy that learners began in EMS in Grade 9. Educators should make sure that EMS's financial literacy module provides a strong basis for Accounting in Grade 10. Learners generally reach Grade 10 with little or no exposure to accounting (Joubert, 2014: 32).

According to CAPS, Accounting is concerned with evaluating and communicating financial data about economic sectors (2011:8). Accounting is important because it provides the critical information to help business owners make effective business decisions, according to Conradie, Kirsch, and Moyce (2012:55). Kirch and Moyce (2012:57) distinguish Financial Accounting from Managerial Accounting at the school level. Financial Accounting puts emphasis on past events for internal and external use, whereas Managerial Accounting concentrates on the future profitability of a business.

1.9 RESEARCH METHODOLOGY- A MIXED METHODS APPROACH

The purpose of this research was a comparative evaluation of Grade 10 Accounting learners' performance in papers 1 and 2 in the Lejweleputswa district, Free State. In order to achieve this endeavour, the study used a mixed methods research methodology. The study was guided by these research questions:

- What is the understanding of Grade 10 learners of the Accounting concepts and the application of these important concepts?
- What is the kind of professional development activities that Accounting teachers in Grade 10 require to provide quality teaching?
- Do learners' performance in Accounting papers 1 and 2 illustrate that there is a big gap between urban and rural schools?
- Which strategies can be used by Accounting teachers to improve the performance of learners?

Mixed methods research (MMR) is a term that describes a study in which a researcher gathers and analyses data from both qualitative and quantitative sources incorporated (Mihas and Wisdom, 2013: 1). The mixed method approach combines the advantages of both qualitative and quantitative research while also allowing for statistical triangulation. The views, experiences, and perceptions from teachers regarding learner performance were obtained through interviews. A deep understanding and opinions of the Accounting papers 1 and 2 was gained by engaging with learners through questionnaires.

According to McMillan and Schumacher (2010: 321), this methodology considers the context of occurrences, natural setting, subjects' viewpoints, and explanations for events and phenomena that need to be explored and explained. According to McMillan and Schumacher (2010: 321, qualitative researchers obtain information through interacting with a group of people in their environment (field research) and gathering, as well as assessing, pertinent written documentation. Denzin and Lincoln (2011:67) define qualitative research as "utilizing and collecting a variety of experiential information such as case studies, personal experience, life stories, interviews, and observations that reflect ordinary life, daily occurrences as well as significance in an individual's life". It does not always focus on people's concerns, but it could be a part of their daily existence.

Qualitative research was found to be appropriate because the researcher was researching learners' comparative performance with regard to Grade 10 Accounting papers 1 and 2, as well as teachers' personal experiences of teaching Grade 10 Accounting. The researcher would observe one Grade 10 Accounting lesson per school to gather more information on what was happening during the lessons – not for analysis purposes, but simply to gain an overview of how teachers taught Accounting. In addition, to gather information on accounting teaching the open-ended questionnaires were used to gather information qualitatively. People are referred to as participants in qualitative research because they are active participants in the process (Minichiello and Kottler, 2010: 4). Qualitative research, according to Hill (2012: 7), can give unique learning opportunities for both the researcher and the participants, however Newby (2010: 115) believes that it lacks a precise definition.

Therefore, this study found pragmatism as a suitable research paradigm since the study employed mixed method. The pragmatism is a paradigm that claims to bridge the gap between the scientific method and structuralist orientation of older approaches and the naturalistic methods and freewheeling orientation of newer approaches (Creswell 2013; Creswell and Plano Clark 2011:19).

1.10 DATA COLLECTION IN A MIXED METHOD RESEARCH

In this research study, data was collected in two stages, namely quantitative and qualitative stages. For the quantitative stage the use of official (CAPS DOCUMENT, CONTENT BASED QUESTIONNAIRES, and QUESTION PAPERS) documents were used to collect data and for the qualitative stage an open-ended questionnaire was applied and a semi-structured interview was conducted.

1.10.1 Data documents (Document analysis)

Documents for analysis, according to Sheri (2012:134), consist of objects in the form of documents created by schools or teachers to provide information on what learners are expected to learn and how well they are performing. In researcher's opinion, the use of official documents such as the CAPS and question papers document as a focal of analysis is a method of collecting information from any number of written or visual sources such as diaries, incident reports and official documents.

The document analysis tool that was adopted in this research study was that of working marksheets of question papers from Grade 10 Accounting in the Department of Basic Education (DBE) database in the Lejweleputswa district, Free State province. The researcher examined mark sheets at sampled schools to determine the extent to which learners in the Grade 10 Accounting paper performed better and to determine the causes thereof based on evaluation. Participants' examination scripts for Accounting Grade 10 for the period 2018 to 2020 were collected and item analysed. The results were gathered to compare the evaluation of academic performance of Grade 10 Accounting learners in Papers 1 and 2.

1.10.2 Open ended questionnaires

Questionnaires, according to Johnson and Christensen (2012: 57), collect data on people's thoughts, feelings, perceptions, beliefs and values. In this research, a questionnaire with open questions or statements was used. This open-ended questionnaire allowed the researcher to obtain as detailed information as possible in comparing and evaluating Grade 10 Accounting learners' performance in papers 1 and 2 in the Lejweleputswa district. The researcher sent open-ended questionnaires to Grade 10 Accounting teachers and a few learners, who anonymously self-administered them. Teachers and learners participated on their own free will and the rights of learners as respondents were explained to them.

1.10.3 Closed ended questionnaires

The close ended questionnaire is a tool that allows respondents to offer written responses by selecting the relevant option or mark items representing their responses. According to Babbie (2013:127), a closed ended questionnaire is a document that has questions that are purposely meant to gather information that will help the researcher to address the research questions whereby the study goal will be achieved. It is essentially a form utilized by the researcher that is completed by the participants and returned to the researcher for additional analysis, according to Creswell (2012:87). These definitions of a closed ended questionnaire, taken together, relate to Denscombe's (2013:104) comments on what makes a legitimate and trustworthy closed ended questionnaire for research purposes. The content-based questionnaires were used in this study and administered to the sampled schools for the purpose of valid statistical results analysis to address the problem the study is investigating. The purpose of the

content-based questionnaire was to compare the way learners were evaluated in the Accounting papers 1 and 2 based on their performance.

1.10.4 Semi Structured interviews

An interview is a specialized kind of communication between two or more participants with the purpose of achieving a specified goal related to a predetermined topic (McMillan and Schumacher, 2010:89). In this study, semi-structured interviews were deemed appropriate in order for the researcher to obtain more concise and accurate information about the phenomena under investigation. In addition, participants' responses could be questioned for clarity.

1.10.5 Crystalizing the findings of the research study

The use of semi-structured interviews enhanced the reliability of the research. The Grade 10 teachers were interviewed based on the research questions. The teachers were able to determine which paper the learners performed better on, the purpose being to find out about teachers' perceptions and experiences regarding both papers.

1.11 POPULATION AND SAMPLE

The population is the group of people who are significant to the researcher's study, but also to whom the findings of the study can be applied (Biggerstaff, 2012:143). According to Creamer and Ghoston (2012:38), a sample is a smaller group that is typically, but not necessarily, representative of a population.

1.11.1 Population

A population is a collection of goods, events, or people that have particular characteristics and are studied by the researcher. A population is a group of items or situations, whether individuals, things, or events, that have particular characteristics and to which the research findings should be applied (McMillan and Schumacher, 2010:129). Furthermore, the population of a study is the total group of people, objects, or events about which the researcher is interested in gathering data and generating conclusions (Van Rensburg, 2010:150). The population of this research was the Grade 10 Accounting teachers, for the pedagogical content knowledge they possess, and Grade 10 learners, because of their performance in Accounting papers 1 and 2 in Lejweleputswa district, Free State province.

1.11.2 Sampling

According to Maree (2012: 79), sampling is the method of selecting a subset of the population for research. According to Fraenkel and Wallen (2010:8), sampling is the process of selecting a group of people from a population, preferably in such a way that the people chosen are representative of the broader group.

1.11.3 Convenience sampling for quantitative research

This study explores only the comparative evaluation of Grade 10 Accounting learners' performance in papers 1 and 2 in the Lejweleputswa district. Since the splitting of the Accounting paper into 2 papers in 2018, there has been a concern about its effectiveness in terms of learners' performance. As a result, the findings of the study cannot be applied to other disciplines within the Free State schools and education department in South Africa. Furthermore, the researcher's convenience sampling technique automatically left out several learners who might have enriched the study findings if they had been included in the research population and sample. Creswell (2012:114) and Johnson and Christensen (2012:114) also express concern about this issue that convenience sampling is based on the assumption that the best information in a study can be obtained through concentrating and focusing on a relatively small number of individuals or cases. Nonetheless, the goal of this research was to accurately describe the performance of Grade 10 Accounting learners in papers 1 and 2. The sampling for the Grade 10 marksheets was 20 learners sampled in each school, which made up 100 learners. Content closed ended questionnaires, based on the marksheets for learner performance, were administered to low, middle and high performing learners. To confirm the relevance, application, and replicability of the research findings revealed in this study, it is advised that further studies be undertaken on bigger samples in quintile 1 schools across the Free State province or the country.

1.11.4 Purposive sampling for qualitative research

For this investigation, purposive sampling was used. Purposive sampling, according to Punch and Oancea (2014:37), captures information-rich data, since only well-informed people with knowledge and insight into the problem are used to offer data for the study. Purposive sampling is justified by the fact that a certain set of Accounting learners was sampled for this study since they were related to the phenomena under investigation. The performance of each school was considered when selecting the target samples.

The people in the samples were chosen because they were likely to be familiar with the topic the study was looking at, namely a comparative evaluation of the Grade 10 Accounting learners performance in the Lejweleputswa district. Five secondary schools from the Lejweleputswa district formed part of the purposeful sample.

Table 1.1 Showing total number of participants in this research

Secondary school	Number of Grade 10 Accounting learners	Number of teachers teaching Grade 10 Accounting
1	20	1
2	20	1
3	20	1
4	20	1
5	20	1
Total	100	5

1.12 DATA ANALYSIS

The data analysis and presentation state the methods used in the data analysis process and how the data was presented. For data collected from the qualitative research, a thematic data analysis was used to select, categorize, compare, synthesize, and interpret to provide explanations of the single phenomenon of interest (Punch and Oancea, 2014:33). For data collected from quantitative research, descriptive statistics was used to analyse the data. Descriptive statistics is a type of statistics that uses univariate and bivariate analysis to organize and summarize data in order to make it more understandable (Creswell 2012:98). The Accounting content closed ended questionnaires and document analysis were used as statistical measures to interpret and analyse learners' performance from 2018 to 2020. In addition, tables, graphs and pie charts were included to enhance the analysis.

The researcher made use of the mean, median, standard deviation, and minimum and maximum range using the descriptive statistics to analyse the data from the learners' responses on their content based closed ended questionnaires. The reason for the content-based questionnaire was the comparative evaluation of the learners in Accounting, the researcher being more interested in finding which paper those learners performed better on and what interventions could be devised for them to do better in

both papers. The marksheets documents and the question paper changes were also analysed quantitatively. During the analysis process, the researcher became engrossed in interview transcripts, field notes, and other materials which had been gathered. Qualitative data analysis required transcribing of audio-recorded data, which further advocated the use of themes and sub-themes for analysis.

1.13 ETHICAL CONSIDERATIONS

The confidentiality of a study's results and findings, as well as the protection of the respondents, are ethical considerations vital to research (Wynn and Williams, 2012:790). The participants were assured of the confidentiality of the information they supplied, and the purpose of the study was outlined to them. The personal information of the participants was not included in the findings of the research. The participants signed the consent form as proof of voluntary participation.

1.14 LIMITATIONS AND DELIMITATIONS OF THE STUDY

The researcher's presence during the interviews affected the participants' responses and competing priorities led to unforeseen postponements of appointments, all of which delayed the process of data collection. The focus of the research was Grade 10 Accounting learners and teachers in secondary schools in the Lejweleputswa District, Free State Province. Despite the focus of the research study being evaluating the Grade 10 Accounting paper from the perspectives of documents, teachers and learners, the findings of the study could be extrapolated to other subjects, such as Economics. Though the research study setting is Lejweleputswa, the findings of the study could be used in other education districts in the Free State province and elsewhere in South African schools.

1.15 DEFINITION OF CONCEPTS

Concepts used in the research provide clarity and demarcation and a sense of agreement to what is being referred to in the study. The following concepts are used in this research study.

Comparative – The term refers to a sentence formulation that expresses a qualitative comparison between two things or groups of objects. It also provides for an overview of comparisons, as well as positive and superlative comparison degrees (Dictionary,

2019:45). For this research, comparative will be used to compare Grade 10 Accounting performance in papers 1 and 2.

Evaluation – It is a method that critically reviews a program, according to Dictionary (2019:64). It entails gathering and analyzing data on the program's actions, characteristics, and outcomes. The purpose is to conduct program assessments in order to increase efficiency and influence programming decisions.

Accounting as a subject – Accounting is a way of recognizing, documenting, measuring, classifying, summarizing, interpreting, and disseminating accounting data in a systematic manner. It indicates earnings for a specific time period, as well as the value and nature of a company's assets, liabilities, and equity (Dauderis and Annand, 2014:1).

Learners - A learner is defined by the South African Schools Act No. 84 of 1996 as anyone who is receiving or is required to acquire education under the South African Schools Act.

1.16 STRUCTURE OF THE RESEARCH

Chapter One: This chapter outlines the introduction, the background of the research, problem statement, research questions, the research aims, the objectives, preliminary literature review, research methodology, population and sampling, data collection instruments, data analysis, limitation and delimitation of the research, definition of concepts, ethical considerations, and program of the research and planning.

Chapter Two: This chapter reviews the literature, historical background of Accounting (NCS and CAPS), factors contributing to performance, teacher training (BEd and PGCE), innovative ways of teaching Accounting, the fourth industrial revolution in Accounting, and the language of teaching and learning in Accounting.

Chapter Three: This chapter presents the research methodology used to collect data used to answer the research questions of the study. Furthermore, the chosen population and sample techniques, data collection instruments, and data analysis methods are also presented.

Chapter Four: This chapter presents the analysis of the qualitative and quantitative data gathered in the study and discusses the findings and analysis of responses.

Chapter Five: This chapter deals with the summary, conclusion, and recommendations of the research. It also provides guidelines for further research.

The next chapter presents the literature review. It offers an outline of all that this study explored regarding a comparative evaluation of Grade 10 Accounting learners in papers 1 and 2, as well as ensuring optimal performance of learners in the Accounting subject. Further, it explains the factors associated with the decline in performance in Accounting Grade 10 which are explored. Challenges faced by Accounting teachers are discussed, as well as possible interventions to overcome them. Lastly, it determines strategies that can equip Grade 10 Accounting teachers to teach Accounting effectively – that is, strategies that can improve the performance of Grade 10 Accounting learners in papers 1 and 2. This is done by means of a literature review in order to identify the factors that contribute to learners' poor performance in Grade 10 Accounting papers 1 and 2.

CHAPTER TWO

LITERATURE REVIEW AND THEORITICAL FRAMEWORK

2.1 INTRODUCTION

The aim of this chapter is to review existing literature related to the purpose of the study. The goal of the study is to examine a comparative evaluation of grade 10 Accounting learners' performance in papers 1 and 2 since the splitting of the accounting paper and also to develop strategies to improve accounting learners' performance. Furthermore, it explores a comparative evaluation of Grade 10 Accounting learners with regard to papers 1 and 2 and the provision of an optimal performance of learners in the subject of Accounting. The factors linked to a decline in Accounting Grade 10 achievement are investigated and Accounting teachers' challenges are highlighted, as well as strategies for overcoming them. The purpose of this chapter is to review literature that will help Grade 10 Accounting teachers teach Accounting more effectively, as well as strategies that will help them enhance their learners' performance of Grade 10 Accounting in papers 1 and 2. This will be accomplished by conducting a literature review to determine the elements that lead to learners' low performance in Grade 10 Accounting papers 1 and 2.

The upcoming section deliberates on the theoretical framework of the study, in relation to the study phenomenon and the research questions and objectives.

2.2 THEORETICAL FRAMEWORK

Prior considering the theoretical framework that guided this study, it is important to highlight the importance of theory and the various learning theories in relation to teaching and learning as argued by Van Wyk and Dos Reis (2016:21). The term theory refers to a collection of related statements that describe, explain and illuminate a specific phenomenon, or some particular observations. Teachers need to prepare learners in the classrooms by using a range of theories on the best effective and efficient ways to promote academic performance, noting that each theory provides a different perspective and approach to teaching and learning. There appears to be a hastening in the use of theories in education, for example, to understand the learners' perceptions on the

effectiveness of splitting accounting paper into 2 papers, teachers subject knowledge and teaching strategies employed to teach accounting actually affect learners motivation and academic performance in the subject.

The research main question in this study is sought to examine the comparative evaluation of Grade 10 Accounting learner's performance in papers 1&2. The motivation to develop a theoretical framework that would compare and evaluate Grade 10 Accounting learner's performance in papers 1 and 2. The teachers' understandings and practices of formative assessment the work of Black and Wiliam (2009:42) was considered to be relevant for this study. Black and Wiliam's theory of formative assessment informed the way in which accounting teachers' understandings and practices of formative assessment were explored and the way the data were analysed.

This theoretical framework draws its roots from Black and Wiliam. Their earliest seminal work (Black & Wiliam, 1998:66) on formative assessment drew together a wide range of research findings relevant to the notion of formative assessment without basing it on any pre-defined theory. This study also sought to examine the effectiveness of splitting accounting paper into 2 papers and how teachers make sense of this evaluation as they apply it in class.

In their work Inside the Black Box (Black &Wiliam, 1998:66), they suggested four activities which are essential in evaluating learner performance. Consequently, their theory was centred on four activities or practices of learner performance: questioning, feedback, sharing criteria, and self-assessment. While Black and Wiliam's (1998:67) contribution to the literature on formative assessment laid the foundation for their later work, it was in fact their later work that had most significance for the present research study.

2.3 DEFINING ACCOUNTING EDUCATION

Accounting Education is an education that teaches school learners to record and maintain financial books. Yet it is also a calculative way of cognition (Gray and Laughlin, 2012:98). Accounting Education frequently oversimplifies complicated issues that occur in people's organizations and social systems in practice (Bracci and Llewellyn, 2012:102). As a result, Accounting may be utilized as a linguistic weapon to advance

truth claims related to lawful organizational activities and objectives (Holm and Zaman, 2012:113). According to Boyce, Geer, Blair, and Davids (2012:67), successful education is critical, and Accounting interprets and analyses learners' individual behaviour as well as human social systems, necessitating a conscious notion of the relationship between accounting and the actual world (Boyce et al, 2012:67). Accounting improves learners' knowledge, abilities, beliefs, and ability to make appropriate financial decisions for themselves and their groups. Organization, financial management problem-solving skills, critical, logical and analytical abilities, financial ethical judgment presentation, as well as communication, definitions, and the integration of theory and practice are among the skills taught in this course. Accounting Education also tries to educate learners to face the challenges of the profession with confidence. Financial, managerial and auditing-related knowledge, skills, and values are covered in this subject. When acquiring this knowledge, skills and values, it is important to keep in mind South Africa's constitutional goals, which include legitimacy, accountability, accessibility, transparency, and ethical behaviour. Accounting is one of the subjects in the NCS which is arranged into learning fields, which serve as a home for similar subjects, as well as integrating knowledge, skills and values. Therefore, a certain understanding of the historical background of Accounting in South Africa is extremely important.

2.4 Historical background of Accounting (NCS and RNCS)

Hoadley (2011: 158) describes a critical examination of South African curriculum reform, which she carried out by referring to changes in three key areas: knowledge (what should be taught), knowers (learners), and knowing (what should be known) (learning). Thus, according to Oosthuizen (2014: 34), there were four main curriculum reforms in South Africa in order to address disparities produced by the apartheid administration. The Outcomes Based Education (OBE) Curriculum 2005 in 1997, the Revised National Curriculum Statement in 2000, and the Curriculum Assessment Policy Statement in 2012 were all part of the reforms that resulted in a new national curriculum which prioritizes human rights, democracy, and equality.

These curriculum amendments addressed four major concerns regarding the National Curriculum Statement that a task team identified and reported to the Minister of Education in October 2009 (Department of Basic Education, 2011: 12). The four concerns were:

- Criticisms regarding the NCS's implementation;
- Teachers who were overworked with administration;
- Numerous analyses of the curriculum requirements; and
- Learners' poor performance.

Just regarding the struggle against apartheid in South Africa, the following competing programmes have been proposed for the Department of Basic Education in South Africa to address or be inclusive of, among others:

- Diversity;
- National unity through education;
- Education for liberation people's education for people's power; and
- Education for practical ends.

Even though each of these includes knowledge claims and a curriculum programme, they are all driven by a certain set of expectations. Without denying that some of these roles can be fulfilled by basic education, considerable thought should be given to what schools stand for, what they can do, and what they can achieve more efficiently, i.e. considering an appropriate curriculum (Van Romburg, 2014:186). It is crucial to remember that any change, no matter how well-intentioned or planned, and no matter how minor, causes uncertainty and instability in a system (Department of Basic Education, 2015: 31).

There is a need, according to Devlin and Samarawickrema (2010:111), to regain the pedagogical and cognitive parts of schooling that have been lost owing to a focus on outcomes, as well as to restore the relevance of the teacher's position, which has been decreased by progressivism. The teacher's job is to offer the "baggage," the facts, the raw material that needs to be moulded and organized, which is subject matter or content knowledge. The CAPS has a number of distinct advantages over the NCS. It provides extensive and unambiguous information on the subject content presented, as well as subject-specific evaluation advice. The CAPS followed more of the magnitudes and characteristics recommended for an effective curriculum in the literature than the NCS did. The next section expands on the current curriculum in learning and teaching of Accounting.

2.5 The CAPS Document

The Curriculum and Assessment Policy Statement (CAPS) is a change to the National Curriculum Statement (NCS) for Grades R-12, it is not a new curriculum. However, there is a single comprehensive National Curriculum and Assessment Policy (NCAP) for each subject (Du Plessis and Mbunyuza, 2014: 212). The CAPS is more about changing what is taught (curriculum) than it is about changing how knowledge is presented (teaching methods). The elimination of OBE has prompted a great deal of controversy and debate. In this respect, one should be aware that OBE is a teaching approach rather than a curriculum. Not the teaching method, but the curriculum has altered and been repackaged. Instead of results, the curriculum is now written in a content manner (Du Plessis, 2013: 1). The CAPS aims to compile and clarify previous policy documents into a single document. This gives teachers faster access to information and a more user-friendly framework (Rajoo, 2012: 26). The following are the objectives of the school curriculum, according to Chinyani, Kadodo, and Madingwe (2013: 65).

In the CAPS, 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 (DoE, 2008b). The recording of financial information is one part. The appropriate interpretation of financial information and decision making are the ultimate objectives of the subject.

Accounting is involved with performance measurement, as well as the processing and distribution of financial data across economic sectors. Equally, the discipline ensures that ideals such as transparency, responsibility, and ethical behaviour are upheld. Accounting is concerned with the rational, methodical and correct selection, as well as recording of financial information and transactions, and also the compilation, analysis, interpretation, and transmission of financial statements and managerial reports for the benefit of interested parties (Department of Basic Education, 2011: 8). Accounting is responsible for the analysis, dissemination, and interpretation of financial data to a variety of internal and external stakeholders for a variety of resource allocation

decisions, as well as regulatory and governance compliance objectives (Freeman and Bell, 2010: 7).

The purpose of the school curriculum is to convey information and skills through various disciplines, and the purpose of the test is to assess mastery of the learned knowledge and abilities. As a result, there is a misalignment between the examination and the curricular objectives. It is crucial to remember that the examination may not cover all of the abilities and attitudes that the curriculum aims to instil on the learners. Examinations are given such a high priority that the curriculum's goals wind up becoming examination goals. In this way, the curriculum's goals are overlooked, even though they are clearly stated in the authorized curriculum documents. Learners are frequently exposed to memorizing curriculum knowledge rather than understanding it; therefore, while building the curriculum, skills and attitude should be considered.

2.5.1 Curriculum design

According to the Department of Basic Education, curriculum design is the process of conceptualizing a curriculum and organizing its primary components (subject matter or content, instructional techniques and materials, and learner experiences or activities) to provide direction and guidance as the curriculum evolves (2013:13). Financial Accounting, Managerial Accounting, and Resource Management, which include some aspects of auditing, are the three main areas of the CAPS Accounting curriculum (Ngwenya and Hall, 2014: 3). As a result of the changes in the Accounting curriculum, the ways Accounting is studied and taught has also changed.

2.5.2 Potential impact of curriculum in a South African context

Accounting information, abilities, and values are covered in this course, which focuses on three primary subjects. These subjects include a wide range of Accounting concepts and techniques, preparing students for a number of career paths, as well as critical personal life skills (Department of Basic Education, 2011: 8). The CAPS is a better curriculum in general for the current educational setting in South Africa (Grussendorf, Booyse and Burroughs, 2014: 56). Further Education and Training (FET) is a key link between schools and the outside world, according to Gouws and Russell (2013: 74). The Ministers of Labour and Further Education, who work on the 'demand side', and the

Minister of Education, who works on the 'supply side', oversee this, ensuring that learners may move from FET to higher education and training or the workforce.

The supply side of Accounting should develop learners who can graduate to further education and the workplace, as well as learners who can recognize and solve problems in order to make decisions utilizing critical and creative thinking. The current FET Band exit level results are grouped into three large curriculum areas: Financial Accounting, Managerial Accounting, and Resource Management (Umalusi, 2014: 61).

The Accounting team (Grussendorf et al, 2014: 63) find no notable omissions and indicate a sufficient coverage of contents and abilities across the FET Band. They do raise concerns, however, that many teachers train for the CAPS exam and do not devote enough time to the development of independent research skills. The Accounting team suspects that the CAPS document is not being kept up to date with current industry trends – as in the conceptual framework and language linked to financial statements in the International Financial Reporting Standards (IFRS), for example.

Grussendorf et al (2014: 63) assert that the content transition from Grade 10 to 12 is suitable, but they recommend that the Grade 10 content be reduced (Managerial Accounting being removed) to ensure better development of skills and the fundamentals of Financial Accounting and indicators. According to Ngwenya and Hall, time allocations should be changed at the beginning of Grade 10, and ethics and internal control should be combined with the teaching of other topics covered during the year (2014: 26). The CAPS curriculum includes all the cognitive levels required for teaching and assessing accounting, according to Grussendorf et al (2014: 63); they, however, are concerned that the development of higher-order skills in the curriculum, such as evaluation, analysis and creative problem solving is not guaranteed since it is currently dependent on the teacher. CAPS requires more particular assistance in the development of these higher-order skills. Although analysis, evaluation, and creative problem solving are important abilities (assessment weighting of 30%), they are not taught during ordinary class time (Ngwenya and Hall, 2014: 27).

Ngwenya and Hall (2014: 32) offer the following clearer teaching strategies and recommendations:

- ❖ It is recommended that teachers take a conceptual approach to the subject rather than a strictly procedural one.
- ❖ Setting out topics and preparing financial statements may foster a teacher-driven procedural approach. The excessive use of detailed templates promotes rote learning.
- ❖ To ensure understanding and avoid rote learning, financial statements, analysis, and interpretation should be taught simultaneously in all grades.
- ❖ An intellectual, logical, and questioning attitude is emphasized.
- ❖ In Grade 9, the statement of comprehensive income and statement of financial position must be taught.

The school Accounting curriculum (CAPS), according to Van Romburgh (2014: 42), should focus on the essential ideas of the subject area and give learners a firm foundation so that they can cope with university Accounting curricula and assessments. Specifically, universities where these courses are taught individually and where lecturers have the skills and knowledge to successfully explain these subjects can be hubs for auditing, ethics, and advanced taxation. Accounting teachers, on the other hand, face challenges in establishing curriculum, setting expectations, and ensuring that their learners comprehend what they are learning.

2.5.3 Challenges of implementing the CAPS Accounting curriculum

The challenges in implementing the CAPS Accounting curriculum are focused around how teachers and learners develop and use individual knowledge within the curriculum's constraints. Van Romburgh's Accounting study (2014: 42) of the gap between school, university, and practice suggests that the content comprehension of the Accounting teacher is sufficient. More than half of the participants had not been taught certain aspects of the school curriculum, such as the King III code on corporate governance, Managerial Accounting, audit-sampling processes, and the use of information technology in the subject. As part of CAPS, these topics were only recently introduced to the school curriculum. Topics connected to Management Resources and the King Code were not deemed as important by the learners when compared to the findings received from the lecturers' questionnaires. According to Schreuder (2014: 121),

teaching Accounting is difficult because it requires differentiating between different sections of the curriculum and adapting to different groups of students based on who is in front of the teacher. A one-size-fits-all strategy should be avoided. Teachers should shift their focus from teaching rules to teaching Accounting ideas and improving practical skills, which will help learners better understand and recall the rules. Furthermore, individual appropriation of topic information promotes other general aims of Accounting Education, such as the development of thinking capacities, communication and problem-solving skills, and the ability for life-long learning (Van Romburgh, 2014: 53).

Lack of commitment, attitude (learners unwilling to cooperate or work independently), insufficient prior knowledge, access to decent textbooks, appropriate stationery, and a calculator are all crucial materials for learners (Schreuder, 2014: 147). What happens in the classroom, while affected by the learners' backgrounds, has a significant impact on children's learning and future opportunities. Many of the issues seen in South African classrooms can be traced back to instructors' lack of topic expertise. When teachers are asked to evaluate the performance of students, these flaws are readily apparent (Taylor, 2011: 16).

Ngwenya and Maistry (2012: 24) emphasize the importance of regular practice for learners to master Accounting abilities. Accounting teachers, on the other hand, face the hurdle of big class sizes. Teachers try to determine whether learners have done the required work, but huge classrooms make individual attention impossible. Another issue that teachers face is a lack of support from school management teams and subject advisers. When a school lacks a qualified head of department, the teacher is left to fend for himself (Schreuder, 2014: 121).

Moreover, the language as a barrier to learning was mentioned as one the challenges in implementing CAPS (Mbatha, 2016:7) notes that learners would like the teacher to code-switch to their home language, because they understand EMS better if it is explained in their home language. The language barrier could lead to learners experiencing difficulties in interpreting the examinations. If learners do not understand the concepts, it becomes very difficult for them to record an entry, resulting in poor performance (Sikhombo, 2018:13).

According to the DBE, RSA (2016:5), legislation pertaining to progression was introduced in the best interests of the learners, and to minimise unnecessary school dropout. That means that every learner has an opportunity to achieve an exit qualification (such as the NSC). However, Mola (2016:11) argues that learners who are progressed are the ones who are most likely to drop out because they are out of touch with what is happening in the classroom, and do not have the foundational knowledge required to be in that grade. With Grade 12 being a 3-year study programme, if the learners do not understand the Grade 10 and 11 curricula, their chances of passing Grade 12 are very slim. A learner may fail accounting in Grades 8 and 9, but, due to the progression policy, is allowed to move on to Grade 10. We believe that such a learner is sure to fail accounting in Grade 10, because of poor subject content knowledge.

According to Assain and Lumadi (2012: 257), the new curriculum (CAPS) requires teachers to teach and think about EMS in a comprehensive perspective. Many EMS teachers, on the other hand, avoid teaching Accounting in the classroom, which has an impact when Grade 9 learners enter the FET Band. According to Rajoo (2012: 25), teacher preparation is a critical component of teacher effectiveness, which leads to exceptional teaching. Learners will see that if the teacher is not well prepared, there will be no successful teaching or learning.

High school teachers should reflect on their teaching methods and use more immersive and engaging teaching methods to help learners improve problem-solving skills, analytical thinking skills, critical thinking skills, and the ability to interpret financial data, according to Oosthuizen (2014: 192). Furthermore, the learners' capacity to perform in an Accounting paper should be shown in innovative and critical thinking regarding financial analysis in Accounting.

2.6 Accounting Paper 1 and 2

Accounting is a suitable subject for learners to reach their goals and, if learners choose it, it is an important subject for their careers and future job opportunities. It allows learners to have a vision of themselves in terms of future studies and the jobs they might like to pursue. In terms of values, skills, and knowledge it could thus be invaluable to both their personal and professional lives. As a new phase, Grade 10 is challenging, but passing this grade affords learners satisfaction and joy which definitely make it

worthwhile. According to (DBE, 2019:7) the Grade 10 Accounting Class of 2018 was the first group to write the new two-paper CAPS examination.

2.6.1 According to the assessment guidelines the splitting of Accounting paper into 2 papers is reported as follows:

Paper 1: Financial Accounting

- Recording;
- Reporting;
- Corporate Governance;
- Interpretation of Financial Information.

Paper 2: Managerial Accounting integrated with Managing resources

- Manufacturing;
- Budgeting/Forecasting;
- Internal Auditing Control.

Since the interest of this paper lies in an evaluation of Accounting learners after the split of the Accounting paper, the next section discusses the factors which contribute to poor performance in the subject.

2.7 Factors contributing to poor performance after the splitting of accounting paper

The next paragraphs provide a literature review of the pre-identified factors that will be explored in this study. These are motivation, demographic factors, Grade 10 results in Accounting, learning environment, class attendance, and learning approach.

2.7.1 Motivation

Motivation is a complex aspect of human psychology and behavior that influences how people spend their time, how much energy they devote to a task, how they think and feel about it, and how long they persist with it (Lakhan and Ekundayo, 2013:104). Internal and external classroom aspects are governed by motivation, and the same motivation is the driver of class attendance, which impacts final grades used to assess academic performance. Motivated students, according to Taole (2015:51), will attend

class consistently and submit assignments. Learner motivation, according to Eggen and Kauchak (2014:34), is one of the most important elements determining academic achievement.

Intrinsic motivation and learning environment, as well as mathematical ability, are some of the aspects that influence a learner's Accounting competency (Ligthelm, 2013:251). The learning environment is a factor that is thought to have a direct impact on learners' motivation. According to Miraftab (2012:284), providing learners with feedback on their performance in evaluations promotes motivation.

Good relationships and mutual respect between teachers as well as learners, according to Eggen and Kauchak (2014:71), can boost motivation and academic accomplishment. According to the researcher's point of view, the significant role of the ability to manage the conduct of the classroom involves knowing about the social conditions and personal backgrounds of learners. Controlling and managing a class is difficult, however, for Accounting teachers who face large numbers of learners. Kusurkar, Ten Cate, Vos, Westers and Croiset (2013:14) explore how motivation influences academic performance and propose that motivation, a deep learning strategy, and academic achievement are all positively related. Their study detected that females were more intrinsically motivated than males. The demographic factors referred to in this research include gender, academic level, and environment in which learners are living while studying.

2.7.2 Demographic factors

According to many researchers, various studies have identified demographic characteristics, active learning, learner attendance, extramural activities, peer impact, and assessment marks as factors that influence learner performance (Kusurkar, Ten Cate, Vos, Westers and Croiset, 2013:25). However, the research will dwell on gender, academic level, and the setting in which learners live while learning are among the demographic aspects mentioned in this research.

Female learners are more motivated than male learners, according to Joubert (2010:34), and so perform better academically. Hannah (2013:81) points out that female learners register in universities in greater numbers than male learners and that they outperform

their male colleagues. According to Hannah (2013:81), numbers of female students in universities are increasing in many countries. Helou and Rahim (2014:249) support the findings of Joubert (2010:44) and Killen, R. (2016:12) that females scored higher than males. This is not always the case though, as Morris and Barnes (2014:11) found no consistent correlation between gender and academic performance in Grade12.

2.7.3 Grade 12 Results

The majority of universities utilize high Grade 12 results as a criterion for admission to particular courses, as they are frequently used as predictors of academic performance at the university level. Knowing that this aspect plays a role in first-year learner selection drives learners to do well in their final high school exams. Findings in the South African context, however, are at odds with the worldwide literature – findings from South African studies are inconclusive on the impact of Grade 12 results on learners' university achievement.

This research investigates the comparative evaluation of Grade 10 Accounting learners' performance in papers 1 and 2. According to Koohang (2012:70), the quality of Accounting education can be improved by improving mathematical abilities. CA Saga (2012:26) agrees with this conclusion, adding that Mathematics is one of the predictors of Accounting performance. He believes that Mathematics should be required for entry to Grade 10.

The impact of not studying Accounting, Mathematics, or Mathematical Literacy in high school on first-year university Accounting success was explored by Millet, (2015:53). These findings show that the final grade in Accounting and Mathematics in high school had an impact on first-year Accounting performance, but that Mathematical Literacy had no effect. It was also determined that Accounting in school had a greater impact than either Mathematics or Mathematical Literacy. It was therefore proposed that Accounting be required for admission in order to boost Accounting learners' academic performance. However, if this condition for admission were enforced, a considerable percentage of learners in their research sample would have been refused entry to around eleven of the courses evaluated.

High school Accounting disciplines, according to Venter, Stiglingh, Koekemoer, Stedall, and Mostert (2014:67), may aid learners in pursuing an Accounting degree at university level. Although this study focused on high school Accounting, its findings could be applied to other Accounting education credentials. According to the studies of Chinsamy, B. (2013:56) in Twaijry's study, assert that both high school Mathematics and Accounting have a considerable impact on university Accounting learners' academic achievement. Learners with an Accounting background outperform those without it in all subjects, according to Chinsamy, B. (2013:60). As a result, high school achievement should be utilized as a factor for selecting learners' enrolment in Accounting courses at university.

If Accounting is utilized as a criterion for admission, however, fewer students may be able to enroll in a variety of university courses. If the performance of these learners in Accounting is examined, this problem could be alleviated. From 2015 to 2017, the number of learners who took Accounting in Grade 10 compared to those who took Business Studies decreased by more than 100,000 each year. In Grade 10, there are fewer learners who choose Accounting as a subject. This aversion may stem from a failure to learn Accounting while studying it as part of EMS during the GET phase (DBE, 2017:6). Because Accounting is one of the commercial disciplines, it is unclear why learners drop out between Grades 10 and 12.

This inconclusiveness, according to Joubert (2010:54), is attributable to the fact that the potential of South Africans from historically underprivileged backgrounds can only be fully realized at universities in which they have equal access to resources, quality teaching, and designated study facilities. Therefore, teacher support is necessary to accommodate all the learners regardless of their backgrounds and the school should be a conducive learning environment for all learners.

2.7.4 Learning Environment

The learning environment, according to Steden (2011:13), has a direct impact on learning outcomes. In their study of non-major Accounting learners' experiences in a private higher education institution, Urban and Naidoo (2012:149) noted that learners have a positive learning experience when teachers create a safe learning environment that is relaxed, full of humour, and where learners are encouraged to make mistakes.

Although external classroom elements such as parental engagement had little effect on learner performance, they did have a substantial impact on learner attitudes, according to Schutte, (2016:12).

According to the researchers, there is a significant difference between a safe and a hazardous learning environment. A safe atmosphere is one in which learners are allowed to participate in classroom activities without fear of psychological or emotional injury from their classmates if their viewpoints are incorrect, different, or objectionable to them. Teachers must ensure that their learners participate in order to get the most out of their learning time in the classroom. Deines, Bittner and Eichman (2012:115) point out that factors affecting academic achievement are not restricted to the learning environment alone, but that there are additional elements to consider. The learning environment's adequacy is determined by space and the teaching process, but somehow it extends beyond these two variables (Seifried, 2012:493). According to Deines, Bittner and Eichman (2012:120), physical space can contribute greatly to increased learner learning, as well as to reduced learner absenteeism.

The learning environment includes several elements such as social relationships, classroom interactions, general approach to learning activities and the physical attributes of the classroom that contribute to learning. It covers what is perceived or experienced by both the learners and teachers and stands out to be a learning variable which can mitigate academic performance of learners (Abraham, Ramnarayan, Vinod and Torke, 2008 and Bakhashialiabad et al. 2015:78). It has been broadly defined as everything that transpires in the classroom, including the various physical locations, contexts and cultures in which learners learn.

A comprehensive description of the learning environment should incorporate the culture within a class and its existing ethos, characteristics, learner interactions, how the teachers organizes the educational setting to facilitate teaching and learning, the type of learning in which learners are engaged and the assessment methods used to evaluate teaching and learning (Doppelt, et al. 2008; Cleveland and Fisher, 2014 and Litmanen, et al. 2014). This term also looks at the psychology, sociology and pedagogy of the various contexts in which teaching and learning take place and how these contexts affect the learners' achievement in terms of their performance in accounting.

Den Broks (2015:13) in particular, postulated that learners tend to perform better and portray positive attitudes towards learning when they have positive perceptions of the learning environment. Bakhashialiabad, et al. (2015:91) confirmed the earlier sentiments of Myint and Goh (2011:45), that meaningful and successful learning is believed to be positively correlated to the learners' perceptions of the learning environment, which determines what, how and why they learn. In light of the above research findings, Abraham, et al. (2018:144) and Rakici, (2014:231) caution that any attempts to improve the effectiveness of schools in meeting educational goals and objectives should not ignore the power of learners' perceptions of the learning environment on academic performance. In the same vein, Bakhashialiabad, et al. (2015:57), emphasize that measures to modify the learning environment should be based on learners' perceptions of that environment.

2.7.5 Class Attendance

High school learners miss courses on purpose or by accident, but regardless of the motivation, there are reasons for poor or good attendance. Poor class attendance is one of the reasons why learners do poorly in Accounting, according to Baard, Steenkamp and Frick (2013:118). Accounting classes were dull to the participants examined by these researchers and they particularly detested early morning classes.

Kassarnig, Bjerre-Nielsen, Mones, Lehmann and Lassen (2017:271) point out the effect of class attendance on academic performance, noting a substantial correlation. Landin and Perez (2015:77) find that students who regularly attend classes outperform those who do not on both assessments and final exams. Accounting is a progressive subject, which means that each lesson completed in class serves as a foundation for the next. Kassarnig et al (2017:104) conclude that absenteeism is one of the elements that contributes to failure in a demonstrable way. Individual learner motivation, according to Drake (2012:41), enhances attendance frequency and improves academic performance. When learners are discouraged, they do not show up to class and do poorly, whereas driven learners show up on time and do well.

2.8 Learning Approach

A learning method is defined by Watty, McKay and Ngo (2014:12) in terms of the learner's aim, behaviour, and study habits. There are three techniques of learning,

according to Drake (2012:44): using, internalizing, and accomplishing. The first two elements have been renamed surface learning and deep learning respectively. According to Teixeira, Gomes and Borges (2013:194), students who use a deep learning technique retain knowledge for the rest of their lives. Stanley and Marsden (2012:270) suggest that, in order to be competent in the future, Accounting learners need to be lifelong learners, which is a necessity in the industry. This trait may apply to the teaching profession as well, because what is learned in pre-service Accounting education must be retained when they become qualified teachers.

According to Karami, Karami and Attaran (2013:43), the learning environment as well as the experience of learners in a topic influence the choice of which learning strategy to use. Moser, (2012:847) indicates that a favorable learning environment is more likely to implant a deep learning technique (Abhayawansa and Fonseca, 2010:533). Karami, Karami and Attaran (2013:44) propose that a learners' motivation determines whether they use a surface or deep learning technique. Deep learning, according to Platow et al, is linked to good performance, whereas surface learning is linked to low or mediocre performance. According to Equal Education (2011), a deep learning strategy has a significant favorable impact on academic performance, whereas surface learning has a negative impact. Equal Education (2011) looked into the relationship between motivation, learning style, and academic performance, as well as time spent on tasks. They established that when learners are driven, whether intrinsically or extrinsically, they are more likely to use a deep learning strategy. Kabiri and Rahimzadeh, (2012:154) suggest that teachers should encourage learners to adopt a deep learning approach rather than surface learning. Although this study does not directly focus on the learning approach and teaching methods, it is clear that teacher training may still be a problematic factor if teachers are not offered sufficient training to develop themselves.

2.9 Teacher training (Bachelor of Education degree and Post Graduate Certificate in Education)

Teacher education is an important factor in increasing the quality of education in schools. The quality of the curriculum/content to which the teacher is exposed, as well as the ways in which it is executed in the classroom, determine the trained teacher's professional quality. In terms of learner performance, competency is usually connected

with highly professional performance, and there is a clear link in the educational field between a teacher's professional competence and learners' performance.

Chen, Jones and Moreland (2014:50) analysed the final marks of BEd and PGCE teachers at the end of initial training and report that the two qualifications are different in terms of the strengths and weaknesses of their own products. BEds were stronger in terms of classroom communication and classroom management, whereas the PGCEs were stronger regarding assessment and subject content knowledge. In addition, research into the comparative effectiveness of the Accounting teachers' training is mostly focused on the earliest experiences of teaching during the probation period (Ngwenya, 2012:115). Although differences are reported, the evidence is that these are short-term. This highlights the key background literature needed to explore intervention options for improving Accounting learners' grade 12 pass rate (Deines, Bittner and Eichman, 2012:116).

2.10 Methodology/strategies of teaching Accounting

Depending on the subject and topic covered, teachers use a variety of instructional styles when instructing learners (Lubbe, 2014:27). A good teacher should be well-versed in the subject she or he teaches. Poor preparation has been recognized as a factor that contributes to poor teaching of Accounting. Lewis (2017:169) affirms that, in order to improve their teaching and learning, Accounting teachers should use a variety of instructional methods in teaching, such as a teacher-centered approach, case studies, quizzes, simulations, cooperative learning, hands-on conceptual models, mnemonics, study aids, and discussions. From exposition to inquiry, there is a continuum of teaching strategies (Lewis, 2017:169). In the classroom, however, the explanation approach of teaching is conservative and frequently employed.

The exposition approach has the following characteristics: learner-centered, leader-active, learner passive, and having topic emphasis. Exposition methods include lectures, discussions, conventional demonstrations, guest speakers, panel discussions, storytelling, dramatization and the reading of textbooks, manuals or handouts. The inquiry method is a learning strategy in which the learners create their own kind of knowledge. Nonetheless, it is learner centered, leader facilitated, learner active and has learning process emphasis all qualities that she/he teaches (Lewis, 2017:171). Poor

preparation has thus been widely recognized as a factor that contributes to poor teaching.

Lewis (2017:170) further highlights a number of factors which influence a teacher's choice of classroom teaching approach. Knowledge of the approach, prices, preparation time, subject matter nature, curriculum prescription, and research suggestions on the sequencing of the learning experience are only a few of them. These are important considerations for the Accounting teacher to keep in mind. Accounting is not a subject that can be learnt just through memorization of the basic rules. It necessitates the learner's full participation in the learning process, solid theoretical understanding, and extensive practice in applying basic ideas. However, it is unknown how much these ideas are used by Accounting teachers when teaching the subject.

Learners who have a surface approach tend to have a strong desire to learn about a subject that is both motivated and determined by assessment criteria (Lewis, 2017:170). As a result, they frequently miss fundamental and guiding ideas and patterns. Learners who take a deep approach to learning, on the other hand, are interested in gaining a true comprehension of what learning entails. Lewis (2017:173) notes that the problem of poor learner performance in Accounting has been linked to teachers' disregard for the nature of Financial Accounting while arranging classroom activities. Working on activities helps learners to learn, understand, and master Financial Accounting. Exercises should be examined, marked, and learners should receive relevant feedback. Each unit should conclude with a complete test consisting of objectives and problems (Kalpana, 2014:28).

The above assertion clearly states that teachers should systematically introduce and reinforce strategies that can help learners to better understand Accounting in order to improve their performance. The next section deals with innovative ways of teaching and learning of Accounting.

2.11 Innovative ways of teaching Accounting

These strategies form a broad plan so that teaching can be used to assist learners to acquire knowledge, skills, ability, and values in Accounting.

2.11.1 Direct instruction strategy

Direct instruction is a teacher-centred strategy that uses basic strategies, including modelling, practice, and reinforcement. It is based on behavioural learning theories. Learners learn best when the teacher leads them through the steps of the learning process and ensures that they understand the purpose and implications of each stage. The teacher is also in charge of delivering and conducting the lesson. Even if students run into difficulties, the Accounting teacher has responsibility for resolving and answering them. The learner's role is to reply to the teacher's requests as instructed.

2.11.2 Problem solving

This is a learner-centred methodology in which learners learn about Accounting or any subject through problem-solving experiences. The goal of this method is to improve learners' cognitive skills through promoting effective learning in real-life scenarios such as problem-solving (Jacobs, 2016:26). This method can be used to help learners record transactions by utilizing source documents. For example, learners may be given issues produced by a novice bookkeeper, as well as financial indicator analysis.

2.11.3 Case study teaching strategy

A case study teaching approach is an effective learner-centred teaching style that may be applied to a variety of Accounting learning opportunities. When learners are provided with diverse cases based on distinct contents, such as budget, VAT, and manufacturing, this method can be applied. This method can help students develop critical thinking skills (Maphalala, 2016:89). This method can also be employed in cooperative learning, when learners are actively involved in the learning process (Jacobs et al, 2016:116). Learners are expected to look at the budget or the production process and make judgments based on their knowledge of the subject. Learners must be given advance access to the case, as part of the process, for them to be ready for a full whole-class discussion (Killen, 2015:271).

2.11.4 Cooperative strategy

Cooperative learning is a method of transforming classroom tasks into social learning opportunities. The work would necessitate learners' collaboration and support (Maphalala, 2016:73). This technique can be used to teach relevant topics in grade 12, such as budgeting. Learners pass on their knowledge of how to present a cash budget to one another. This progresses from what they know about the budget to what they do not know about it in general. To be able to debate the relevant problems, learners must have appropriate previous knowledge of the discussion agenda.

2.12 Fourth industrial revolution and change in Accounting

The fourth industrial revolution is known as Industry 4.0, or the smart industry. The 'Fourth Industrial Revolution', or Industry 4.0, originated in Germany and has recently received much attention in the media. The fourth industrial revolution is defined as the complex integration of physical machinery and gadgets with sensors and network software to forecast, control, and plan better economic and societal outcomes (Industrial Internet Consortium, 2017:289). A new level of organization and value chain management is required across the product life cycle (Kagermann 2015:24). The word technology, as well as the concept of value chain enterprises as a whole, is emphasized (Deloitte, 2015:66). Due to rapid progress and technical innovation in the production process, the global industrial environment has changed dramatically in recent years (Pereira and Romero 2017:97). This shift is centred on the adoption of new technologies for increasing automation of the manufacturing process: it is about cutting-edge technology in which industrial applications are being developed daily.

Changes in the technological world have an impact on teaching and learning of accounting, and the teaching of this subject must plan to deal with these changes. According to the website of the American Institute of Certified Public Accountants (AICPA), technology improvements will result in a decrease in work connected to compliance and a shift toward more consultative and advising services in the accounting and financial profession. It was also said that technological progress is fast changing the work environment, necessitating the development of more specialised skills and competencies to meet the needs of ever-increasing technological change (American Institute of Certified Public Accountants, 2018:349).

Kemenristekdikti (2018:236) highlights the Fourth Industrial Revolution as prompting advances in human labour, machinery, processing, and technology in a variety of disciplines, including accounting. Accountants must continue to adapt as information technology advances and the use of big data becomes more widespread. Because of the shifts in numerous domains of science, accountants must adapt their work and practice to increase service quality and global expansion through internet communication and cloud computing technologies. Accounting Education must also be updated to suit the demands of the Fourth Industrial Revolution.

In the digital era, accountants must be more prepared to anticipate the impact of technology, as well as grasp non-financial data such as data analysis, IT development, and leadership talents. The use of big data and cloud computing can improve the effectiveness and efficiency of the accountant's job. Currently, many companies are working on big data and cloud computing technology. In addition, the Ministry of Research, Technology, and Higher Education encourages the International Accounting Board to speed up the certification of accountants in order for Accounting graduates to acquire certifications of competency in conformity with industry standards in order to create a more accountable and goal-oriented ecosystem.

Changes in the curriculum in response to the current industrial revolution, of course, necessitate expensive support facilities as well as the teaching staff's up-to-date knowledge and abilities, all of which are critical. Aside from facilities, information, and abilities, it is also vital to modify one's mindset and viewpoint, as well as decision-making analysis processes. Based on the occurrence and presentation of the relevance of curriculum adaptation to the Fourth Industrial Revolution, researchers are interested in doing research with the title 'Development of Accounting Curriculum Model Based on the Fourth Industrial Revolution Approach'.

Accounting is a profession that has existed since the beginning of civilization and continues to exist today (Akpanobong and Asuquo, 2015:181). Accounting as a business and management is always able to re-employ itself in the firm in the face of numerous transitions, both internal and external to the company, such as digitalization of the challenges of information literacy and new assistance for accounting information providers. Accounting and finance can play a bigger role in the future by identifying Big

Data. The curriculum for each major subject of study in Accounting Education must be approved based on these needs by creating an Accounting Curriculum Committee. Fourth Industrial Revolution education will thus produce Fourth Industrial Revolution accountants.

Using Al-based technology, there are a number of developments that can revolutionize the function of management accountants:

- Business analysis as part of enterprise performance management (EPM);
- Predictive Accounting;
- Improved management Accounting methods;
- As a business, IT management and shared service;
- Behavioural cost management abilities and competences that are more effective; and
- Preparation of a strategic plan (Meskovic, Garrison, Ghezal and Chen, 2018:68);

When it comes to Big Data, accountants must be able to identify vital data and insight from what is derived from the data. Management accountants do not need to understand the database's structure or perform their own data analysis; instead, they can work with data scientists. When it comes to Big Data, accountants must be able to comprehend the outcomes of data analytics and identify how these insights can be used to create corporate value (Helfaya, 2018:19).

New capabilities for extracting and displaying data at the transaction and general ledger levels will allow them to perform even better analytics. If used correctly, data analytics may enable continuous audits and assist to decrease operational risks, resulting in increased effectiveness and efficiency. Furthermore, the fourth industrial revolution in accounting can enrich its work by delivering consultations that can help its clients better their competitive position, based on the results of data analytics. Forensic accounting services is another area where big data can be used. In collecting, analysing, and assessing evidence, as well as interpreting and presenting conclusions, this service involves investigative knowledge and expertise. The function of academics as guides in preparing the community's mental model cannot be ignored any longer, because academics are leaders who are tasked with opening the mind in their own way. Academics will delegate the next lead task to practitioners (business and state leaders).

When an event occurs, those who have been prepared will emerge as individuals who are ready and able to dance on the iceberg if they have been prepared to deal with situations using the correct mental model (Randolph, 2017:54). A better push towards lifelong learning is needed and links to the development of skills for the workforce in 4IR and effective teaching is measured by the learner's performance (Gleason 2018:7).

Using new technology in accounting education has become one of the most essential concerns for all accounting careers to improve. Teachers can electronically assess their learners and provide e-feedback by integrating the internet with accounting education. This resulted in an exponential increase in accounting education in particular and e-learning in general. Teachers can get immediate and constructive feedback from learners on the success of the teaching and learning methods used to offer the accounting curriculum online when they use technology in education. Helfaya (2018:13) discovered that learners at developed schools welcomed the use of e-assessment and feedback systems in accounting classes.

The use of Information Communication Technologies (ICTs) in educational practice empowers both teachers and learners, promote change and foster the development of 21st century skills (Egbri 2012., Saleme & Chukwunwendu, 2014:17). However, there is lack of access to ICT in some schools. While other teachers have access to suitable technology, others are experiencing a huge shortage of devices. As a result, teachers cannot use it to enhance learners' grasp of new knowledge. What is evident from the findings is that all teachers are keen to use ICTs like power point to teach Accounting. However, other schools did not have projectors (Hlongwane, 2020:63). Zureigat (2015:88) indicate that ICT can contribute to effective learning through expanding access, promoting efficiency, improving the quality of learning. Accounting is regarded as a subject which is aimed at equipping learners with and developing certain skills and knowledge towards solving problems and satisfaction of real-life needs (Akamobi, 2015; Saleme & Chukwunwendu, 2014:108).

In addition, although schools do not have enough ICT resources, teachers can make use of their laptops to enhance the teaching and learning and make concepts come alive. Hlongwane, (2020:63) feels strongly that ICT can help teachers to present Accounting content in ways most suited to individual learners while exposing them to

authentic experiences. This is in line with Egbri (2012:97), who said ICT-supported learning provides learners the opportunity to observe concepts applied in the real world, thereby helping to enhance learning and communicative skills. These inspire, engage, and help learners in relating school experience to work practices, thus assisting by establishing teaching and helping schools to change. The white paper written by Mathipa and Mukhari (2014) noted that most literature reveals that the effective integration of ICT in teaching and learning mainly depends on the availability of ICT infrastructure and teachers' implementation and support of ICT in education. Despite the availability of computer laboratories and media centres in most of urban schools, teachers have numerous issues that hamper the use and the integration of ICT in their pedagogic activities. Mathipa & Mukhari (2014:21) emphasise the factors that prevent ICT usage in primary and secondary schools and make recommendations that aim at encouraging all teachers to use ICT in their classrooms. This is revealing that when ICTs are used appropriately by enthusiastic and perceptive teachers, and learners with different learning styles and particular needs can be supported to manage their learning and to master the subject matter at their own pace to improver learner performance.

2.13 Learner performance National (Free State)

The Accounting curriculum is created with the learner in mind, and educators take on the role of facilitators. They generate activities that are necessary in the learning-teaching situation in the learning-teaching environment (Manda, 2014:435). In addition, learners must pass a single national Accounting exam. They are also evaluated on the same objectives. According to Sin, Reid and Jones (2012:13), innovative accounting teaching and learning practices are intended to increase creative thinking and communication abilities.

Academic performance is determined both internally and externally by the teacher's performance in the classroom and the academic performance of the students, and it can be used to determine the best teaching approaches (Avalos, 2011:13). Teachers have an impact on students' achievement since they play such an important role in their education. According to Taole (2013:43), academic achievement is decided by how the policy is implemented, which is based on best practices by teachers with learners.

Lack of resources, motivation, teacher relationships, underqualified teachers, parental guidance, a clearly defined learner support system, poor learner attendance, and a serious lack of discipline in many schools, all have an impact on pupil Accounting performance, or what is known as the culture of learning and teaching (Oredein, 2016; Zenda, 2016; Dikgale, 2012; and Rammala, 2012:64). The significant influences of the teacher have an impact on academic success. Bantwini and King-McKenzie (2011:17) emphasize the importance of seniors' assessment of teachers' evaluation of the learners' achievement. The academic achievement of learners is positively influenced by a good teacher. This suggests that there are learner-related elements that have a good or negative impact on students' academic achievement (Lewis, 2017:169).

Intervention techniques are required for learners studying Accounting in underachieving schools. Aims and objectives are desires to intervene in the learner's learning process (Gbollie and Keamu, 2017:67). Intervention has been shown to lower failure rates and class repeats in a number of circumstances. Learners are also given additional opportunity to master topics, which will improve their academic performance (Taole, 2011:93). Both developed and developing countries have attempted several intervention initiatives aimed at boosting Accounting learner's academic performance (Lewis, 2017:188). According to Van der Berg and colleagues (Van der Berg et al, 2011:87), to improve the pass rate of Accounting, the following issues must be addressed: learner and teacher perceptions, resources in Accounting teaching, learning-teaching strategies, shortage of Accounting teachers, change of curriculum, classroom conditions, and parental influence. Accounting teachers, according to the researchers, experience a variety of conditions in the classroom that force them to use their native language to teach the subject. As a result, teachers find it difficult to incorporate all of these changes into their teaching methodologies in order to teach students according to the present curriculum, which emphasizes basic accounting concepts (Ngwenya and Hall, 2014:37).

2.14 ACCOUNTING CONCEPTS

It is a basic law in India that everyone walks or drives on the left side of the road. It contributes to the smooth flow of traffic. Similarly, an accountant must follow particular rules when recording business transactions and preparing financial statements. As a result, the Accounting concepts can be defined as the fundamental assumptions, rules, and principles that serve as the framework for recording business activities and preparing financial statements.

Murphy (2014:129) clarifies the word ‘concept’ as relevant because it represents our knowledge of the types of things in the world and to be able to understand different areas. Consequently, Diseko and Modiba (2016;13) elucidate that Accounting concepts mean the basic theories, rules and beliefs which work as the foundation on recording of business transactions and preparing accounts. Accounting uses its own unique language of business. The understanding of Accounting concepts is essential to be able to communicate its information to those interested in Accounting (Ngwenya, 2012:114).

Ngwenya (2012:136) talks about different ways of explaining Accounting as the language of business;

- Accounting customs are a set of signs which carry a certain meaning. For instance, Dr (debit) and Cr (credit) are signs which are exclusive to Accounting and indicate writing on the left hand and right-hand side of the account.
- Accounting language is organized with fixed rules, it can be for sentence structure or procedure.
- Accounting applies rules of manipulation of symbols to convey meaning which is different to the business environment.
- Accounting as the language of business communicates financial data to interested people. The users of this business language must know the language used, rules and conventions to understand.

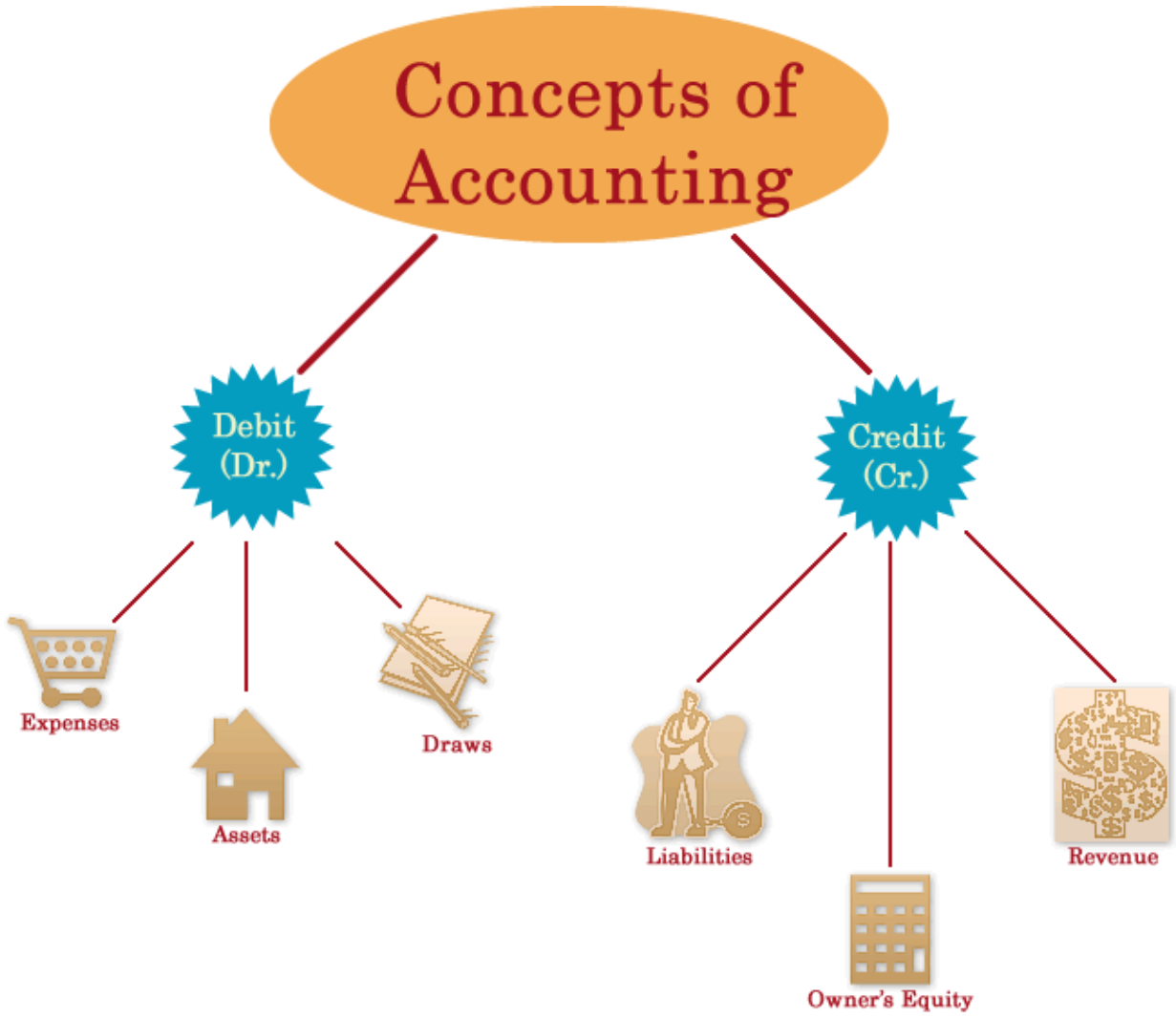


Figure 1: The Accounting concepts: Assets, Liabilities and Owners Equity, debit and credit.

By referring to Accounting concepts, that means the fundamental concepts commonly used in Accounting such as Assets, expenses, Owners Equity, balance sheet, double entry principle, revenue, as well as the liability concept (Albrecht, Stice, Stice, & Swain, 2013:144). Utmost the double entry principle is the backbone of understanding Accounting since it gives a clear explanation of the Dr and Cr signs used (Tshiovhe et al., 2018:77). Thus, Assets, Liability and Owners' Equity are the elements of the Accounting equation because it is the foundation of the double-entry Accounting system. Also, the Accounting equation shows in a business's balance sheet, in the total of all the business's liabilities and shareholder's equity (Albrecht, Stice, Stice, & Swain, 2013:21). These concepts form the basics of understanding Accounting and teachers should ensure its understanding in Grade 10 before a learner could proceed to other Grades.

On the other hand, Accounting deals with the recording of transactions that are expressed in terms of money, which means that the understanding of concepts like expenses, revenue and liabilities is essential.

The Economic and Management Sciences (EMS) was implemented in Grade 8 and 9 with the aim of introducing Accounting and Accounting concepts to learners (Coetzee, 2016:117). Coetzee (2016:119) continued to explain that in Grade 10, the curriculum continues to emphasise the teaching and learning of Accounting concepts. Diseko and Modiba, (2016:12) state that if learners can understand the main concepts of basic Accounting principles and practices, they can grasp financial transactions and how to analyse and interpret financial statements. However, there is an absence of a proper preparation at school level in Accounting.

The major purpose is to keep accounting records that are consistent and uniform. Accounting is built on these principles. All of the principles are commonly accepted rules that have grown over time as a result of experience. The numerous Accounting topics that have been explored in the following accounting concepts listed below.

- Business entity concept;
- Money measurement concept;
- Going concern concept;
- Accounting period concept;
- Accounting cost concept;
- Duality aspect concept;
- Realisation concept;
- Accrual concept;
- Matching concept.

2.14.1 BUSINESS ENTITY CONCEPT

This concept assumes that the commercial enterprise and its owners are two separate autonomous entities for accounting reasons. As a result, the owner's personal and commercial activities are kept separate. When a business owner makes a financial investment in the company, the corporation records it as a liability to the owner. Taking money or products from the firm for personal use is also not considered a commercial

expense (Makovec,2018:202). Accounting records, on the other hand, are recorded in the books of accounts from the perspective of the business unit, rather than the individual who owns the company. Accounting is built around this concept.

Significance

The following points emphasize the importance of the notion of a business entity. This concept facilitates in calculating a company's profit because only business expenses and revenues are recorded, while personal and private expenses are excluded. This concept forbids accountants from keeping track of their clients' personal or private transactions (Makovec,2018:202). From a business standpoint, it also makes recording and reporting of company transactions easier. Accounting concepts, conventions, and principles are all built on this foundation.

2.14.2 MONEY MEASUREMENT CONCEPT

This concept assumes that all business transactions must be conducted in monetary terms, or in the currency of a specific country. In South Africa, such transactions are conducted in rands. Nonetheless, according to the money measuring notion, transactions that may be represented in terms of money are recorded in the books of accounts. Consequently, Ngwenya and Hall (2014) concurs those non-monetary transactions, on the other hand, are not documented in the books of accounts. Employees' sincerity, loyalty and honesty, for instance, are not recorded in books of accounts since they cannot be measured in terms of money, despite the fact that they affect the company's profits and losses. Another aspect of this notion is that transaction records should be kept in monetary rather than physical units.

As a result, transactions that may be described in terms of money are recorded in the accounts books, and they are reported in terms of money rather than quantity.

Significance

The importance of money measurement is highlighted in the following aspects. This notion informs accountants about what they should and should not record. It aids in the accurate and consistent documentation of company transactions. If all business transactions were defined in monetary terms, it would be easier to understand the accounts generated by the company. It allows for comparing the business performance

of two different companies for the same time or two different companies for the same time period being much easier.

2.14.3 GOING CONCERN CONCEPT

According to Letshwene (2014:112), a corporation firm can operate for an endless amount of time. Simply said, it means that every corporate entity is capable of surviving. As a result, it is unlikely to be phased out very soon. This is a crucial Accounting assumption because it establishes the foundation for the balance sheet display of asset values. For example, a corporation might spend R100,000 on ten-year-old plant and gear. According to this hypothesis, every year some money will be recorded as an expense and the remainder as an asset. As a consequence, deducting the cost of an item that will be used in the business for a long time from the income of the year in which it is purchased is inappropriate. Nonetheless, only a portion of the cost is recorded as an expense in the year of purchase, while the remainder is recorded as an asset.

Significance

The importance of the going concern concept is demonstrated in the following points. This idea makes financial statements easier to prepare. Depreciation is applied to the fixed asset using this idea. It is extremely beneficial to investors since it guarantees that their assets will continue to provide revenue. A fixed asset's cost will be recorded as an expense in the year it is purchased if this concept is not used. A company's ability to make money in the future is assessed.

2.14.4 ACCOUNTING PERIOD CONCEPT

All transactions are recorded in the books of accounts with the expectation of earnings being calculated over a set period. The Accounting period notion is used to describe this. This notion, on the other hand, necessitates the development of a balance sheet and profit and loss statement on a regular basis. This is necessary for several purposes, including profit calculation, financial status determination, and tax computation (Letshwene, 2014:113). Furthermore, according to this concept, a company's infinite life is separated into two sections. Accounting periods are these components, and they can be one year, six months, three months, one month, and so on.

"A calendar year is a 12-month period that begins on January 1 and ends on December 31. The calendar year that begins on April 1st and ends on March 31st of the following year is known as the financial year."

Under the Accounting period idea, all transactions are documented in the books of accounts for a defined period. As a result, only the products purchased and sold during that period, as well as rent, wages, and other payments made during that time period, are accounted for and against that time period.

Significance

It assists in estimating a company's future possibilities as well as calculating tax on business profits estimated over a specific time. It also assists banks, financial institutions, creditors, and others in assessing and analysing business performance over time. It also aids business firms in distributing their profits as dividends at regular periods.

2.14.5 ACCOUNTING COST CONCEPT

Instead of their market worth, all assets are recorded in the books at their purchase price, which includes acquisition, transportation, and installation charges. The purchase price for buildings, equipment and plant, property, and other fixed assets is recorded in the books of accounts (Letshwene, 2014:114). For example, XYT Limited paid R500 000 for a machine to manufacture shoes, and an additional R1 000 was spent moving the unit to the facility. It was also installed at a cost of R2 000. It should also be stated that cost solely refers to the initial or acquisition cost of new assets, not to the cost of used assets, and that cost refers to the original cost less depreciation. The historical cost idea is another name for the cost concept. The cost idea has the effect that if a company entity does not pay anything for an asset, it does not appear in the books of accounts. As a result, goodwill only appears in the financial statements if the firm paid a price for it.

Significance

This concept necessitates that the asset be displayed at the price at which it was purchased, as evidenced by the supporting paperwork. It aids in the calculation of fixed

asset depreciation. The cost concept has the effect of preventing an asset from being recorded in the books of accounts if the corporate entity does not pay for it.

2.14.6 DUAL ASPECT CONCEPT

According to Ngwenya (2014:116), Accounting's fundamental or basic idea is dual aspect. It serves as the foundation for recording company transactions in accounting records. According to this concept, every transaction has a two-fold effect, affecting two accounts on opposing sides of the ledger. As a result, the transaction must be double documented. It indicates that both sides of the transaction must be recorded in the ledger. Commodities acquired with cash, for example, have two aspects: (1) donating money and (2) obtaining items. These are the two points that must be noted.

As a result, the concept of duality is frequently expressed as a simple accounting equation: Assets = Liabilities + Capital

The assets of a business are always equal to the claims of the owner or owners, as well as outsiders, according to the accounting equation above. This claim is also known as capital or owner's equity, while in the case of outsiders, it is known as liabilities or creditors equity. Recognizing the two parts of a transaction helps with the application of accounting rules for documenting transactions in books of accounts. The dual aspect concept states that every transaction has an equal impact on assets and liabilities, resulting in a constant balance of assets and liabilities. Let us look at some more commercial transactions from a dual perspective:

1. Capital invested by the business's owner

The following are the two aspects of this transaction:

- ❖ Cash receipt;
- ❖ Capital increase (owner's equity).

2. Cheque purchase of machinery

- ❖ Reduction in bank balance;
- ❖ Ownership of machinery are the two aspects of the transaction.

3. Cash-for-goods transactions

- ❖ Receipt of cash;
- ❖ Delivery of items to the customer are the two parts.

4. Rent is paid to the landlord in cash.

The two aspects are:

- ❖ Cash payment;
- ❖ Rent (Expenses incurred).

It is straightforward to use accounting concepts and properly keep the records in the books of accounts once the two aspects of a transaction are understood. According to the Dual Aspect Concept, every transaction has an equal influence on assets and liabilities, ensuring that total assets and liabilities are always equal.

Significance

This concept aids in the detection of errors by accountants. It urges the accountant to post each transaction on the opposing sides of two accounts that are affected.

2.14.7 REALISATION CONCEPT

This principle states that revenue from a business transaction should only be recorded in accounting records when it has been realized. The process of obtaining a legal right to receive money is known as realisation. Nonetheless, it is not the same as receiving an order as it is to sell anything. To put it another way, income is defined as money received or a right to receive money derived from the sale of goods or services, or a combination of the two (Parvaiz, 2017:201). Revenue is realized when goods or services are actually provided, according to the idea of realisation. In a nutshell, realisation occurs when goods and services are sold for cash or on credit.

Significance

It aids in the objective presentation of Accounting data. It states that only when things are delivered to the buyer should transactions be recorded.

2.14.8 ACCRUAL CONCEPT

The term accrual can be described as the money that has not yet been paid or received in a business at the end of the accounting year. When income becomes a receivable, it is acknowledged. In other words, expenses are recorded whether or not cash is received when they become payable, and whether or not cash is paid. In the accounting period in question, both transactions will be reported (Coetzee, 2016:173). In addition, in the case of revenue, the accrual concept differentiates between accrual cash receipt and the right to receive cash as well as the real cash payment and thus the duty to pay cash

in the case of expenses. According to the accrual concept in accounting, revenue is realized when products or services are sold, regardless of when the money is received. The accrual approach requires revenue to be recognized when it is realized and expenses to be recognized when they become due and payable, regardless of when cash is received or paid.

Significance

It assists in making actual expenses and revenue over a specific time period. It aids in the calculation of a company's net profit.

2.14.9 MATCHING CONCEPT

Income and expenses incurred to earn revenue must be recorded in the same accounting period, according to the matching concept. Nonetheless, following revenue production, the next step is to allocate it to the correct accounting financial period. The accrual concept can be used to do this. When income surpasses expenses, profit is generated. When expenses surpass revenue, the term "loss" is used. This is exactly what the concept of matching has accomplished. As a result of the matching idea, all revenues earned throughout an accounting year, whether received or not, and all costs incurred during that year are equal.

Significance

It outlines how expenses and revenue should be matched to establish a period's actual profit or loss. Investors and shareholders benefit greatly from knowing the exact amount of profit or loss made by the company.

According to Diseko and Modiba (2018:67), learners can grasp financial transactions and how to analyse and interpret financial statements if they understand the core ideas of basic accounting principles and practices. There is, however, a lack of a standard language for teaching and studying accounting.

2.15 Accounting language

Language is the most important tool for humans to communicate and learn. Early childhood is when humans acquire language. It is amazing how far learning new languages can take you, especially in today's world of globalization, which necessitates global relationships for businesses and organizations.

It is critical to study the global language, English, as it has become an integral component of our daily life. It is your second language if it is not your native tongue. The English language can provide learners with opportunities. Why allow the researcher to total up the possibilities? Language has a critical role in the creation of individual learner identities in Accounting Education (NZCETA, 2011:79). The writer claims that a link between accounting and language has already been established; for example, he claims that accounting literacy language correlates to grammatical norms. Accounting's language or discourse may be implicated in the formation of learner subjectivities that secretly advance the current social order. According to Wright and Chalmers, (2010:79), traditional Accounting Education introduces learners to the profession's ideals and terminology, a bombast of scientism and positive epistemology, and a vocabulary defined by a sense of objective truth (Maskew Miller Longman, 2013:108).

To begin with, speaking English allows learners to converse successfully in a variety of nations, allowing them to take advantage of new opportunities to work in a foreign country, as learners will be more desired and in a stronger position to apply for jobs abroad. Second, most prestigious colleges require fluency in the English language, therefore learners must be able to communicate in the language fluently. Third, English is the language of the world's finest literature, and in order to appreciate it, people must learn English. Fourth, it will allow students to attend worldwide conferences and events, as well as gain a better understanding of popular culture. Finally, English will provide learners with an infinite amount of information.

Because many learners find learning business-related courses, specifically Accounting, in English difficult, it is important mentioning that the Kingdom of Bahrain is a prominent economic and commercial hub. The purpose of this review is to offer some insight on the importance of language in Accounting Education. English immersion training is regarded to have a significant impact on the knowledge structure of business learners.

Few studies have investigated whether it affects learners' in-depth comprehension of business-related courses (Haltiwanger, Jarmin and Miranda, 2013:252) or whether it increases their English proficiency while retaining their level of understanding of business-related content (Haltiwanger et al, 2013:252).

This study examines the effectiveness of Accounting papers since they were split into two. There have been significant concerns in recent years about the teaching language that must be utilized to impart knowledge to learners. The purpose of this research study is to determine the effectiveness of Accounting papers 1 and 2 in the Lejweleputswa district. Logically, learners will understand the subject better if it is explained in their mother tongue. Nevertheless, because this is uncertain, the purpose of the study was to review the literature on the subject. In addition, below is the prompt discussion of Accounting as the language of business.

2.15.1 Accounting as the language of business

According to Ngwenya, (2012:26), Accounting is regarded as the language of business which is used to communicate financial information. Although Accounting possesses many of the characteristics of a formal language, it is a technical language designed to cater for a special need. It is a special register, or language for a specific purpose associated closely with the discipline (Evans, 2011:440). Therefore, it is important to discuss the characteristics of this register to be able to understand the nature of, and the problems related to the teaching and learning in Accounting. There are a number of reasons for describing accounting as the language of business;

- Accounting as the language of business communicates financial information to interested parties. The users of this business language must know the axioms, rules and conventions in order to understand.
- Accounting uses a set of symbols which carry particular meaning. For example, Dr and Cr are symbols which are unique to Accounting and imply writing on the left hand and right hand side of the account.
- Accounting employs rules of manipulation of symbols to convey meaning unique to the business environment.
- Accounting language is systematic and has definite rules - either for grammar or usage.

Meanings and usage of the terms in Accounting change over time. New words may enter a language, sometimes replacing other words resulting in language change in Accounting. These changes occur as a result of changes in company law and technology. Introduction of new accounting terminology or new words into English may cause semantic shift in Accounting terminology. New words with specific meaning can be coined to enhance the prestige of the Accounting discipline and the profession. For instance, in a case of 'balance sheet', this term was coined by borrowing and combining words from everyday English and giving it a new and specific meaning (Evans, 2011:122). The title 'statement of financial position' better reflects the function and is also consistent with the Framework for the preparation and presentation of Financial Statements. These variations have been captured in the new curriculum to keep teachers well-informed of the shifts in the discourse of Accounting.

2.16 English as a Language of Teaching (LoT) in an English as a Second Language (ESL) setting.

English language proficiency is not merely a barrier to learning according to a survey conducted among International Postgraduate Accounting Students in Australia, the country with the greatest percentage of multinational students looking for work. Even though there is a labour shortage in certain occupations, low English language competency remains the most significant barrier to employment (Peer & Reid, 2012:91). A survey of Master of Professional Accounting (MPA) students was circulated to investigate the impact of English language proficiency on alleged learning experiences. According to the findings, there is a definite link between linguistic competence and learner engagement. As a result, it is critical for learners to get information in the language that they understand. It must be considered that, as most knowledge is in English, to obtain that knowledge, learners must have a good command of the English language. Furthermore, the study found that most learners struggle to strengthen their English language skills both inside and outside of the classroom.

According to the findings, learners who speak fluent English and score well in Mathematics perform better in Accounting. Accounting teachers should be aware of this finding, since it has practical implications when advising potential English-speaking students to enrol in an Accounting program that will be tested and taught in English. The study showed that Accounting students can improve their Accounting performance by

taking advantage of a critical assessment of their English language and Mathematics skills. Furthermore, in the Accounting discipline, teachers must emphasize the relevance of communication and numerical ability.

Various efforts, however, have been required to minimize and overcome the impact of language. The language barrier in Accounting learning was the topic of Mohun, Pritee, Ismut, Helina and Navin's research in 2013. Teachers employ creative strategies to assist learners in overcoming language barriers, and learners were taught some basic "earth and space" ideas utilizing computer technology (ICT). The study methods included classroom observation, interviews with teachers, focus group discussions with learners, and a post-test for learners. Furthermore, the study found that writing and reading should be minimized as much as possible, with the use of mother tongue and practical training with oral interaction during sessions being encouraged to increase learner performance. Language barriers, student timidity, and disorderliness were all evident roadblocks, but by creating an appealing learning environment through innovations, these problems were alleviated, especially for low-ability learners.

Following a study of the literature, it was determined that there is a dearth of research on the impact of the teaching language (mother tongue or English language) that must be utilized to provide Accounting content material on Accounting learners' comprehension and absorption. All of the preceding studies that have been discussed have looked at the impact of language on schooling from a variety of angles. What these studies show is that there is a link between language ability and learning engagement, that learners who speak fluent English and have good Mathematics scores perform better in Accounting classes, and that most students prefer teachers who speak English (Aukrus, 2011:12; Booyse, Roux, Seroto & Wolhuter, 2011:45). Furthermore, due to a lack of knowledge of slang language, learners have trouble interacting. All of this points to the significance of language and its influence on people. As a result, it is worth noting that educators should use English language and practical training with spoken contact during lessons to increase learner performance.

Meierkord (2012:95) and Rissik (2011:273), asserts that although most learners prefer to learn in their mother tongue, English is so crucial, not just for learning and receiving information, but also for employment, that English language ability must be recognized

as a core skill. Because English is the world's second language, teachers must teach it in order to produce qualified students who will be able to manage the global financial sector. As a result, the importance of language in teaching has been recognized, and this study will investigate the feasibility of teaching and learning Accounting in the learner's mother tongue as an intervention to increase learner performance.

2.17 Mother tongue as possibility of teaching and learning in Accounting.

In the absence of formal learning opportunities and where formal study of mother tongues is possible, specialists believe that informal learning of mother tongues should be provided and promoted. When children can use and develop their mother tongue abilities, they can gain recognition for them and understand that they are of equal value to other language skills. Learners must be encouraged to practise and strengthen their mother tongue skills (Centeno & Newman, 2010:119; Amutabi & Nasongo, 2013:180). Parents, schools and the community have all demonstrated as being helpful in this regard. Non-formal and informal learning resources are accessible.

According to Johnson, (2014:34), there is conclusive empirical evidence that learning mother tongue languages alongside the language of instruction improves students' mother tongue skills as well as their language skills.

There is some evidence in the form of study that this has:

- Longer term benefits in terms of educational attainment and closing the gap between migrant and native-born children;
- Greater benefits in terms of enhancing children's confidence, cultural awareness, and pride in their culture; and
- Longer-term benefits in terms of expanding employment opportunities.

The benefits of learning in one's mother tongue are well acknowledged; however, teachers, particularly in the field of Accounting, are not necessarily aware of them. Despite the fact that speaking in one's native language boosts a learner's knowledge in some schools, teachers continue to discourage it (Johnson, 2014:34). Incorporating mother tongues into Accounting curricula, as well as formal acquisition of mother tongues as foreign languages in language classes and throughout secondary education, are likely to be effective and efficient ways to achieve the benefits mentioned in the research findings.

2.18 CONCLUSION

According to the literature, Accounting practitioners have raised concerns that the quality of Accounting Education is deteriorating. Accounting teachers are encouraged to become better educators, but little support is provided. The accounting profession has had a difficult time attracting bright students from throughout the world. Accounting teachers encounter a variety of obstacles, including a lack of accounting tools and instructional materials, according to the literature. Challenges of teaching Accounting include the fact that the curriculum does not provide a foundation for lifetime learning.

The research design and methodology employed in this study are presented in the following chapter. The chapter describes all of the study's logistical arrangements, starting with receiving authorization from the institution and distributing consent forms to the participants. The methods for data gathering and analysis are then outlined. In addition, the study's interpretation of data collection instruments and the procedures for analysing the data sets collected from participants are discussed.

CHAPTER 3

RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

This chapter focuses on the research design as well as methodology. The detailed description of the research design that is provided is followed by a review of quantitative and qualitative research methodology. The population, sampling, and data collection instruments are then presented. The final section of this chapter outlines the data analysis discussion, trustworthiness, limitations and delimitations of the study, as well as the ethical consideration matters related to the study, and lastly the chapter summary.

3.2 PURPOSE OF THE RESEARCH

The main purpose of this research is a comparative evaluation of Grade 10 Accounting learners performance in papers 1 and 2 in the Lejweleputswa district, Free State.
Questions that guided this research were:

- What is the understanding of Grade 10 learners of the Accounting concepts and the application of these important concepts?
- What is the kind of professional development activities that Accounting teachers in Grade 10 require to provide quality teaching?
- Does learner's performance in Accounting papers 1 and 2 illustrate that there is a big gap between urban and rural schools?
- Which strategies can be used by Accounting teachers to improve the performance of learners?

The next section provides an overview of the methodology that is employed by the research study.

3.3 RESEARCH APPROACH - A MIXED METHODS RESEARCH

In education, both quantitative and qualitative research methodologies are used (Muijs, 2011:1). According to Basit (2010: 17), educational researchers are increasingly using a mix of quantitative and qualitative methods. This study used concurrent mixed method research; this is the method whereby priority should be equally given to both approaches. Taguchi (2012:107) asserts that employing the concurrent mixed method design with equal weight posed on quantitative and qualitative data collected simultaneously helps the researcher to acquire rich information. The justification for this study is that a mixed method approach allows the researcher to include a wide number of people who can express their ideas concisely through the use of open-ended means. This method can be supplemented with qualitative data collected through semi-structured interviews to investigate a few specific instances more deeply.

3.3.1 Quantitative approach

The use of numbers, statistics, organization, and control in quantitative research stresses impartiality in describing and measuring events (McMillan and Schumacher, 2010:20). Quantitative research is a technique for examining the relationship between variables in order to test objective hypotheses (Creswell, 2014:32). In quantitative research, formal research tools such as questionnaires are used to collect data. Because the results are based on bigger sample sizes, they can be used to generalize concepts more broadly and make predictions about future outcomes.

Quantitative research focuses on measuring and categorizing the features presented by the people and events studied by the researcher (Mihas and Wisdom, 2013:19). The quantitative approach, according to Osborne (2012:188), focuses on measurement and quantification, behaviourism as well as positive epistemology. The quantitative method is focused on logical positivism from an epistemological stance (Vos et al, 2011:66).

The positivist approach emphasizes that natural technical approaches in human behaviour study are confined to what individuals can objectively observe and quantify, regardless of individual feelings and beliefs (Welman, Kruger and Mitchell, 2012). Moreover, according to Vos et al (2011:63), a positivist strategy isolates the variables they wish to explore and uses a standardised numeric data gathering procedure, but it remains separated from research participants in order to encourage unbiased results.

As a result, part A and B of the questionnaire for this study were standardised and based on objective questions, with respondents answering the questions without being influenced by the researcher or dictated by their feelings and ideas. Regarding the quantitative data analysis, descriptive statistics were used to quantify and analyse the data. Descriptive statistics are used to characterize and summarize numeric quantitative data into useful information (Wyse, S.E. 2011:89). The quantitative data collection instrument employed by this study was content based closed-ended questionnaires. However, with the qualitative approach having various sub-approaches, this study also used semi-structured and face-to-face interviews to collect and analyse data. The researcher thus considered a qualitative approach appropriate for this type of study.

3.3.2 Qualitative approach

Qualitative research, according to Neuman (2014:113), focuses on the interpretation of occurrences in their natural surroundings to make sense of the meanings people bring to the setting. Qualitative research has the advantage of being able to look at issues in greater depth, and data collection is usually informal and enjoyable, which encourages individuals to participate in the study. It also includes a detailed written account of how the public perceives a particular research problem. In research on people's behaviour, feelings, views, and beliefs, it emphasizes the human element.

McMillan and Schumacher (2010:78) define qualitative research as a systematic approach to studying attributes or the core nature of a phenomena within a context. Qualitative research is defined by Maree (2013:103) as a set of descriptive research methodologies that look at the quality of relationships, circumstances, activities, or materials. Qualitative research is multimethod in nature, attempting to investigate phenomena in their natural surroundings, interpret and make sense of phenomena in terms of the meanings people assign to them, or from the perspective of the participant (Vos et al, 2011:199). As a result, phenomenology and the interpretive approach are the foundations of a qualitative approach from an ontological and epistemological perspective (Vos et al, 2011:217).

The interpretive method is concerned with subjective information conveyed through language rather than figures that derive from the researcher's engagement with the respondents (Kleijnen and Antes, 2011; Welman et al, 2012:41). Nonetheless, Remler

and Van Ryzin (2011:86) point out that the interpretive method recognizes that participants differ from the accounting subject of research, necessitating an understanding of the subjective meaning of the commercial action (Gonzalez Rey, 2012:55). Data from a few situations or individuals, on the other hand, is used to generalize the larger population.

3.3.3 Research Paradigm

In social research, the word “paradigm” refers to the philosophical assumptions or to the basic set of beliefs that guide the actions and define the worldview of the researcher (Lincoln et al. 2011:93). Paradigms are conceptual and practical “tools” that are used to solve specific research problems; in other words, paradigms function as heuristics in social research (Abbott, 2014:42). Each paradigm has a different perspective on the axiology, ontology, epistemology, methodology, and rhetoric of research. In brief, for instance, post-positivism, one of the older approaches of social research, is often associated with quantitative methods and highly formal rhetoric which focuses on precision, generalizability, reliability, and replicability. Constructivism is typically associated with qualitative methods and literary and informal rhetoric in which the researcher relies as much as possible on the participants’ view and develops subjective meanings of the phenomena.

Therefore, this study found pragmatism as a suitable research paradigm since the study employed mixed method. The pragmatism is a paradigm that claims to bridge the gap between the scientific method and structuralist orientation of older approaches and the naturalistic methods and freewheeling orientation of newer approaches (Creswell 2013; Creswell and Plano Clark 2011:19). Conversely, it is vital to notice that the pragmatism would not define the object based on what it is or what it is being used for, nonetheless based on how it would help the pragmatist achieve her/his research purpose.

3.4 POPULATION AND SAMPLE

The population refers to the group of people who are significant to the researcher's study and to whom the study's conclusions can be applicable (Biggerstaff, 2012:143). Check and Schutt (2012:47) claim that the term sample is used by Creamer and Ghoston

(2012:38) to describe a smaller group that is usually, but not always, representative of a population.

The fundamental incentive for using samples, according to Kafle (2011:57), is to save the researcher's time and money. At a fraction of the cost of a thorough census of the population under study, sampling is a helpful shortcut that can give results that are practically as accurate as those acquired from a comprehensive census of the population under study. Another reason to choose a sample is that sampling theory is at the foundation of many formal data analysis methods. All statistical tests of significance demand that the data be collected from a random sample drawn from a previously defined population. Therefore, the quantitative and qualitative data sampling methods employed by this study were convenience and purposive sampling respectively.

It was stated in the first chapter of the study that the targeted population for the study was Grade 10 Accounting teachers and learners in Lejweleputswa district: Five schools were selected in the district. Each school had one Accounting teacher with five Accounting teachers in total, 20 learners in each school were selected for the study.

3.4.1 Population

The word population can be defined as the overall classification of subjects that are the centre of interest in project research, according to Veal (2011:356). A population is a group of components or cases that meets the characteristics to which the research findings will then be applied, whether they be individuals, things or else events (McMillan and Schumacher, 2010:129). Furthermore, the complete group of individuals, collection of items, or events about whom the researcher is concerned in gathering information as well as forming conclusions is referred to as the study's population (Van Rensburg, 2010:150). Five secondary schools in Lejweleputswa District were selected purposefully and they were convenient for this study in line with the research design adopted. In perspective of this, the researcher used convenience sampling to select the study sample, which according to McMillan and Schumacher (2012:102) is when a group of research participants are selected on the basis of being accessible or expedient, such as a specific grade. This study population was the Grade 10 Accounting teachers and

learners in all the five secondary schools in the district. The table below shows the population of this study.

Table 3.1: Population of the study

Secondary school	Number of Grade 10 Accounting learners	Number of teachers teaching Grade 10 Accounting
1	46	1
2	63	1
3	109	2
4	19	1
5	34	1
Total	271	6

3.4.2 Sampling

After reviewing the sample, sampling is the method of selecting participants or subjects from a population of interest so that the study results can be generalized back to the group from which they were drawn (McMillan and Schumacher, 2010:129). It is thus evident that sampling is the process of picking study participants from the general population. Purposive sampling was used to select participants for inclusion in the sample for qualitative method investigations. The selection of Grade 10 Accounting classes at the district's secondary schools used a stratified purposive sampling technique. The qualitative technique of stratifying the population is followed by a deliberate selection of a small number of cases from each level that are researched in depth in this type of sampling (Schumacher and McMillan, 2010:399). Conversely, the quantitative sampling was chosen using convenience sampling, which, according to McMillan and Schumacher (2010), is when a set of study participants is chosen because they are available or convenient, such as a school class. According to Denscombe (2013), convenience sampling is based on the idea that concentrating as well as focusing on a relatively small number of individuals or cases will yield the greatest information in a study. Individuals are purposefully chosen based on their prior knowledge or qualities. Consequently, the researcher chose grade 10 Accounting learners to participate in the study because they had crucial knowledge connected to the study topic.

Purposive sampling selects participants based on a strong suspicion that they have crucial knowledge for solving the topic under investigation. As a result, the study focused on five of the district's secondary schools. The secondary schools were selected based on the school performance in grade 10 accounting.

Following the selection of schools, a class was targeted from each school, with a total of ten participants in each class. The selection of participants was based on gender equality and academic performance. The researcher ensured that both genders were represented in equal numbers. On the class list, teachers were required to put the names of students who were above average, average, or below average. The researcher requested a record of performance in Accounting for all the learners in each class in order to compare learner responses in the content based closed ended questionnaire to their (learner) performance in papers 1 and 2 assessment. This was necessary to establish whether learner responses on the research instrument correlated with learner profiles on class tests or exams. Following a preliminary review of the questionnaire results, learners were chosen for interviews. Each school was intended to have a minimum of twenty learners on average. This means that there were approximately 100 participants. Lejweleputswa District has an approximate population of 271 learners at FET level in all the five secondary schools. The schools and number of learners who took part in the study are listed in the table below. These schools were chosen because they are conveniently located.

Table 3.2: Showing total number of participants in the study

Secondary school	Number of Grade 10 Accounting learners	Number of teachers teaching Grade 10 Accounting
1	20	1
2	20	1
3	20	1
4	20	1
5	20	1
Total	100	5

Any process that derives conclusions based on measurements of a subset of the population is referred to as sampling (Zikmund and Babin 2012:658). The researcher

observed that it was going to be expensive and time-consuming to find many schools to participate in the study in the Lejweleputswa district, Free State.

The sample consisted of learners and teachers affiliated with five selected secondary schools in the Lejweleputswa district. In this study, two forms of sampling were used: purposive and convenience sampling. Both sampling procedures were employed for this investigation because the key criterion in this sampling approach was personal judgment about who might be able or willing to supply the best information to fulfil the study's objectives.

Purposive sampling was utilized in the investigation. Purposive sampling was utilized since it was the most appropriate sort of sample for mixed method research. Purposive sampling is when a researcher chooses a sample based on his or her own judgment. The geographical area and schools were identified through purposive sampling. Purposive sampling was chosen because the participants were likely to be aware of the phenomenon the researcher was examining, according to McMillan and Schumacher (2010:15). The purposive sample was chosen because Grade 10 Accounting learners in the Lejweleputswa district were expected to be familiar with the Accounting evaluation in papers 1 and 2. Convenience sampling was used in the study by selecting grade 10 Accounting learners in the 3rd term in the 2021 academic year. Purposive sampling has a number of advantages, one being the vast range of sample procedures that can be applied throughout qualitative research designs.
The following section outlines the data collection instruments.

3.5 DATA COLLECTION INSTRUMENTS

The process of obtaining and collecting data is known as data collection (Koshy, 2011:14). Data may be gathered by questionnaires, document analysis or interviews. Machines may record it, such as involved in scanner data and web-based surveys (Englander, 2012:30). For this study, the data collection processes included open and closed-ended questionnaires, semi-structured interviews, and document analysis.

The following three sections outline the instruments of data collection that were used in the study.

3.5.1 Questionnaires in social research and the current study

A questionnaire is a set of written questions used to collect information from the participants and is one of the most frequent data gathering techniques in the social sciences (Mills, 2011:293). The structure of the questions, as well as selections on the sorts of response formats for each question, are two crucial parts of questionnaire design. Open and closed-ended, as well as contingency questions, are the three types of survey questions that can be found.

This study's questionnaires were both quantitative (closed-ended questionnaires) and qualitative (open-ended questionnaires). Closed ended questions required the respondent to choose from a set of five possible answers. They were easy to administer, assess, and code, but they could leave out important options. Open-ended questions, on the other hand, provide context for respondents' responses. This style of inquiry ensures that responses are varied and intense (Mitchell, Namey and Guest, 2013:501). In addition to selecting specified answers in closed-ended questions, open-ended questions allow participants to make a personal, honest response. Open-ended questions are satisfying because they allow respondents to express their thoughts and worries about the phenomenon being studied. Closed ended questionnaires, however, are based on the options given.

Closed-ended questions required the respondent to choose a response from a list of possible answers provided by the researcher. In the current study, the learners were presented with 33 questions covering biographical information, GAAP principles, fixed assets, financial statements, reconciliations, VAT, and cost accounting (cf. Appendix F). This content-based questionnaire was specifically designed for the purpose and 80% of

the questions were set based on Bloom's taxonomy and cognitive levels. Closed-ended questions ensure that respondents' responses are consistent, and the data is simple to process and analyse.

The purpose of the questionnaires was to elicit information or opinions of teachers (open-ended questionnaires) and learners (content based closed ended questionnaires) about the comparative evaluation of Grade 10 Accounting learners' performance in papers 1 and 2 and how teachers and learners experienced this phenomenon. The purpose of the questionnaires was to let teachers reflect on their attitudes regarding teaching and evaluating Grade 10 Accounting, as well as offer information on their professional development activities; while, with regard to learners, it was testing the content-based knowledge on comparative performance between the 2 papers.

The questionnaire was designed to be simple and easy to use. The questions were divided into three sections to provide clarity and logical sequencing. The first section was based on the demographic information. The second section was the questions to the educators based on the effectiveness of splitting Accounting paper, together with their professional development in teaching the subject. The third section concerned the learners' feeling about their performance after the splitting of the Accounting paper from 1 to 2 papers, as well as engaging learners in deliberating on their performance and views on the quality of the subject evaluation in papers 1 and 2. The learners' closed ended questionnaires consisted of 4 parts: Part-A biographical data, Part-B GAAP and fixed assets, Part-C financial statements, Part-D reconciliation and VAT, and Part-E cost Accounting.

The questionnaires were first e-mailed to teachers and learners, then the researcher distributed hard copies to teachers and learners in the selected schools. Each questionnaire was accompanied by a covering letter that explained the research study and invited teachers and learners to participate. The covering letter contained assurances of confidentiality, as well as gratitude for the participant's time and thoughtfulness. Each participant received a copy of the letter from the Free State Education Department granting the researcher permission to conduct the study in the selected schools. The researcher collected the questionnaires from each school after 3 weeks some questionnaires, however, were emailed back to the researcher. Two further

e-mails were sent after the questionnaire collection process was completed. Each of these letters drew a few additional responses.

The completed questionnaires were emailed, saved electronically, then printed for easy reading. Both online and manual versions of the questionnaires were saved.

3.5.2 Semi Structured interviews

In the social sciences, semi-structured interviews are most commonly used, as opposed to structured interviews which have a set of questions from which no deviation is allowed. A semi-structured interview is thus more open, allowing for new ideas to develop as a result of the interviewees' responses. In a semi-structured interview, the interviewer usually has a list of topics to discuss. These topics or issues should be provided well in advance of the interview. Interviewers frequently benefit from using an interview guide, which is a loose collection of topics and questions that the interviewer can use in a variety of ways for different participants.

In this study, semi-structured interviews were used, and the questions were written as an interview schedule. The questions provided interviewers the freedom to clarify anything that came up throughout the interview. In this study, five Grade 10 Accounting teachers were interviewed. This method was selected because it provided the researcher with questions of focus and hence guided him not to lose the aim of the interview. Semi-structured interviews were chosen based on the following benefits indicated by Cohen, Manion and Morrison (2011:47):

- Prompts and probes are incorporated into the question structure;
- Clarity-seeking questions are provided;
- More information or elaboration is required;
- There is a comprehensiveness that considers the variety of responses;
- It is adjustable as a follow-up is made;

Interviews provided teachers with an opportunity to reflect on the comparative evaluation of Grade 10 Accounting learners' performance in papers 1 and 2. They were able to conduct in-depth discussions about topics they might not have had the opportunity to discuss informally. All of the interviews took place in schools and lasted 45 minutes. The purpose of utilizing semi-structured interviews was to obtain sufficient information

regarding the data required. The researcher carefully listened to the participants' comments in order to elicit new information about the academic achievement of Grade 10 Accounting students in the Lejweleputswa district. According to McMillan and Schumacher (2010:78), semi-structured interviews allow respondents to express themselves while also providing more information on the issue.

3.5.3 Document analysis

For educational research, documents are an important yet underutilized resource. Researchers can analyse and assess a wide range of primary documents (Arthur et al, 2012: 213). Data collection from documents is a completely different concept than data collection from humans (Thomas, 2014: 170). Documents are a technique of contextualizing information since they represent a distinct version of reality created for a certain purpose (Flick, 2014: 357). According to Flick (2014: 357), the objective of document analysis should be to contextualize information. They should be viewed and analysed as methodologically constructed communicative shifts in creating accounts of events, rather than being used simply as information carriers.

The documents analysed quantitively were grades 10 to 12 Accounting curriculum 2018-2020 learners' assessments mark schedules, their Accounting question papers 1 and 2, memoranda for the examination assessments period 2018 to 2020, and all Accounting learners' marks in each school and their percentage performance in each year.

Before the Accounting paper was split, the CAPS (FET) grade 10 Accounting curriculum was compared to the 2017 examination curriculum covered. The goal of the first comparison of the Grade 10 Accounting curriculum CAPS (FET) 2017 with the current one after splitting the Accounting paper was to see whether learners performed better before or after the splitting, and whether the question paper followed the CAPS policy requirements in terms of weightings, cognitive levels, and the topics that were removed after splitting Accounting paper. The goal of the second comparison was to see how similar and different the Accounting examination evaluations were in 2017 and 2018, in order to identify any flaws and see how well norms were followed and standards were maintained.

The researcher was responsible for ensuring the rights and welfare of all respondents, because this study was based primarily on human beings who are learners and teachers. Therefore, it was extremely important that the role of the researcher in this study was clearly outlined.

3.6 The role of the researcher

The researcher following a qualitative method is the most crucial research instrument in a mixed method study. Accordingly, it is vital to establish confidence among all participants. Throughout the collection of data and the data analysis stages, the researcher's conscious presence entails being aware of assumptions, theoretical knowledge, professional background and common sense regarding the phenomena (Molla, 2010:37).

Smith (2011:76) describes the five key attitudes that phenomenological researchers should adopt.

3.6.1 Openness

It is critical to maintain an open mind during the research process, and the occurrences have to disclose themselves without the incorporation of assumptions or external hypotheses. Therefore, it is necessary to be constantly conscious of preconceptions, as well as setting them aside, or bracketing them, in order to expose the phenomena as they were experienced by the research participants.

3.6.2 Encounter

Throughout the interview, which is considered as an interaction, the researcher has an ethical commitment to the subject. By explaining the study and being entirely honest in his or her responses to the interviewee's questions, the researcher creates a bond with each participant. It is thus crucial to maintain eye contact. Moreover, a strong sense of compassion, respect, and gratitude for the shared experiences must be obvious in all contact sessions.

3.6.3 Immediacy

Initially this refers to a researcher's immersion in the phenomena being investigated, as well as their capacity to maintain the required distance to maintain a sense of self among

the processes being studied. Such a balance assures that both the researcher and the participants can trust each other. The purpose of the interviews was made clear to the participants and, throughout the study, the researcher's professional background was highlighted, particularly during the interviewing process.

3.6.4 Uniqueness

The substance of the phenomena, rather than the substance of a single experience, is the focus of phenomenology. While searching for the core elements common to each interviewee's testimony, it is crucial to keep the uniqueness of each interviewee in mind during the data analysis process. The individual impressions and experiences of each participant with the events under investigation were properly reflected.

3.6.5 Meaning

The researcher must generate an environment in which the subject can reflect on and assign meaning to specific experiences. The researcher devises a system for traveling back and forth between the data, themes, and sub-themes being identified throughout the data analysis stage, thereby ensuring that the writing represents the researcher's understanding of the participants' lived experiences.

The following section points out the how the data collected from the participants was analysed using different methods.

3.7 DATA ANALYSIS

This research used a mixed-methods approach. The data was analysed quantitatively as well as qualitatively. The data acquired from the closed-ended questionnaire items was analysed using descriptive statistics (Mean, median and standard deviation) to compare evaluations of learners' performance in Grade 10 Accounting papers 1 and 2. The researcher measured the marks, or the results of assessments based on the learner's performance in each paper, and they were analysed through descriptive statistics. Meanwhile, learners' responses from open-ended questionnaires were categorized based on emergent themes (Creswell, 2013:77) related to concept definitions and applications in Accounting. The information gathered through semi-structured interviews was transcribed verbatim and analysed thematically using content analysis as themes and categories emerged. To examine if there was a link between

learner knowledge of Accounting topics and findings from teacher participants, learners' responses were compared to findings from teacher participants (Russell and Chernoff, 2011:178).

After the interview schedules had been completed, data processing began. The first step in this procedure was to organize qualitative data gathered from participants through semi-structured interviews. Except for the researcher's understanding of the research topic, the search for meaning was accompanied by the discovery of smaller units of meaning in the data that could be interpreted without additional information. To uncover relationships and inherent meaning, the data was organized into themes and categories. In this study, data transcription took place during document analysis and interviews. According to McMillan and Schumacher (2010:369), transcribing is the process of capturing notes and other pertinent information and turning it into a format that makes analysis easier. The statistical techniques used in this study are discussed in the three sections below.

3.7.1 Descriptive Statistics

Statistics serves two primary purposes. Some characterize the appearance of the data, their centre or midway, the extent to which they are dispersed, and the degree to which variables within the data are associated with one another. Descriptive statistics is the term for these types of statistics (Leedy and Ormrod, 2010:260). Descriptive statistics are statistical computations that characterize a sample's characteristics or the connection between variables within a sample (Jacobs, Vakalisa and Gawe (2016:260). Descriptive statistics, according to Giorgi (2012:10), provide basic information about the number of people who took part in a study, their characteristics, and how they performed on a test or result. This study used descriptive statistics in a form of the Statistical Package for Social Science (SPSS) in order to calculate the mean, median and standard deviation for analysing quantitative data.

3.7.2 The Mean

In education, an interval scale is used for most quantitative measurements. The mean (also known as the average) is the most commonly used measure of central tendency. Gay, Mills and Airasian (2010: 307) indicate that the mean is a descriptive statistic that is used to determine central tendency. The arithmetic average of the scores is calculated

by adding all of the scores and dividing by the total number of points. Fraenkel and Wallen (2010:192) define the mean as another average of all the scores in a distribution. The mean of a collection of scores of 30, 45, 57, 66, 78, 84, and 90, for example, will be 64. This is calculated by combining all the scores together, which equals 450, and then dividing the total number of scores by 7. In addition, in this study, the mean was utilized to assess the evaluation of learners' performance on Accounting papers 1 and 2.

3.7.3 Triangulation

Triangulation, according to Gay et al (2010: 377), is the process of merging several approaches, data gathering tactics, and data sources in order to obtain a more comprehensive picture of the issue under investigation. In this research study, as suggested by McMillan and Schumacher (2010:379), the researcher used quantitative and qualitative research approaches using multi-modal data collection, such as the CAPS document, the open-ended questionnaire, and the semi-structured interviews. The study used triangulation to compare the results of the questionnaires and face-to-face interviews. To discover persistent and common themes presented by the teachers, the researcher assessed their responses on questionnaires as well as face-to-face interviews. The study falls within a mixed method approach and trustworthiness was applied, whereby the data collection instruments were validated. The data analysed showed a significant relationship between open and closed questionnaires and the semi-structured interviews.

3.8 RELIABILITY IN MIXED METHODS.

While most authors define reliability in the context of quantitative research, Okeke and van Wyk (2016:93) assert that it also refers to dependability and consistency in quantitative research. The term "reliability" refers to the ability of a procedure to produce consistent results when used repeatedly with regard to the same items. Precision and accuracy are important aspects of reliability – which is information that is always accurate and consistent, regardless of the conditions. To improve dependability, researchers should consider whether identical results will be obtained by other researchers using the same tool or technique and whether the same picture will be obtained by utilizing the procedures on different occasions. It is crucial to remember, conversely, that reliability does not guarantee the accuracy of study findings. Accordingly, the researcher used face to face interviews and open-ended

questionnaires as a follow-up and validation of the data obtained, as well as the themes that arose from the open-ended section of the questionnaire, which allowed learners to submit any extra information pertaining to their performance regarding teaching strategies they prefer in class and the intervention suggestions made to improve their performance.

3.9 VALIDITY AND TRUSTWORTHINESS IN MIXED METHODS.

There are differences in Accounting about what should be deemed a valid research finding and its trustworthiness. As the research study is oriented towards MMR, it is important first to determine validity and trustworthiness in that part of the research study which is the quantitative approach. Second, in mixed method research, trustworthiness refers to ensuring that the data collection methods employed are accurate and reliable, that the results collected cannot be tampered with in any way. The content based closed ended questionnaires were first administered to 15 Grade 10 Accounting learners with 15 questions as a pilot study before the actual study. When the results indicated the data as being invalid, the questions were increased to 33 and the content was validated by the Accounting teacher and senior lecturer for Accounting methodology in the Lejweleputswa district, Free State. All these initiatives were carried out to improve the accuracy and validation of the statistical results of the study. Lastly, limitations and delimitations are very important to be considered when a study is conducted.

3.10 LIMITATIONS AND DELIMITATIONS OF THE STUDY

The environment or setting of the research study, as well as the study's findings, were its limitations. The findings of the research study were limited to schools, teachers, and learners in the Free State province, Lejweleputswa district. One of the limitations of a qualitative research study, according to Mack (2010:8), is the inability to generalize the findings to different contexts. The subjective factor of the participants' perceptions, opinions, and feelings are relative regarding replication in other contexts. With regard to the delimitation of the research study, the researcher argues that similar findings, such as the literature on Accounting Education, teachers' pedagogical knowledge of Accounting Education, and challenges learners face with learning of Accounting Education would be found in other schools in South Africa. One of the most significant aspects of this study's participants' protection was ethics, which was considered by the

researcher. Ethical considerations consisting of four principles are thus explained in detail in the next section.

3.11 ETHICAL CONSIDERATIONS

The following procedures were followed in the research study in order to adhere to ethical standards for conducting research at the Faculty of Humanities at the Central University of Technology, Free State. First, the title of the research proposal was approved, and ethical clearance was issued by the University (See Appendix G). Secondly, the researcher applied to the Free State Department of Education for the purpose of conducting research with learners, teachers, and official documents and approval was granted (See Appendix H). Letters of request to sampled participants were written and the participants who were sampled consented.

According to Lauri (2011:171), plagiarism, honesty, and respect for individual rights are all ethical considerations. When conducting a research study, ethical considerations such as plagiarism, honesty, and respect for individual rights have legal repercussions and are thus essential (Khan et al, 2011; Welman et al, 2012). The researcher acknowledged sources used in this research study and the Turn-It-In computer programme was used to determine various levels of plagiarism (See Appendix I).

The following notes and considerations, as suggested by Hennink, Hutter and Bailey (2010:63), were adhered to:

- Informed consent: Participants should be given enough information about the study in a format that they can understand, and they should be able to choose whether to engage in the study on their own. The participants were provided enough information in the form of a letter and those who chose to participate signed the letter after reading and comprehending the study's requirements.
- Self-determination: Individuals have the right to choose whether or not to participate in the study, including the right to refuse without consequence. Respondents who refused to sign the letter, because they did not agree with the study's terms and conditions, were removed from the study.
- Minimization of harm: Participants should not be harmed or put in danger as a result of the study. The participants were not harmed in any way during the research.

- Anonymity: Participant's identities should always be kept private. Participants were not required to provide identity or their school's name in order to complete the questionnaire. However, a few respondents insisted on having their information included on the questionnaire, because they were interested in the study's outcomes once it was completed.
- Confidentiality: Researchers must ensure that all data records are kept private at all times. For the purpose of this study, all participant information was kept strictly confidential.

Informed consent, self-determination, reduction of harm, anonymity, and confidentiality should all be followed when conducting research, according to Hennink et al (2010:67), and the researcher followed all of these stated ethical principles. In order to collect data, participants were not manipulated in any way. When the questionnaires were disseminated, a letter was sent to principals informing them about the research study and encouraging them to have their Grade 10 Accounting teachers complete the questionnaire. The goal of the study was explained in an accompanying letter to Grade 10 Accounting teachers. It ensured their anonymity and privacy.

The study's permission to be conducted in the Free State Education Department did not automatically imply that learners and teachers would endorse it. Each person had to be willing to take part. All participants were made aware that their participation was entirely voluntary. Participants were notified about the study project for which the interview data would be used before each interview (Given, Winkler and Willson, 2014:73). The participants were able to make informed decisions because of this. Before the interview could take place, each learner and teacher had to provide their permission. Both parties signed a consent form acknowledging that the participant was aware of the nature and purpose of the interviews and study, as well as granting permission for the interview to be audio recorded. Participants were informed that the information they provided would only be utilized for the purpose of this study's goals only. The data obtained from the study would only be used for the purpose of the study and would only be accessible to the researcher, supervisor, and the examiners. This chapter is concluded in the next section.

3.12 CHAPTER SUMMARY

This chapter focused on a review of the research methodology and design, as well as the data collection techniques and procedures used in the study. The chapter further indicated the sampling method with the data processing procedures the study used. Then, the chapter examined the statistical method employed for data analysis in this research study.

The presentation of data and analysis, as well as findings, of the research study are outlined in the following chapter.

CHAPTER 4

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF RESEARCH RESULTS

4.1. INTRODUCTION

In the preceding chapter, the research design and research methodology utilized to produce data for this study were explained and addressed by the researcher. The main goal of this chapter is to show how data collected was quantified and qualified by demonstrating how information sources were located, presented, analysed and discussed. Furthermore, the information presented in the chapter is based on data collected using open-ended questionnaires. These are presented in relation to the study questions that were used to collect data, as indicated in chapter 1. In addition, the data analysis and findings are discussed in relation to the literature reviewed. Marlow (2015:43) defines data analysis as a method of adding meaning to acquired data. For the analysis to be useful, the research data must be presented.

This chapter is structured into five sections to enable logical presentation, analysis, interpretation, and discussion of findings easier. The biographical profile of study participants is presented in the first section. The second section summarizes and explains the results of surveys issued to Accounting teachers in Grades 11 and 12. The third section summarizes and analyses the results of questionnaires given to Accounting learners in Grade 10. The conclusion and a comprehensive summary of the important points discussed in the chapter are presented in the final section.

4.2 DEMOGRAPHICAL DATA ANALYSIS

The first sections of the questionnaire (Section A) consist of the questions requiring demographic data of the participants based on their age, gender, ethnicity, school location, and school quintile. This data was gathered essentially to provide information on gender, whether the school was rural or urban, the school quintile, and teachers' and learners' age groups.

Table 4.1: Demographic information of the research participants for qualitative research.

S/N	DESCRIPTION	CODE	GENDER	RACE	AGE GROUP	SCHOOL LOCATION	TYPE OF SCHOOL
1	Teacher	PL2	Female	White	36-50	Urban	Private
2	Teacher	PL1	Male	Black	26-35	Urban	Public
3	Teacher	PL2	Female	Black	36-50	Rural	Public
4	Teacher	PL1	Male	Black	51+	Urban	Public
5	Teacher	PL1	Female	Black	36-50	Rural	Public
6	Learner		Male	Black	15	Urban	Public
7	Learner		Male	Black	17	Urban	Public
8	Learner		Female	Black	17	Urban	Public
9	Learner		Female	Black	16	Urban	Public
10	Learner		Male	Black	17	Urban	Public
11	Learner		Female	Black	15	Urban	Private
12	Learner		Female	Black	18	Urban	Private
13	Learner		Male	Black	17	Urban	Private
14	Learner		Male	Black	16	Urban	Private
15	Learner		Female	Black	16	Urban	Private
16	Learner		Male	Black	16	Urban	Private
17	Learner		Female	Black	16	Urban	Private
18	Learner		Male	Black	17	Urban	Private
19	Learner		Male	Black	16	Rural	Private
20	Learner		Male	Black	16	Rural	Private
21	Learner		Female	Black	17	Rural	Public
22	Learner		Female	Black	15	Rural	Public
23	Learner		Male	Black	17	Rural	Public
24	Learner		Female	Black	16	Rural	Public
25	Learner		Female	Black	16	Rural	Public
26	Learner		Female	Black	16	Rural	Public
27	Learner		Female	Black	17	Rural	Public

28	Learner		Male	Black	16	Rural	Public
29	Learner		Male	Black	16	Rural	Public
30	Learner		Male	Black	16	Rural	Public
31	Learner		Male	Black	15	Rural	Public
32	Learner		Female	Black	17	Rural	Public
33	Learner		Female	Black	16	Rural	Public
34	Learner		Male	Black	16	Urban	Private
35	Learner		Female	Black	16	Rural	Public
36	Learner		Female	Black	16	Rural	Public
37	Learner		Female	Black	16	Urban	Public
38	Learner		Male	Black	18	Rural	Public
39	Learner		Female	Black	16	Rural	Public
40	Learner		Female	Black	16	Urban	Public
41	Learner		Male	Black	16	Rural	Public
42	Learner		Male	Black	17	Rural	Public
43	Learner		Male	Black	16	Rural	Public
44	Learner		Male	Black	16	Rural	Public
45	Learner		Male	Black	16	Urban	Public
46	Learner		Male	Black	16	Urban	Public
47	Learner		Female	Black	15	Rural	Public
48	Learner		Female	Black	16	Rural	Public
49	Learner		Male	Black	16	Rural	Public
50	Learner		Female	Black	16	Rural	Public
51	Learner		Female	Black	17	Rural	Public
52	Learner		Female	Black	16	Rural	Public
53	Learner		Male	Black	16	Rural	Public
54	Learner		Female	Black	16	Rural	Public
55	Learner		Male	Black	16	Rural	Public

Table 4.2: Demographic information of the teachers

Background information derived from the interview questions consisted of teacher qualifications, years in teaching experience, and district Accounting working relationship. This information was gathered to learn about the maturity level, academic background, and teachers' experience of those who took part in the study.

The next section will consider some of the biographical information for teachers summarised in Tables 4.2.1 to 4.2.7

1. **Gender**

Table 4.2.1 consists of information on the number of male and female Accounting teachers who participated in this study.

Table 4.2.1 Accounting teacher participants' gender

N=5

Category	Value	Percentage
Male	**2**	**40**
Female	**3**	**60**
Anonymous	**0**	**0**
TOTAL	**5**	**100**

Table 4.2.1 provides the demographic information of Accounting teachers in this study based on gender. The table shows that 2 teacher participants were male and 3 were female. According to the table, the majority of Accounting teachers in the study were females. It seems as if the gender composition of participants reflects the general trend of gender composition in South African schools (Statistics South Africa, 2014:4).

Table 4.2.2 Accounting teacher participants' post level

N=5

Category	Value	Percentage
PL1	**3**	**60**
PL2	**2**	**40**
Anonymous	**0**	**0**
TOTAL	**5**	**100**

Table 4.2.2 provides the demographic information of Accounting teachers in this study based on their teaching position. The table shows that 3 teacher participants were in post level 1 and 1 was in post level 2. According to the table, the majority of Accounting teachers in the study were in post level 1 and the other 2 were Heads of Department (HODs). Thus, it can be concluded that P1 educators would have considerable time in the classroom and that HODs could be considered experienced Accounting teachers even though they would have HOD duties outside the classroom.

Table 4.2.3 Accounting teacher participants' ethnicity

N=5

Category	Value	Percentage
Black	**4**	**80**
White	**1**	**20**
Anonymous	**0**	**0**
TOTAL	**5**	**100**

Table 4.2.3 provides the demographic information of Accounting teachers in this study based on ethnicity. The table shows that 4 teacher participants were black Africans and that 1 was a white person. According to the table, the majority of Accounting teachers in the study were black Africans. Most of teachers were in rural and township schools. It may seem as if teachers in rural schools were more than those in the urban areas, but this study was based in rural, townships and urban schools.

Table 4.2.4 Accounting teacher participants' age

N=5

Category	Value	Percentage
15-25	**0**	**0**
26-35	**1**	**20**
36-50	**3**	**60**
51+	**1**	**20**
TOTAL	**5**	**100**

Table 4.2.4 provides the demographic information of Accounting teachers in this study based on their age. The table shows that the youngest teacher participant was aged between 26-35 years, 3 teachers were between 36-50 years of age, and the oldest teacher was more than 51 years old. According to the table, most teachers in the study were in the age group 35 to 45 which is a good age for teachers to be still passionate about their career and to produce good results in Accounting.

Table 4.2.5 Accounting teacher participants' school location

N=5

Category	Value	Percentage
Urban	**3**	**60**
Rural	**2**	**20**
Anonymous	**0**	**0**
TOTAL	**5**	**100**

Table 4.2.5 provides the demographic information of Accounting teachers in this study based on their school location. The table shows that 3 teacher participants were teaching in urban schools and the other 2 in rural schools. According to the table the majority of Accounting teachers in the study were teaching in urban schools. Although it may appear that there are fewer rural school teachers than urban school teachers, it must be noted that the study considered of only two rural, two urban, and one model C school. Therefore, it is possible that most teachers choose to teach in rural areas because the schools may be situated in their homeland or that there are other circumstances that force them to go there.

Table 4.2.6 Accounting teacher participants' school type

N=5

Category	Value	Percentage
Private	**1**	**20**
Public	**4**	**80**
Anonymous	**0**	**0**
TOTAL	**5**	**100**

Table 4.2.6 provides the demographic information of Accounting teachers in this study based on their school types. The table shows that 4 teacher participants were teaching at public schools and 1 at a private school. According to the table, most of Accounting teachers in the study were teaching in public schools. Schools in quintiles 1 to 3 have been designated as no-fee schools, meaning they do not charge tuition. The government funds the majority of these schools. Schools in quintiles 4 and 5 are allowed to collect school fees since they receive relatively little government funding (DOE, 2016:7).

Table 4.2.7 Accounting teacher participants' teaching experience in Accounting

N=5

Category	Value	Percentage
0-5	**1**	**20**
6-10	**0**	**0**
11-15	**0**	**0**
16+	**4**	**80**
TOTAL	**5**	**100**

Table 4.2.6 provides the demographic information of Accounting teachers in this study based on their experience in teaching Accounting. The table shows that 4 teacher participants had more than 16 years in teaching Accounting and 1 had 0-5 years. According to the table most of Accounting teachers in the study had experience in teaching Accounting. The researcher considered the participants who had more than 16 years teaching experience to be experienced in teaching Accounting.

The next section reports the findings from the semi-structured interviews received from Accounting teachers. This section follows the qualitative pattern of reporting on themes and sub-themes that emerged from data in a narrative format.

4.3 PRESENTATION OF DATA ANALYSIS FROM SEMI-STRUCTURED INTERVIEWS

This section presents and analyses findings that were obtained from the semi-structured interviews conducted with five Accounting teachers, four teaching in public schools and one teaching at a private school. The section is divided according to the major and sub-category themes that emerged from the collected data.

Table 4.4. Themes and sub-themes from semi-structured interviews from Accounting teachers

THEMES	SUB-THEMES
1. Professional development.	❖ Teacher training and workshops.
	❖ Different teaching methods.
2. Key factors contributing to Accounting poor performance.	❖ Covid19 Grade 11 learner's attendance rotation.
	❖ Teachers focus on Grade 12 and ignore Grade 10and11s.
	❖ Assessments.
3. Strategies/interventions for Grade 10 Accounting performance.	❖ Learning resources and extra classes.
	❖ Effective teaching time.
	❖ Practise activities.
4. Splitting of Accounting paper from 1 to 2 papers.	❖ Effectiveness of the splitting Accounting papers into 2 papers.
	❖ Preparing learners for Accounting courses.
	❖ The paper that learners perform better.
5. Collaborative teaching of Accounting at district level.	❖ Subject advisors' involvement.
	❖ Good working relations

6. Accounting streams	❖ Pure Commerce (Accounting and Mathematics)
	❖ Accounting and Maths Literacy
	❖ Accounting Science stream (Physical science, Accounting and Mathematics)

Discussion of interviews with five Grade 11 Accounting teachers is elaborated into themes and sub-themes below. The clarification follows after each sub-theme is reported, rather than as a separate component of the study.

4.3.1 Theme 1: Professional development

This theme consists of two sub-themes as discussed below.

4.3.1.1 Sub-theme 1: Teacher training and workshops

Most participants have training sessions as Accounting teachers in the district. They are also provided with short courses on content of 1 to 4 weeks depending on the type of course. Participants stated that it was extremely important especially for Accounting teachers to attend this training so that they would be able to familiarise themselves with the way questions were asked. Participant 1 (Head of Department): "*I think it's better for them to be given an opportunity to be part of the training especially in Accounting so that they can be familiar with the way questions are asked especially in the content because this overlaps from Grade 10, 11, 12, it's the same topics but now because we got at least 2 papers 1 and 2 they need to know which topics are in paper 1 and in paper 2.*"

Discussion: Teacher professional learning is becoming more popular as a way to assist the increasingly sophisticated abilities that learners must learn in order to be prepared for further education and careers in the twenty-first century. Deep understanding of a difficult topic, critical thinking, complicated problem-solving, efficient communication and cooperation, as well as self-direction are all abilities that require advanced training methods (Hill, Beisiegel, and Jacob, 2013:467). Professional growth is critical in teaching Accounting, according to the researcher, as educator training has a significant impact on school performance.

4.3.1.2 Sub-theme 2: Different teaching methods

Most participants asserted that teachers would improve learners' performance if they attended the workshops provided by the district as these would assist teachers to teach with the right approach to the correct level of the learners. The workshops would also assist teachers who needed help by enabling them to communicate with their colleagues in the district regarding the understanding of difficult aspects of the content in Accounting. Furthermore, starting to use demonstration, discussion, and questioning teaching methods in Accounting would better help the learners to understand. For example, if a learner did not understand an aspect of content, the teacher could explain it in another way which might then enable the learner to understand it. It is always a good strategy to try different teaching methods.

Participant 4 (PL1): *"When we attend workshops we are also learning as educators that alright it means when I'm teaching Grade 10s because it's very important in Grade 10 as it is the foundation, when I teach those learners this is what I must emphasize for the them so when they go to Grade 11 and 12 I don't repeat the same thing, I just remind them because I have laid a good foundation in them at Grade 10 level. So, workshops with the subject advisor does assist, cluster meetings with other educators meaning in your cluster where you have other educators you communicate with next door schools on how you are doing things, how to set activities, how to do the tests. It also assists and gives a teacher best method of teaching each topic in Accounting."*

Discussion: The interactive method is a modern approach to engaging education that includes tools for learning which encourage the exchange of ideas, experiences, and knowledge. The need for active cooperation and involvement with a significant active participatory component is referred to as interactivity. Learning requires communication and teamwork. It is built on mutual interactions and refers to the active learning process in which the learner works on information in order to transform it into fresh, personal and internalized knowledge. The learner rebuilds senses in a productive way by exploring the educational environment, solving challenges, and applying what he or she has learned in new settings (Bonwell and Eison, 2019:8).

The more engaged Accounting learners are in the classroom, the more confident they will be in their ability to apply what they have learned in class to tests and exams to improve their grades. Teachers understand they must take advantage of every chance to aid their Accounting learners with proper explanations and deliberations of ideas and terminology as well as questioning and discussion strategies. Landriscina (2013:168) emphasizes Accounting learners' need for interpretation and additional explanation of all the Accounting concepts by their teacher for them to have better understanding and succeed academically. However, that requires discussion and a questioning teaching method.

4.3.2 Theme 2: Key factors contributing to accounting poor performance

This theme consists of three sub-themes to be discussed below.

4.3.2.1 Sub-theme 1: Covid19 Grade-11 attendance rotation

Most participants stated that since the beginning of Covid19 school attendance had changed. The learners did not have full cooperative participation in the learning of Accounting because they were attending school on a rotational basis. For example, Accounting groups coming to school only twice a week, in addition to the demanding involvement normally required of Accounting learners and the lack of study materials, caused poor performance in Accounting. Moreover, many learners might not have completed the previous syllabus in Grade 10 which would be seriously affecting them in Grade 11. In the past, challenges were simpler, such as lack of commitment and learners copying each other's work.

Participant 2: *"Covid19 contributed a lot to poor performance because sometimes learners have to come twice per week and then during the weekend on our extended programme. Some of them don't manage to come to school because of family matters. Remember we've got child headed families in our school, so they have to go and look for something to eat maybe on the weekend. So that is the challenge especially for the school, but we do have extended programmes during normal school hours, maybe after school so that at least we can have those learners who are struggling. But its challenging since covid19 because the classes had to split into smaller sizes so in one class, we normally used to have +-40 to 50 learners in class but now we must have at least 20. So that's challenging because it's going to stress the timetable whether if maybe we*

were used to go to 4 classes, now we have to go to 8 classes as individual educators of which it's frustrating because on the 5th class you are tired already."

Discussion: In July 2020, the Free State was one of the provinces with the lowest open-grade attendance rates. Although the Western Cape was one of the provinces hardest hit by the pandemic at the time, interestingly, it had the highest attendance for closed grades of all the provinces. Mohohlwane, Taylor, and Shepherd (2020:67) investigated the second wave data in terms of schooling, looking at attendance rates in July, just before schools closed for the second time. Absenteeism recorded by school principals in a survey of 87 schools in the Free State, focusing on open grades in early July, was one source of government data. Absenteeism rates appeared to cover a wide range, according to the results of this survey. While 20% of school principals reported less than 5% absence, which is close to average, around three quarters of school principals reported between 5% and 50% absenteeism. Absenteeism was reported to be around 17 percent on average. As a result, a large number of learners did not return to school when their schools were reopened.

4.3.2.2 Sub-theme 2: Teachers focus on Grade 12 and ignore Grade 10

Most participants mentioned that teachers did not provide the good foundation in Grade 10 required for learners in Grades 11 and 12 to perform well. Teachers needed to understand that what they were doing in Grade 12 needed also to be carried out in Grade 10. Participants further stated that in most schools the educators who were teaching Grade 10s were also teaching Grade 12 and that other schools had the same problem of one teacher for Accounting in Grade 11 and 12.

Participant 5: "*Honestly it's a foundation. Let me be honest with you, what I've realized is that in most schools the educators who are teaching Grade 10s are also teaching Grade 12. You check the activity books, assessments and whatever, educators focus more on the Grade 12s, forgetting the Grade 10s is the biggest mistake we are doing as educators. Because you will find out the Grade 12s are performing but the Grade 10s are not performing, taught by the same educator. So that means the educator he/she is giving Grade 10s more and more activities but no assessments. Grade 12s its activity with assessments and feedback, but the same method she is using in Grade 12 that is not the one that he/she is using in Grade 10s."*

Other participants stated that they thought educators for Grades 10, 11, and 12 should be separate because one teacher does not do justice within these grades. Although educators differ, according to this research, it was found that Grade 12 teachers were not performing in Grade 10.

The researcher found that teaching Grades 10, 11, and 12 was really frustrating for teachers. If the human resources were available, it would be better for the Department of Education to appoint educators for Grades 10 and 11 and for Grades 11 and 12. Educators who would be teaching Grade 11 would then make sure that learners had the correct strong foundation because they would be teaching them again in Grade 12. However, cooperation was required, because another problem was that Accounting educators did not work together as the result of school politics or management politics, all of which affected the performance of educators.

Participant 5: "*When I started here, I want to be honest with you, that's when we have those kinds of frictions and whatever, but now things are better and for them to become better that's when the performance becomes better because now we can work together as a team and we don't see each other as enemies, we not in competition as educators. I wish you can understand that as educators we are not competing because at the end of the day we want the learners to perform. That is why I think it's better to consult other educators who are performing from other schools, so that they can assist you for your learners to perform, but educators have pride because we think we are competing with each other, that is where the problem is. And the management of the school, at some schools the management is not doing justice, they are not even allowing the HODs to be the HODs of their departments. They are too much involved in some of the things. Maybe you are coming from other school to another school, the educator has been there, it's the ancestor of that school. Therefore, those politics they also affect the performance of the learner and educators. Remember if you are not happy, not satisfied, how are you going to produce? It's impossible but we are trying our best for the sake of the learners because at the end of the day it's not about educators it's about the interest of the learners.*"

Discussion: This tends to be the problem in most schools where grades 10 to 12 are taught by a single teacher. The good foundation for Accounting is laid in Grade 10 so

that the learners can be prepared for their matric class and hence perform better in Accounting. The teachers' role in the delivery of an Accounting curriculum is extremely important, even more especially in grade 10. Accounting's technical demands have frequently resulted in discouragement, failure, and a negative impression of the profession among learners. According to Ornstein and Hunkins (2013:32), the cornerstone of the Accounting curriculum in Grade 10 is scope, sequencing, continuity, integration, articulation, and balance, and teachers must guarantee that these grades are balanced.

4.3.2.3 Sub-theme:3 Assessments

Many participants agreed that assessments are an important procedure in which a teacher tries to determine a learner's knowledge, attitudes, and skills by observing or using other assessment approaches. The teacher, as the sole assessor, has an added definition of assessment in that he or she wants information about the learner. Participant 4*: "I am lacking in terms of giving my learners assessments, not unless its summative, because we have too little time to complete the syllabus. Most of the time I give out homework and mark the following day. Learners' attitudes towards assessment are very concerning due to the fact that mostly they don't even do that homework."* Another participant asserted that teachers should be aware that the concept of assessment has shifted from one way communication between teacher and learners to a three-way communication process (teacher to learner, learner to learners and learner to teacher).

Discussion: While there are countries where formative assessment is well understood and implemented successfully. For example, the United Kingdom, Australia and New Zealand (Black, Harrison, Lee, Marshal & Wiliam, 2003; Bell & Cowie, 2001; Heritage, 2010:112), the implementation is more challenging in contexts where teacher-centredness and summative assessment are still dominant. Previous researchers revealed that classroom implementation remains an ongoing challenge to teachers mainly because there is still the influence of summative assessment on formative assessment as well as completion of syllabus on time (Carless, 2016:221). According to Ngwenya, (2012: 168) Asserts that the length of the syllabus is challenging for the Accounting teachers. They often move to other topics knowing that there are learners who may not have mastered a particular topic. Further mentioned that teacher need more time to teach and assess learners' grasp of new content. However, teachers are

also concerned that time allocated to teach Accounting and to give assistance to learners who need further explanation is not enough. They feel that more time had to be arranged to teach all the topics adequately.

4.3.3 Theme 3: Strategies/interventions to Grade 11 Accounting performance

This theme consists of three sub-themes as discussed below.

4.3.3.1 Sub-theme 1: Learning resources and extra classes

Participants emphasized that conducting extra classes can be a successful intervention because these give the learners more time with their studies. “Accounting Sundays” is an initiative which greatly helps to minimise learners’ poor performance. Teachers are trying to gather the learners every-time to focus on the subject, that means they will give more time towards the subject as a way of saying they have conducted 2 classes and furthermore. Every Sunday the programme focuses specifically on dedicating itself to overcoming the problem of learners performing poorly in Accounting. Participant 2: *“Maybe it can be lack of resources because as I indicated earlier on there are learners who don’t have parents, therefore, they don’t have enough resources like calculators and there is no one in the family who encourage them to practice Accounting. Because when you are doing Accounting you have to practice every day so that you can master it and then I think those are some of the contributions to poor performance. The department of education is no longer giving calculators to learners as stationery at the beginning of the year. Most learners in rural areas are struggling with calculators and stationery which hinders them from performing better in Accounting.”*

Discussion: The resources in teaching Accounting help learners to be lifelong learners and the shortage of textbooks for Accounting has been an issue even in previous curriculums. Learning is difficult due to a lack of teaching and learning tools, such as Accounting literature, calculators, and workbooks (especially for grades 10 and 11). Due to a lack of resources, learners are occasionally compelled to gather around one textbook and share calculators, which creates a severe problem in many schools. It is therefore very challenging for teachers to provide effective teaching and learning to such students. Furthermore, some teachers believe that more time should be set aside for extra classes, but, due to transportation issues and the large distances that learners had

to walk home, this is not practical. Prior to 1994, when the country was still divided by apartheid, unequal distribution of educational resources disadvantaged rural schools in South Africa. Despite the implementation of new education regulations, however, disparities in access to quality education remain a problem in rural communities (Du Plessis, 2014:24).

4.3.3.2 Sub-theme 2: Effective teaching time

Participants stated that effective teaching time is extremely important; it is vital for teachers to be able to use tuition time effectively. Many teachers, however, do not use normal periods to teach effectively. It is the teachers' responsibility to make sure that they arrive in class on time and that their classroom management allows for effective teaching and learning. Questioning and discussion methods should be used in the teaching of Accounting, but these should not create inappropriate noise in the classroom as this might hinder the teacher from achieving her/his lesson objectives.

Participant 4: *"Most of the time our learners do not listen attentively in the classroom knowing that they will also have extra class. Because I can assure you that our extra classes are very effective, more especially during examination time. Our learners don't take their schoolwork seriously because they are catching up during their extra classes. Sometimes they don't even pay attention to the teacher in the normal class period. There is a lack of discipline even in classrooms, but if we can have time allocated to Accounting effectively, we can have a good performance in Accounting."*

Discussion: The researchers' experience in teaching has proven the fact that the amount of time set aside each day for basic classroom planning has a significant effect on the quality of teaching. The maximum is mostly 30 minutes of lesson planning time, which some teachers today consider a luxury. Teachers need two sorts of planning time: individual planning, which is the opportunity to focus on what they are doing in their own classrooms, and collaborative planning time with other teachers who teach the same subject. Every day, teachers must set aside time to prepare study materials for forthcoming sessions, review their work, then communicate with parents and subject advisers regarding progress. Most schools with higher-achieving students provide teachers with greater preparation time within their contracted hours, and they make excellent use of teaching time without anticipating more classes (Kraemer, 2016:11).

4.3.3.3 Sub-theme 3: Practise activities

Participants stated that learners must be assessed with standardised and quality assessments. Learners must be taught the structure of the paper so that they are able to answer exam questions from sources other than the textbook. In Accounting, the teacher may start with the textbook, but mostly will use previous question papers so that learners are given an insight about the things they need to know in the context of the paper and how the questions are asked. Learners should do Accounting activities in groups and individually on a daily basis as class and home activities to test their understanding.

Participant 1: *"Teachers Immediate feedback is important. Don't just assess and you keep the results you don't go back to the learners so that they know whether they performed or not. Immediate feedback is the report back to the learners. It does assist because it means the learner will know that he/she is good with Accounting or not. And then lastly do the remedials of these assessments because in most cases educators they don't do remedials of test, case studies and exams. That is where we fail because the learners know that okay they have failed but then the teacher don't do the remedials and then still they are going to write in June (exam), September (preliminary exam), December (examination)."* If the teachers do remedial work immediately after class tests, assignments, or case studies, before they continue to the next topic, this can solve the problem.

Discussion: The nature of the Accounting field necessitates that learners interact in daily activities. This necessitates constant and quick input. Teachers have stated that students' classroom comments are crucial because they represent misunderstandings and misinterpretations of the questions. The teachers use feedback to help learners learn from mistakes and to provide support. By receiving feedback, learners are able to see where there is a problem and where they are deficient. When a teacher instructs a learner on how to respond to a question with precise responses, the learner becomes aware of his or her errors. While providing feedback, teachers identify learners who require particular attention and support those who require additional explanation (Glesne, 2015:53).

2.3.4 Theme 4: Splitting of Accounting paper from 1 paper to 2 papers.

This theme consists of three sub-themes to be discussed below.

2.3.4.1 Sub-theme 1: Effectiveness of splitting Accounting paper from 1 paper to 2 papers.

Most participants emphasized that the splitting of the paper was very effective. It has allowed learner centred learners to learn more effectively, because it has even managed to cater for the assimilations of different cognitive levels. It also caters for those learners who struggle in terms of the time needed to finish the paper and in terms of passing middle-created questions in Accounting. Participant 3: "*The performance has improved because now learners they gained focus on only one paper. If maybe they didn't perform in one paper, let's say maybe paper 1, they can improve in paper 2 because they now have enough time to practise, they know the topics for paper 1 and 2. Now at least its better because previously they were writing 3 hours 300 marks but at least now its 150 in 2 hours. At least they can pass with only one paper. Then when we include paper 2 it means we are talking about the quality of results, maybe talking about level 5,6,7."*

Participant 5: *Stated that at the beginning it was not that effective, however in December 2018 things were better. First, previously 300 paper was 3 hours now when I combine the two papers it means now it's 4 hours because one paper is 2 hours, so they have increased by an hour. Secondly, previously it was one paper of all topics but now because it's a split it means the topics are minimized so the learners know that when they going to write paper 1 that means they only focus on certain topics of which in Accounting its very interesting and I think they made it easier for the learners in a sense that paper 1 it's Financial Accounting (Financial statements) and paper 2 it's Managerial and internal controls etc., although internal control is also involved in paper 1. In addition, in the previous paper the learners were supposed to know the formulas by heart/mind but now they are given the formula sheet for the ratios, they are not described, but the ratios are there meaning the learner if he/she knows the ratio will know that "okay I can remember this one is acid test, this one is for net asset value, this one is for debts equity so the formular sheet is given to the learners." Therefore, those honestly, they help and for me at our school when splitting of paper started really our results improved.*

Discussion: According to some participants, the splitting of Accounting has been effective since it was introduced and most schools have improved in terms of Accounting performance. However, for some schools it has been a challenge due to the fact that paper 2 consists of three terms work and the workload for teachers is too much. The gazette issued on 09/01/2018 stipulated that the Accounting question paper has been split into two papers of 2 hours totalling R150 marks each. However, Ngwenya (2020:22) shares the common view that learner to learner interaction is the resource for success of good performance in accounting. Further stated that splitting Accounting into 2 papers was acknowledged as a key resource in allowing effective teaching of Accounting and good learner performance. Teachers also noted that they give their learners enough time to work collaboratively while learning from one another. In addition, the learners have enough time to complete the papers within 2 hours, they can form groups, they can talk freely and share ideas, and that is where one learns from each other with the intension of performing better. Teachers are encouraged to make use of discussions in the classroom to allow learners to work together and share ideas (Tylor, 2019:32).

2.3.4.2 Sub-theme 2: Preparing learners for Accounting courses.

Most participants stated that the current curriculum trained learners for accounting courses. However, the streams in accounting do not. Because learners who are doing accounting with maths literacy tend to struggle to get the Accounting courses in tertiary education, it is vital for the means of helping them to be done. Proper training needs to be implemented in secondary schools. We see decline in CA(SA) stream results every year because the big four subjects demand time for board examination and there is nothing being done to train the students on that (Saica,2020:11).

Participant 3: *I think for their ability now maybe when they reach their honours, they will be attending tertiary institution and they will be more matured, they will be able to work more harder and give themselves time. For now, because they are still children, they need to be guided a lot, so it helps for now. Therefore, I think when they reach that level, they will be able to cope.*

Discussion: Participants stated that Accounting programs are a great opportunity to broaden learner education and experience while earning professional skills for a job, whether you are still in high school and need to brush up on your abilities or have an

interest in changing careers. Requirements for Accounting courses are very demanding, but generally, prospective learners need to pass with good marks to embark on this career. Accounting courses educate learners how to improve their efficiency and effectiveness when doing Accounting activities. Financial statement analysis, investments, international finance, and banking are some of the topics covered in Accounting classes. As a result, it is critical that they receive suitable training before pursuing Accounting employment. Many programmes will also cover how Accounting relates to other corporate activities, giving students a well-rounded understanding of the subject.

2.3.4.3 Sub-theme 3: The paper that learners perform better.

Some participants stated that they can say unequivocally that it is paper 1, which includes the Income Statement with Financial Accounting; that learners perform better in this paper. Regarding paper 2, they said that most learners performed averagely, although there are learners who still performed very well. Participant 3: *"I think paper 1 because since from Grade 10 doing income statement, balance sheet because it overlaps to Grade 11 and 12. Most of the topics are done at Grade 10 so they struggle a little bit in paper 2 but at least some they pass well in paper 2. Paper 1 is where they perform very well."*

Other participants stated that initially they thought paper 1 was going to be difficult because it included Financial Accounting and paper 2 would be easy because it included Managerial Accounting. However, the learners surprised them, as they performed better in paper 1 in 2018 and then better in paper 2 in 2019. This is the reason why they say as educators they must try to balance things every year. Participants believed that they had changed focus because, all of a sudden, learners were performing better in paper 2 than in paper 1 and this was the third year since the Accounting paper was split. The 2021 Grade 11 group is the third group to write papers 1 and 2. It is necessary to be aware that the splitting of the Accounting paper was a challenge and a learning process for educators who were trying to maintain a balance and not lose their focus.

Participant 1: *"Why am I saying that is because paper 1 is term 1 work and paper 2 is term 2 to term 4 work so there is more pressure to complete paper 1 on time of which the time is not enough. Paper 2 has more time I think that's when we reduce the time.*

Now they must also remember what they have done in paper 1 in term 1 while we are busy for 3 terms doing paper 2. So that means we must have enough time to complete so that we have enough time to do revision, to also help the learners to manage their time when they are going to write so that they can balance, to remind them of what you did in paper 1 and paper 2, at some point you do paper 1 today and paper 2 tomorrow so that there can be a balance between the 2 papers."

Discussion: Most participants asserted that paper 1 is the paper in which learners perform better because it includes Financial Accounting which is term 1 work only. The issue of uninterested and unsuccessful teachers, as well as mentors and subject advisors who do not provide appropriate assistance to teachers, has a significant impact on learners' academic performance (Golubcow-Teglasi 2016:20). Regardless of the length of the paper, the effectiveness of teaching methods has a significant impact on learner's academic success. Accounting demands practice, thus it is necessary for learners to prepare for each paper thoroughly. In addition, initially the time for completing 300-marks papers in 3 hours was a challenge and most teachers could not finish syllabus on time and also revise the previous work with the learners.

2.3.5 Theme 5: Collaborative teaching of Accounting at district level.

This theme consists of two sub-themes to be discussed below.

2.3.5.1 Sub-theme 1: Subject advisors' involvement

Some participants stated that Accounting subject advisors frequently advise teachers to use the teaching method of participative learning. This allows learners to participate in both teaching and learning, thus gathering more knowledge on the subject. Furthermore, implementation of scaffolding teaching methods is taking certain learners to a level that they are becoming the mediators between the learners and content. Using different teaching methods in Accounting assists learners to achieve higher marks and these are the most effective strategies that have been working for years now. It is extremely important to allow participative teaching and peer teaching and learning, in which learners are sharing their experience in the content. For example, if a learner understands a certain topic properly, he/she would be given the chance to present that topic to his/her peers.

Participant 5: "*Since I've been using participative method, I saw there is a lot of improvement because every-time when introduce the topic I summarise it, I give them the overview of what is expected on that particular topic. For an example, when I introduce the cash flow statement to them I give the overview why do we have to do the cashflow statement and the format of the cashflow statement and then after knowing the format then the calculations will do them at the later stage, knowing what is expected to get there. When I used that method, learners find it easy, they will even say they are enjoying Accounting and I think it's the summary I am giving them, it helps a lot for me.*"

Participant 2 emphasized that *"to be honest like I said to you these workshops that the subject advisors are doing for us as educators we learn, we do the topics and whatever they do assist. Last year I did attend the one at Bloemfontein early before Covid19 and for me it helped a lot to a point whereby I've been teaching Accounting for many years (20 years) but every year when someone else is showing another approach it opens your eyes and say okay if I do it this way it means for my learners it may assist and whatever that I implemented from what I learnt last year, it helped me to an extent that our results didn't improve in quantity but in quality. The average did improve and that says I must try balance the two now, I do have the quality now the quantity must be improved and if I have quality results there's a possibility for the quantity. I just have to balance the two."*

Discussion: The researcher noted that most participants spoke about the workshops conducted in the district, but very few mentioned subject advisors visiting schools who are struggling with Accounting and assisting in teaching topics which are challenging for learners based on their performance. The effectiveness of teaching methods has a significant impact on learners' academic success. The preparation and attendance in class of both teachers and learners have a substantial impact on academic performance (Bonney 2015:44). This indicates that if teachers receive help with evaluation, instructional methods, and topic content, learners' academic performance will increase (Agharuwhe and Ugborugbo 2014:86). Subject advisors, according to the Department of Education (DoE, 2011:9), do not play a substantial role in assessing learners throughout the year. The researcher believes that school employees do not welcome student-teachers into their schools or even classrooms to help teach Accounting.

2.3.5.2 Sub-theme 2: Good working relations.

Other participants stated that there is a lack of a good working relationship within the district, more especially regarding the clusters. They further mentioned that if possibly they could work together in their clusters that could help to improve Accounting results in the district. They were clear that they first needed to start working together at the cluster level where they could communicate the topics they were struggling with and look for interventions based on the topics they are good at. A topic can be challenging for one colleague within the cluster, while another colleague is good at teaching that topic. Hence teachers need to assist one another with such topics, as they cannot master all the topics.

Participant 2: *"Previously they used to assist us a lot showing us the tips on how to teach the learners to obtain more marks in Financial Accounting because some educators in the district go to marking centres. They used to share us notes and the way of doing Accounting with learners and we gave the learners those notes as to how to give alignments and how to do these topics and we were teaching each other. For instance, another educator from school 3 who would give us the tips on how to do some of the things and then the other educator from school 5 would set the paper for written report and I would moderate and then other school set reports for Grade 11s and I would set written reports for Grade 10s. All those schools would write the same papers."*

Discussion: The researcher is of the opinion that teachers are simply attempting to aid learners' performance in their district. For example, regarding Accounting, circuit 2 did not perform as well as circuit 1 – township schools were performing better than urban schools. Wishing to do things cooperatively was an attempt to improve results for the circuit and hence for the district. Clearly, if all circuits could improve the Free State province could be number one nationally in Accounting. Therefore, it is critical for teachers to gain knowledge from one another and acknowledge that help is needed. This is how the teachers' attitude and approach will assist in Accounting performance.

2.3.6. Theme 6: Accounting Streams

This theme consists of three sub-themes discussed below.

2.3.6.1 Sub-theme 1: Pure commerce (Accounting and Mathematics)

Most participants identified the majority of schools as having two streams: learners doing Accounting with pure Mathematics and learners doing Accounting with Maths Literacy. Furthermore, most participants maintained that the first group (those doing Accounting with pure Mathematics) performed better than the second group. The reason behind this could be that learners who take pure Mathematics become deeper thinkers and more literate than the ones who take Maths Literacy. The strategy could be the steps that they are applying in Mathematics compared to the financial literacy normally there is a lot of theory in maths literacy.

Participant 4: *"Those who are doing pure maths are the ones who are able to pass without a doubt, they are hard workers and in my class I have only five learners who are doing pure maths out of 39 learners. We have talked about that as a school, we want at least half of the class to do pure maths from next year 2022. We will show them the importance of doing Accounting with pure maths because if these learners are combining pure maths and Accounting, they will improve their performance because they will be working very hard and in groups."*

Participant 1: *"There has been certain initiative we had done as the school to make the learners aware before they can choose their streams in Grade 10. But the ultimate choice is made by the learners, we normally have the pre-career exhibitions to show the learners the chances of opportunities when doing Accounting with pure maths as well as when doing Accounting with maths literacy because there are certain limitations, they won't be able to explore. In addition, doing Accounting with maths could have beyond these limitations. Even the department has also included interventions in terms of this issues. The school is making awareness before the learners can take that decision."*

Discussion: Teachers acknowledged the importance of giving exercises for practice to develop efficiency and accuracy in mathematical calculations. In doing Accounting calculations, learners get an opportunity to use different methods to get to the answer. Participants mentioned that they engaged learners in activities that involve calculations

which were assigned to develop mathematical accuracy. According to Hartnett, Romcke and Yap (2014: 170), emphasize that mathematics provides the tools that are to be used for the purpose of accounting measurement and reporting of economic events. He further outline that knowledge of these tools improves the measurement techniques of accounting and decision making which is based on mathematical calculations. Teachers acknowledged that Mathematics was embedded in Accounting discipline. Although it seemed that there was a need for Mathematics and Accounting teachers to work closely, findings revealed that curriculum structure and subject groupings which put these two subjects into different departments do not facilitate such integration. Therefore, teachers thought that repeated exposure to Accounting calculations and problems can develop learners' competence and the skills.

2.3.6.2 Sub-theme 2: Accounting and Mathematical Literacy

Other participants maintained that their learners performed better in both streams. In one case, the current top learner in Accounting was doing Accounting with Maths Literacy in which she achieved the highest marks as well. Participant 5: *"It is difficult to engage with learners because some of them they run away from commerce stream and go to general subjects' stream because they struggle with mathematics and some, they don't like it at all, that's why they are doing mathematical literacy. In the stream of pure commerce more of them are doing maths literacy, you know when they started introducing that Accounting to be done with pure maths that's when our numbers in Accounting dropped, usually in previous years in most of the good schools the commerce were the biggest department but now if you can check there are so many learners who have dropped Accounting because they were forced to do Accounting with pure maths."*

Discussion: The schools do career exhibitions, conversely, at the end of the day the final choice is the learner interest, the schools cannot force their learners because they tried with the Department of Education (DoE National) although, they did that only once then after that they reversed that policy which was done in only 1 year and after that the whole policy was reversed.

2.3.6.3 Sub-theme 3: Accounting Science stream (Accounting, Mathematics and Physical Science)

Few participants responded regarding this sub theme, as only a few schools have this stream. It was reported, however, that learners doing Accounting science were very dedicated, determined, disciplined and hard workers with a high performance in Accounting. Participant 4: *"WOW! You will be shocked because the science learners are performing far better than the pure commerce stream learners, they are the ones who are getting level 7s in Accounting, they are the top performing learners, and they are doing pure maths with science. If you can check in my March marks schedules like I am talking right now with my learners, the highest learners in my top 10, the top 5 is doing Accounting science. They are also performing in physical and life science; the only problem is mathematics as they are performing at average."* Participants stated further that a key factor was that the group was a manageable size that worked hard and assisted one another in every topic.

Participant 2: *"I don't know about other subjects' performance, but I want to talk about Accounting because these learners that I'm talking about I taught them from Grade 10 they were 21 in class and in Grade 12 because of number they had to be 36 but others are doing pure commerce stream but this 21 like teaching them in class let us be honest that you can reach each of them in class. In previous years, the science stream we never had more than 30 learners in a class, so I think that is the biggest secret.*

Discussion: Participants stated that learners who take an Accounting stream in high school tend to perform better in undergraduate Accounting courses. The key factor in this regard is financial literacy through Mathematics and Physical Science. With new laws and regulations, as well as shifting demands, Accounting science education is continually changing (AICPA 2015:17).

4.4 PRESENTATION OF DATA ANALYSIS FROM OPEN-ENDED QUESTIONNAIRES

This section presents and analyses findings that were obtained from the open-ended questionnaires conducted with fifty Accounting learners, forty from public schools and ten from a private school. The section is divided according to the major and sub-category themes that emerged from the collected data.

Table 4.5. Themes and sub-themes from open-ended questionnaires from Accounting learners.

THEMES	SUB-THEMES
1. Key factors related to Grade 10 Accounting poor performance (learner's perspective).	❖ Lack of learner's commitment.
	❖ Learners attitude towards Accounting.
2. Learners understanding of Accounting concepts.	❖ Learners do not understand application of these terms.
	❖ Accounting background.
3. Mother tongue as a language of teaching accounting	❖ Accounting must be taught in mother tongue.
	❖ English should remain as a language of teaching Accounting.
4. Strategies to be used by Accounting teachers to improve learner performance.	❖ Learner involvement/participation in the classroom.
	❖ Activity remedials.
5. Learner's advice for better performance in Accounting.	❖ Everyday practice.
	❖ Group work.

The discussion of open-ended questionnaires from 50 Grade 10 Accounting learners is elaborated upon below based on the themes and sub-themes. Clarification follows after each sub-theme is presented, rather than as a separate component of the study.

4.4.1 Theme 1: Key factors related to Grade 10 Accounting poor performance (learner's perspective)

This consists of two sub-themes discussed below.

4.4.1.1 Sub-theme 1: Lack of learner's commitment

Many participants asserted that many learners lacked discipline and motivation. They did not consult with their respective teachers if they did not understand the content and they believed that they would probably understand the content better when they studied for the exam, which might have been too late at that stage. Accounting learners did not take their schoolwork seriously, to the extent of even bunking classes, all of which negatively affected their performance. Learners lacked understanding in basic concepts of Accounting because they did not know the content in detail, nor did they know how to apply the correct concepts in relevant financial statements. Frequently not having their textbooks at school was symptomatic.

Participant 34: *"Being under pressure days before writing (doing a lot of topics within a short period). A teacher having their favourite and giving their focus to certain learners is what is causing lack of commitment and demoralising learners, leaving other out. Learners are not asking questions in class even if they don't understand, and that leads to lack of confidence and loss of interest in Accounting as a subject."* Participant 40: *"Learners don't concentrate in classroom due to smoking and coming to class to make noise during the lessons. Due to class disruption the teacher ends up losing interest in that certain group. The learners also don't participate in any activities, when their parents are called to school they don't show up. Therefore, that leads to poor Accounting performance."*

Discussion: Most participants indicated that they did not believe their efforts would help improve their skills; an obvious cause of them not being motivated to work hard. Most learners considered Accounting to be a particularly challenging subject and had had previous discouraging experiences with the subject which convinced them that they could not succeed at it. Learners' perceptions of intellect and learning influence their motivation, they may lose motivation when faced with challenges if they believe that learning is normally quick and easy. The evidence established a direct correlation between learner dedication and improved Accounting performance, according to the researcher's literature review (e.g., Guo, Xiao, Van Toorn, Lai and Seo, 2016:31).

4.4.1.2 Sub-theme 2: Learners attitude towards Accounting.

Participants stated that once a learner developed a negative attitude towards a teacher, he/she would never love that subject if it was taught by that person. Many learners have a negative attitude towards Accounting as a subject and, immediately they attend that period, they do not want to participate. As soon as learners believe that the subject is difficult, they will not practise it or give it attention. Most Accounting teachers struggled to perform because of learners' negative attitude of the subject.

Participant 23: *"In my opinion, I can say the poor performance is caused by pessimistic perspective on the subject which leads to lack of understanding the subject, not being able to work with other fellow learners as well as lack of participation in class. Most learners have a mentality of believing that Accounting is a difficult subject and grown to turn their backs against it and mathematics since these are literacy subjects. The key factor could be lack of love and passion for Accounting."* Other participants asserted that the same issue was present in their schools, that it seems like the other contributing factor to poor performance in Accounting: they stated that teachers should not be left out of this issue.

Participant 30: *"Negative attitude towards the subject, lack of concentration and full of play time in learners (not taking Accounting seriously). The attitude of the teachers when learners do not understand some basic content in Accounting as well as their lack of patience towards the learners who are struggling with Accounting and that probably leads to learner's negative attitude towards the subject."*

Discussion: Most participants asserted that negative attitude or lack of motivation is the cause of low performance in Accounting. Some participants emphasized that negative attitude towards Accounting was the cause of absenteeism from the Accounting classroom and that it greatly contributed to poor performance. Attitude was a strong predictor of a learner's intention to improve their present knowledge and had a favourable impact on their current knowledge level. Learners' attitudes towards Accounting and resources are greatly impacted by the learning environment. The disparities in current knowledge enhancement intention between learners with a positive attitude and those with a negative attitude are often highlighted in an obstructing learning environment (Jackling, de Lange, Phillips and Sewell, 2012:13).

4.4.2 Theme 2: Learners understanding of Accounting concepts

This consists of two sub-themes discussed below.

4.4.2.1 Sub-theme 1: Learners do not have basic understanding of applying these terms

The participants asserted that all Accounting learners know assets, owner's equity, liabilities, debit and credit methods. These concepts are included in the financial statements and general ledger accounts. Assets are divided into two categories: non-current and current assets, as well as liabilities which are non-current liabilities and current liabilities. Learners do not know the correct application of these concepts in Accounting and the understanding of financial statements and financial accounts as to when to debit and credit.

Participant 13: *"Our teachers taught us where to record each adjustment that talks about Accounting concepts. There are definitions of each on textbook; however, sometimes I fail to understand Assets increase on the debit side while decreasing on the credit side then owner's equity increases on the credit side while decreasing on the debit side and the liabilities increase on the debit side while decreasing on the credit side."* Both the owner's equity and liabilities increase on the credit side while decreasing on the debit side. The participants' responses prove that there is a lack of comprehending most of these concepts.

Discussion: The use of Accounting terminology in Accounting is still a problem and most participants stated that they still misinterpreted other terms. Accounting is described as the process of keeping track of all financial transactions involving a company entity, with rules and procedures governing how each transaction should be recorded. This is the difference between debit and credit, income and expenditure, asset and liability. This is the fundamental rule of Accounting terminology that a learner needs to know in Grade 8 so that they can be able to apply these terms in financial information in Grade 10. Accounting is a field of study that focuses on the processes of assessing and recording financial information about the economy. Diseko and Modiba (2016:11) articulated that specifically in Accounting, learners should be able to understand basic concepts by practicing different problems. This emphasis the knowledge of how teachers should teach concepts to learners in a way that they understand them. Findings revealed that teaching strategies are very crucial. Teachers added that different

teaching strategies help in delivering the content more effectively to learners. It assists in enhancing teaching and learning of new knowledge and skills. They indicated that using different strategies in teaching Accounting enhances learner participation.

4.4.2.2 Sub-theme 2: Accounting background.

Most participants asserted that it is very important to have a good Accounting background and a good Accounting foundation. In Grades 8 and 9, EMS is based on theory, not the financial literacy which is the background of Accounting and this causes many learners to struggle in Grade 10 and 11. Participant 3: *"I chose Accounting because I didn't qualify for science stream due to natural science and maths. In Grade 9 I passed EMS with level 6 which I was good with theory, but I faced a lot of challenges when I was in grade 10 and Accounting is very difficult for me"*

Discussion: Accounting is a method for communicating financial information that is based on a set of pre-established concepts, standards, and rules. A learner can comprehend what these organizations have done incorrectly and why this matters if they have a basic knowledge of Accounting. They also study how current financial and Accounting events may affect their company and sector. The expectations of enrolment in high school Accounting are learners' enthusiasm for Accounting and the acquisition of skills relevant to Accounting as a subject. This is consistent with prior studies which show that learners select majors which fit their interests and skill set. It is also expected that learners who take an Accounting class in high school should be more likely to major in Accounting in tertiary than those who do not (Granitz et al., 23: 2014).

4.4.3 Theme 3: Mother tongue as a language of teaching Accounting

This consists of two sub-themes discussed below.

4.4.1.1 Sub-theme 1: Accounting must be taught in mother tongue

Most participants agreed that Accounting should be taught in the mother tongue because that helps a child develop their critical and creative thinking as well as literacy skills. The majority of educated learners use their mother tongue to better understand the curriculum. When a learner transfers skills from their mother tongue to a second language, they do not need to be taught again. Participant 45: *"Yes, in that way I can answer freely because it's my language which I can understand questions and answers*

very well. Most learners don't understand and not fluent in English. There are Grade 11s who still struggle with composition because most of the time they are using their mother tongue. Learners are more likely to pick up and learn other languages if they have a mother tongue. It also helps them build their personal, social, and cultural identities, as well as their critical thinking and reading abilities." Other participants stated that, in Afrikaans schools, Accounting is taught in Afrikaans which is the mother tongue and that that helps to improve performance.

Participant 29: *"Accounting terminology is better understood by mother tongue, in our school we have Afrikaans and English as the languages of teaching and learning. All question paper in our schools is set according to the number of students who are doing either Afrikaans or English numbers in each Grade. I think that contribute a lot to school performance because we are one of the schools who are performing better in the district."*

Discussion: For many learners in South Africa, mother tongue education is currently a contentious and emotional matter. The issue is usually focused on the preservation of Afrikaans, although other stakeholders insist that only English education should be the norm. There were participants who believed that they could do better if they were taught and assessed in the mother tongue. It is clear that the use of mother tongue will clarify concepts and alleviate misunderstanding of Accounting concepts. The use of mother tongue seems to assist them to obtain better marks (Modise, 2018:110). This is pointed out by Steenkamp et al. (2012:119) who indicate that the level of understanding of Accounting learners may be affected by language especially because it is taught in English and not their mother tongue. Therefore, many learners do not understand Accounting concepts. The researcher believes that the use of learners' mother tongue at school also reduces the burden on Accounting teachers, especially where the teacher speaks the local language well that is used at school. It has also been shown that skills and concepts taught in the learners' mother tongue do not need to be re-taught when they transfer to a second language (Helen & Kofi, 2012:1511)

4.4.1.1 Sub-theme 2: English should remain as a language of teaching Accounting

Very few participants stated that Accounting should continue being taught in English for the reason that there were different tribes, each with its own language. On the contrary, it was stated that Accounting should be taught in English which all learners would understand because it is a common language. It was felt that learners needed to understand English and become used to it as they would benefit more thereby. Questions were currently asked in English, so, in order to understand how the questions were asked and to pay attention to each adjustment/transaction, it was actually more effective to answer in English.

Participants 37: *"Accounting was introduced to us starting from Grade 8 with English; therefore, the introduction of mother tongue should also start there because at our level it can be hard to understand. It won't benefit everyone, and it also need to be introduced at tertiary institutions because they are using English only even in working industries. English is the common language which can be understood internationally. There can be a lack of communication if everyone can use their mother tongue."* Furthermore, the introduction of mother tongue Accounting cannot be implemented in the immediate present, although it could be considered in the future by the Department of Education, especially for learners from rural schools.

Discussion: Universities are also shifting toward English-only instruction, according to the researcher, in order to be more competitive for overseas students. Accounting educators have questioned why reporting requirements are only available in English, making teaching Accounting in a language other than English more challenging. Conversely, some learners appear to prefer English in Accounting classes because they believe it will provide them with an edge in the profession. While there are numerous elements that influence learner success, one of them is the language of instruction. This could be due to a variety of variables, one of which is that non-mother-tongue learners may have felt at a disadvantage and thus studied harder than mother-tongue learners.

Monyai (2010:97) is in agreement when she asserts that standing in the class to participate in the lesson is not easy as the Limited English Proficiency (LEP) learners are not always sure that what they have to say will be correct. Certain learners sometimes laugh at them which makes them shy to participate. Dickson and Repman (2015:201) agree that LEP learners whose primary language is not English, must

demonstrate a command of English sufficient to meet the demands of classroom instruction, and participation in the Accounting class. If not, learners' participation during the lesson will be restricted and as a result the lesson becomes more teacher-centred than learner-centred, which is the traditional style of the teaching approach.

4.4.4 Theme 4: Strategies to be used by Accounting teachers to improve learner performance

This consists of two sub-themes discussed below.

4.4.4.1 Sub-theme 1: Learner involvement/participation in the classroom

Participants mentioned that most Accounting teachers do not involve their learners; instead, they give them a lot of work, which requires practice, but does not require the learners to understand the content. Teachers do not engage learners in the classroom because their teaching strategies do not include discussion and questioning method. Participant 44: *"Teachers need to be patient when it comes to improve the learner performance, they should also be open to learners so that learners can understand why they are underperforming so that the learners can be able to ask where they do not understand. Teachers should have the ability to make learners feel valued in the classroom and comfortable enough to take intellectual risk which can impact learner performance and behaviour."* School resources play a vital role in learner involvement. In some schools there is a lack of textbooks, most learners share and some do not have textbooks at all. Such a lack of resources makes learner participation difficult. Participant 8: *"Make enough textbooks, because shortage of books also makes learners to fail."*

It is important to give learners a chance to challenge themselves in standard assessments based on their proficiency levels. In this way, learners with higher academic capabilities can be challenged and the others who are struggling with the subject can get the required support to improve themselves. Teachers must encourage learners to ask questions throughout the lesson. This motivates learners to participate as a class and assists in their retention of new information.

Discussion: Most of the participants agreed that including learners in Accounting classes provided a more balanced learning experience for them, as well as the development of active learning abilities that they may apply in their future employment. Accounting learners clearly thought that they needed to be more involved in the teaching and learning process. Teachers' motivating learners to work in groups so that they could

assist one another, should be an Accounting norm in every class. Le Donné, Fraser, and Bousquet (2016:117) talk about Cognitive activation as practices used to challenge learners' thinking and problem-solving skills. The teacher-centred approach is defined as a practice that relies on a teacher's ability to deliver clear and orderly lessons (Le Donné et al., 2016:118). It is generally recognized that teaching strategies are complex; how well they work depends on the context in which they are applied and there is no single strategy that can guarantee better learner outcomes Learners should be given opportunities to work collaboratively, allowing them to learn from one another.

Kwarteng (2013:98) talks about collaborative learning where in Accounting, stating that classrooms are begging to change in a way how accounting is taught, shifting from the traditional way of teaching to a more active and team learning strategy. Kwarteng (2013:99) state that this change is because of two reasons, one of which was enforced by changes in the curriculum which require teachers to engage learners more in the learning process. Teachers should employ active learning methods such as questioning and role play. Additionally, learners were stimulated by written work to participate actively in their education and to build creative thinking abilities that would help them solve challenges. Teachers should thus be aware that they can actively engage learners by using questioning and examples from question papers to help them develop critical and analytical thinking abilities that support conceptual knowledge (Tylor, 2016:48).

4.4.4.2 Sub-theme 2: Activity remedials.

Most participants stated the requirement that Accounting demands activities and agreed that they were given activities but indicated that the problem lay with teacher feedback. For instance, when they wrote a class test or controlled test, they often had to wait for feedback and sometimes did not do the corrections with the teacher, which affected them as they did not know whether answers were correct or incorrect. Participant 18: "*My teacher never did corrections with us and that is affecting us a lot because we need to ask her with everything, although there are learners who are shy to speak to her. Corrections are very important so that as a learner you do not repeat the same mistake in future.*"

Discussion: Learner's activities determine their understanding of each Accounting topic. The formative assessment tasks should be done after each topic and feedback with corrections should be provided to the learners. Assessment becomes formative only when learners receive feedback that is used to assist and improve teaching and

learning. The focus of agreement on the concept of formative assessment is feedback. Continuous learner support is essential because it lays the groundwork for delivering timely feedback in order to improve teaching and learning directly.

Koen (2011, p.95) argues that written feedback has the advantage because students can read it over and over again. However, Ngwenya's study revealed that not all written comments have positive effects in learners' learning. Teachers believed in writing short feedback comments on learners' written work to direct learners focus to certain specific aspects of the task. This was evident in their use of a combination of direct and indirect feedback. Because of large class sizes, when teachers marked learners' written work, they identified errors without providing the correct solution. Coded feedback was provided to draw learners' attention to errors (Ngwanya, 2012:185).

4.4.5 Theme 5: Learner's advice for better performance in Accounting

This theme consists of two sub-themes discussed below.

4.4.5.1 Sub-theme 1: Everyday practice

Most participants asserted that Accounting requires everyday practice, they study the subject from the textbook and then practise it. As Accounting learners, they should read and practise a great deal, but should not memorize as much of the content as other subjects. Learners have to know why the accounting principle is applied after they know how to record it and, in order to know these things, every learner has to work on the problems given in the Accounting textbook. Practising Accounting helps in assessments as learners normally read and understand before attempting to answer the question papers. They ask the teacher if there is a problem and also refer to previous assessment or practice for understanding. Participant 45: *"I always practice Accounting after school, and I've got my own timetable that I'm using at school as well. I would advise other fellow learners to give Accounting time because it's not doable for a limited amount of time. Accounting needs a lot of and full participation in class and after class."*

Other participants stated that learners should study hard and make use of previous question papers as practice in order to test their knowledge. They also needed to interact with the teacher during the lessons so that they could be answered regarding questions they might have. They should certainly avoid skipping classes so that they did not miss any period. Participant 19: *"I am also not good with Accounting but studying helps, asking my Accounting teacher to help me here and there. Engaging with other learners*

during practice and with past question papers helps me a lot. I would advise my fellow learners to develop love for Accounting and practise it on daily basis maybe 30 minutes of their time to achieve better marks."

Discussion: Responses the researcher derived were that learners should give Accounting attention and time because the subject required time and that most learners lacked content knowledge because of the short duration of time given to Accounting per day. Accounting, in the perspective of the researcher, is a collection of actions that are organized according to practical understandings, regulations, and aims and projects (Schatzki, 2014:38). Accounting includes management and control processes, commercial practices, reporting strategies, bookkeeping practices, and other related tasks. A practice lens examines the core components and influences on practices, as well as the various ways in which they interact with other practices, to reveal the complexity of seemingly simple everyday Accounting. It also emphasizes the diversity of Accounting and, as a result, the highly unique ways in which Accounting can be done in different locations and at different times immediately following school each day.

4.4.5. Sub-theme 2: Group work

Most participants stated that working in groups in Accounting helps greatly because of the sharing of ideas. Group study makes Accounting understandable because you are free to ask the questions you could not ask during the lesson. What is important is the concentration during the practice because, it was asserted, time wasted never comes back. Participant 26: *"I usually study every day; I do not procrastinate. I have formed a group on WhatsApp with my classmates and we help each other in the group. I always ask questions on concepts and terms I do not understand. I would advise my fellow classmates that they must find help/assistance even another learner who is excelling in certain topic. Learners should download Caps documents and past previous question papers from internet in case the school does not have hardcopies of previous question papers. Practising Accounting everyday should be a habit."*

Participants emphasized that obtaining good marks in Accounting required studying, but practice as well. It was noted that there were learners who were good in Accounting who offered their help to those who were struggling with it who were thus able to improve their understanding and knowledge of the subject. They also took note of how examiners asked questions and sought help and practice with their study mates as well. Peer education could also help in the completion of corrections by other students, followed

by further engagement with the teacher at the end of the lesson. Participant 37: *"I practise a lot using previous question papers in my study group and we ask for help whenever we don't know how to calculate something. What we have noticed is that most questions are probably repeated as they were took from previous question papers, therefore, learners should normalize practising using different past papers."*

Discussion: The researcher is of the opinion that many minds are better than one and that there should be interaction with the teacher, as well as among the learners in the classroom. A challenge during Covid19 was that learners had to observe Covid19 regulations and were unable to work in groups in classrooms. Group work is defined as a process in which students share their perspectives while working on a problem. It promotes peer-to-peer learning and allows students to expand on their prior knowledge (Tylor, 2016:54).

Ngwenya (2020:42) shares the common belief that the learner-to-learner connection is regarded as a critical resource in permitting all research participants to effectively teach Accounting. Teachers also claimed that they gave their learners many opportunities to collaborate and learn from one another. Learners could openly speak and share ideas when they formed groups, allowing them to learn from one another. In order to encourage learners to communicate and share ideas, teachers should encourage them to use group work in the classroom. Group work is a teaching method that allows learners to freely express themselves in the classroom. Talking in class is beneficial because it allows learners to share their opinions and receive a sense of what others are thinking about the topic. Also, talking is beneficial to those who are unable to write well. Topic illustrations can be used in group projects to help learners understand content such as Accounting principles and basic VAT ideas, as well as financial statements which are the income statement and balance sheet.

4.5 PRESENTATION OF DATA ANALYSIS FROM DOCUMENT ANALYSIS.

This section presents and analyses findings obtained from the document analysis in order to analyse the differences and similarities of the question paper before and after the splitting of the Accounting paper. Accounting information, skills and attitudes focusing on Financial Accounting, Managerial Accounting, and auditing are covered in this subject. These fields cover a wide range of Accounting subjects in preparing learners for a variety of career opportunities.

4.5.1 The table below indicates the main topics in the Accounting curriculum.

Weightings of Curriculum	Topics
Financial Accounting	Accounting concepts
	GAAP principles
	Bookkeeping
	Accounting equation
	Financial accounts and financial statements
	Salaries and wages
	Value-Added Tax
	Reconciliations
Managerial Accounting	Cost Accounting
	Budgeting
Managing Resources, weighting (20% to 25%)	Indigenous bookkeeping system
	Fixed assets
	Inventory
	Ethics
	Internal control

4.5.2 The similarities and differences between Accounting question paper before and after splitting.

Similarity	Difference
GAAP and fixed assets	Clubs
Income statement and balance sheet note	Managerial resources
Partnership	Projected Income Statement
Analysis and interpretation	Formula sheets are provided
VAT and reconciliation	Bank reconciliation
Manufacturing	
Budget	
Control of working capital	

The Accounting paper before splitting had all the topics as per the CAPS document outlined for Grade 11 learners. The learners had many topics which were not challenging. Most learners, however, seemed to be challenged by time management, as most could not finish the 300 mark paper within 3 hours. The major challenge, as the researcher analysed these question papers, was time, since most learners could not finish the paper in the time allotted. The current splitting of the paper has, however, resulted in three topics being omitted from the papers and the curriculum.

The data was presented as an analysis of Grade 11 results from five schools since the splitting of Accounting paper in 2018 to 2020. Teachers' recording marks schedules were used to present the data below. The data was analysed in table 4.7.1.

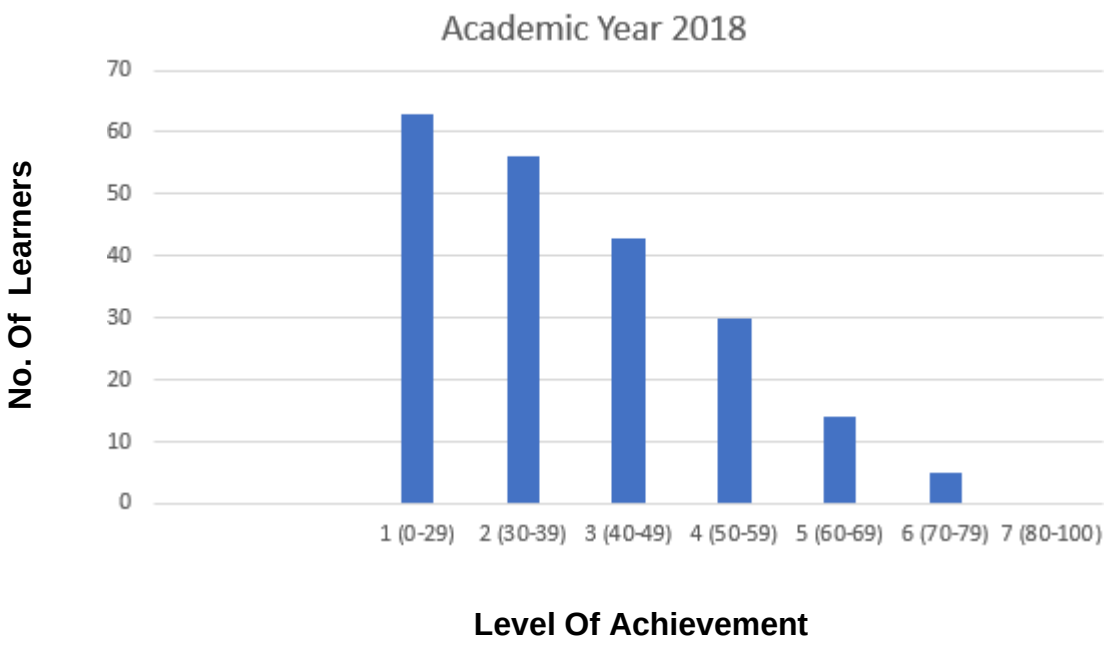
Table 4.5.3 Learners performance from 2018 to 2020.

Academic year			2018					Total number of learners		
Level of achievement	1 (0-29)	2 (30-39)	3 (40-49)	4 (50-59)	5 (60-69)	6 (70-79)	7 (80-100)			
No. of learners	63	56	43	30	14	5	0			
Percentage	30%	27%	20%	14%	7%	2%	0%		211	
Academic year		2019						Total number of learners		
Level of achievement	1 (0-29)	2 (30-39)	3 (40-49)	4 (50-59)	5 (60-69)	6 (70-79)	7 (80-100)			
No. of learners	43	64	38	33	11	4	0			
Percentage	22%	18%	20%	17%	6%	2%	0%		193	
		2020						Total number of learners		
Level of achievement	1 (0-29)	2 (30-39)	3 (40-49)	4 (50-59)	5 (50-59)	6 (60-69)	7 (80-100)			
No.of learners		48	32	26	8	2	2			
Percentage	31%	28%	19%	15%	5%	1%	1%		172	

Source: Lejweleputswa district schools.

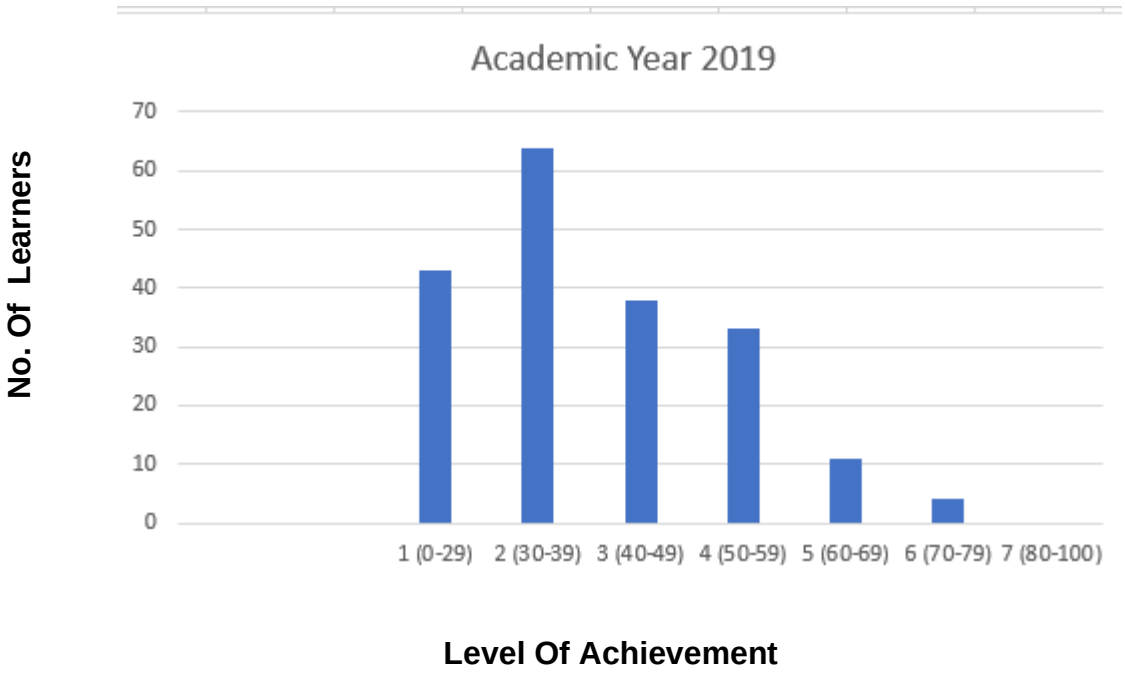
The table 4.5.3 shows a significant difference in terms of Accounting performance. 2018 shows 63 of 211 learners did not pass the exam paper, 43 of 193 learners did not pass in 2019, and 54 of 172 learners did not pass in 2020. There are significant numbers of learners who passed at elementary and moderate levels, 2 and 3, from 2018 to 2020, which is very concerning – most of these are from urban schools. In addition, of 211 learners in 2018, only 53 achieved levels 4 to 7; of 193 learners in 2019, only 48 achieved levels 4 to 7; and of 172 learners in 2020, only 38 achieved levels 4 to 7.

Figure 4.5.2 Graph 1 presenting 2018 learner performance in papers 1 and 2.



The graph above presents learners' performance in Accounting. In 2018, the performance of Accounting learners is mostly at elementary and moderate achievements. This is of great concern because learners should be performing adequately. Moreover, out of 211 learners who wrote the Accounting examination in 2018, no learner achieved level 7 (outstanding achievement). A strategy of intervention techniques is required for learners who are doing Accounting in underperforming schools. Aims and objectives are desires to intervene in the learning of learners (Gbollie and Keamu, 2017:34).

Figure 4.5.4 Graph 2 presenting 2019 learner performance in paper 1and2.



The 2019 academic year performance in Accounting is presented in graph 2. Most learners performed at elementary level, the pass mark in High School. This clearly demonstrates that much work needs to be done in the teaching of Accounting in Grade 10 in order to enhance learner performance. Academic performance is influenced both internally and externally by the teacher's work and the academic performance of students, and it can be used to determine the best teaching approaches (Bonney 2015:44). Because educators play such an important part in educational success, they have an impact on student achievement.

Figure 4.5.5 Graph 3 presenting 2020 learner performance in paper 1and2.

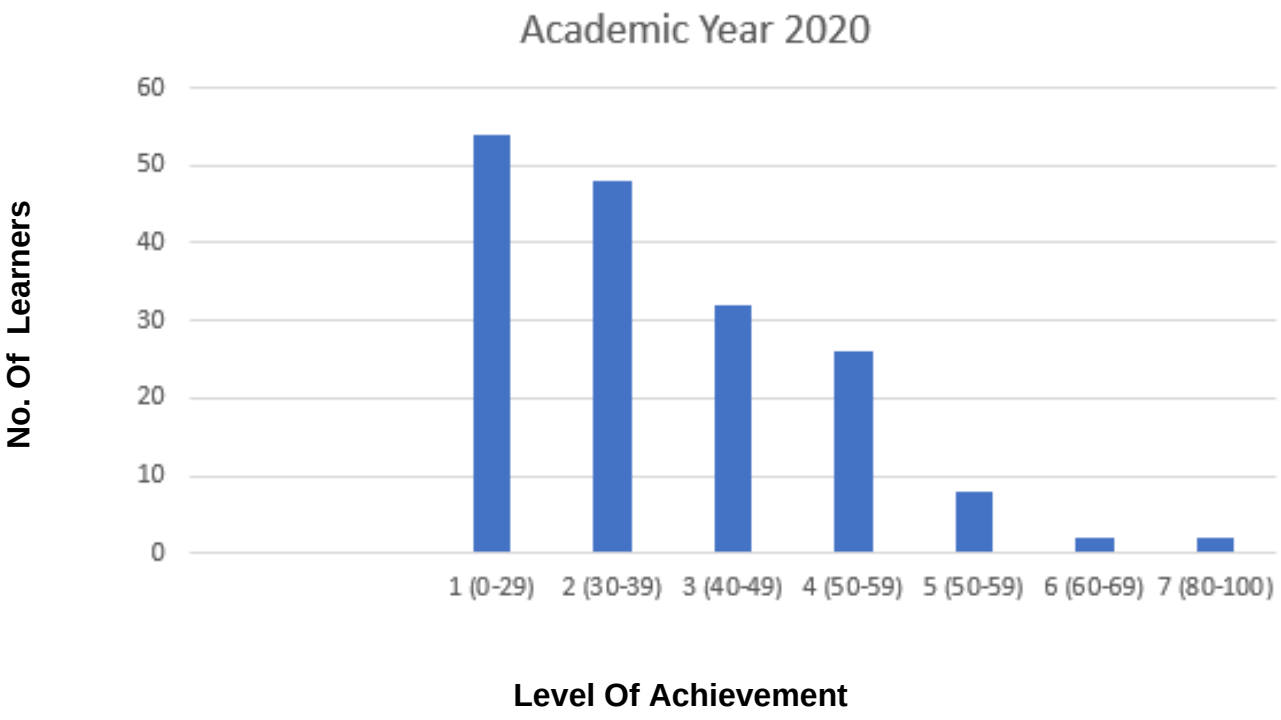
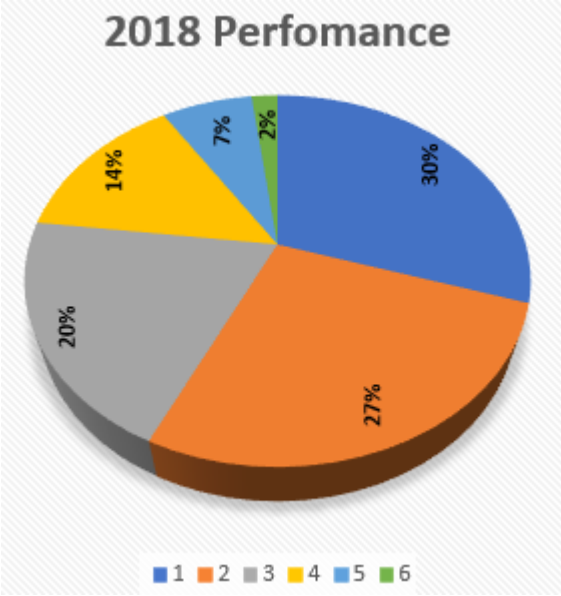
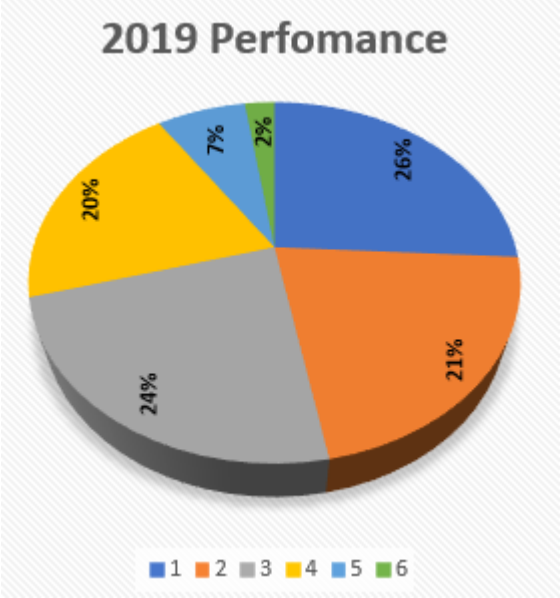


Figure 4.5.5 shows that most learners failed Accounting, most achieving at level 2, which is elementary achievement. However, there are a few learners who managed to perform at level 7. Learners must be able to communicate coherently in the classroom and actively engage in their classes. This proves that some learners do not take their work seriously and might be affected by socio economic issues such as poverty, which causes them not to concentrate at school. When teachers teach Accounting, prior knowledge is vital since each new aspect of content builds on the preceding one. As learners blend their current conceptions of reality with what they have learned from their past experiences, Accounting learners build on their prior knowledge and use it to develop, construct, and reconstruct their prior knowledge (Thompson, 2015:34). Teachers must identify the basic necessary concepts that help in the learning of new concepts, as well as how the current concept might be used as a building block or prerequisite for future learning (Thompson, 2015; Kutluk, Donmez and Gulmez, 2015:71).

Figure 4.5.6 Pie Chat presenting 2018 to 2020 learner performance percentages in paper 1and2.





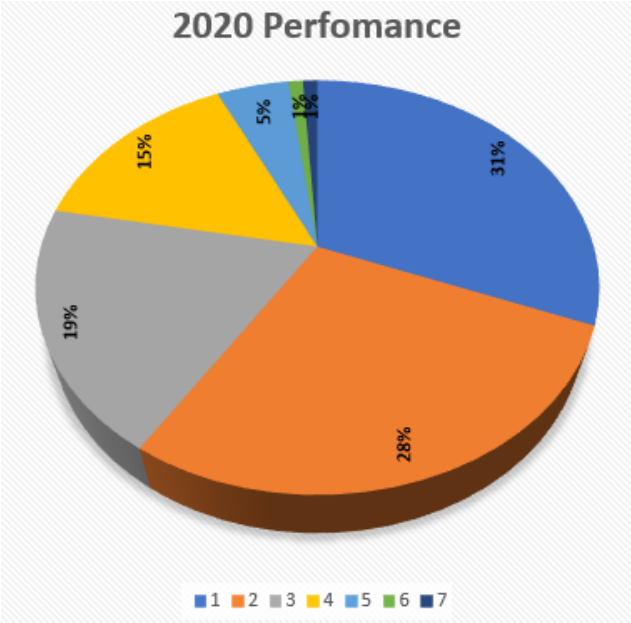


Figure 4.5.6 indicates that from 2018 to 2020, 25% of learners failed the Accounting examination each year. In 2018, 30% of learners failed the examination, in 2019, it was 26%, and in 2020, it was 31%. Most learners achieved level 2 in their examinations: 27% of learners in 2018 passed at level 2, 21% in 2019, and 28% in 2020. Learners who performed well in Accounting were less than 5% from 2018 to 2020 – only 1% of learners performed at level 7 in the 2020 academic year. According to the researcher, allowing learners to educate one another in the classroom by writing solutions to their problems on the whiteboard is crucial. Teachers must allow learners to participate in class discussions and provide ideas to the whole class. One strategy, according to a teacher, works effectively in allowing learners to be involved and participate, particularly in Accounting. Learners practise the skills they learned in class in their own time by writing weekly exams; learners are given suggested solutions to help them recognize and learn from their errors (Coetzee, 2016:73).

4.6 PRESENTATION, ANALYSIS AND DISCUSSION OF QUANTITATIVE DATA

The closed-ended questionnaire was completed by a total of 100 learners. There were 42 males and 58 females among the 100 learners. While gender was not thought to have any bearing on the comparative evaluation of grade 10 Accounting learners' performance in papers 1 and 2, it is worth noting that there was a fair gender balance, which increases the credibility of the research findings to some extent because each gender was adequately represented. There was no clear preference for one gender over another. It is also important to note that, because this was a typical classroom in a South African context characterized by learner diversity, these learners differed in terms of performance ability, ethnicity, expectations and their socioeconomic orientations, all of which could have influenced their perceptions of the learning environment.

This information is summarized and presented below:

Figure 4.6.1 Biographical data (N=100)

Gender	Number of learners	Frequency
Females	58	58%
Males	42	42%
Total	100	100%

The number of learners who responded was 100 of which 58 (58%) were girls and 42 (42%) were boys. The gender equality is something that is heartfully felt by the researcher hence it was considered in this study. These learners portrayed different academic abilities and since people's perceptions still believe that girls perform better than boys, both genders need academic support from their teachers.

Figure 4.6.2 The mean age

Age	Mean	Median	Minimum	Maximum
N=100	15.75	16.00	14.00	17.00

The above table analyses the age of the respondents as (M=15.75, MD=16.00, Min=14.00, Max=17.00). The youngest learner is 14 years, the oldest learner is 17, and the learners average age in between is 15.75 (16). According to the department of

education, learners in Grade 10 are 14 and 15 years, not 17 years. This is a significant sign that there are students who might be struggling with this subject and who end up repeating the grade.

Figure 4.6.3 The school's quintile

Schools' quintile	Frequency	Percent	Valid Percent	Cumulative Percent
Quintile1	100	100.0	100.0	100.0

The table above shows the school quintile for the sampled schools in the study (F=100, VP=100, CP=100). The table outlines all the variables with 100%, which shows all the selected schools for the study were in quintile 1, the group of schools that caters for learners from humble backgrounds, also called no fee schools.

Table 4.6.1 PART B - GAAP and Fixed Assets N=100

Checklist		Mean	Median	Standard Deviation	Minimum	Maximum
B1	The owner decides to purchase additional trading stock, which was offered at a discounted rate, as he knows that these can be sold in the following financial period.	1.02	2.00	1.00	0.00	2.00
B2	Insurance includes R340, which relates to the next financial year.	1.02	2.00	1.00	0.00	2.00
B3	Give TWO suggestions that the internal auditor can use to check whether movable fixed assets have been stolen. To check whether movable fixed assets have been	2.14	4.00	1.99	0.00	4.00

	stolen, an internal auditor can;					
B4	Land and buildings were bought five years ago for R1 200 000. Since property prices have increased by 20% since then, Partner Piet suggested that the value of this asset be recorded at a higher amount so that a profit of R500 000 can be reflected on the Income statement. Partner Naomi disagreed. In the light of GAAP principles, choose the correct reason/justification below as to why Naomi would not agree with Piet.	1.22	2.00	1.02	0.00	4.00
B5	The loan statement received from Absa Bank reflected the following - Calculate capitalized interest.	1.24	2.00	0.97	0.00	2.00
B6	Acid test ratio can be calculated as follows;	1.12	2.00	0.99	0.00	2.00
B7	Current ratio can be calculated as follows;	1.14	2.00	0.99	0.00	2.00
B8	Depreciation on assets can be calculated on	1.26	2.00	0.97	0.00	2.00
	Overall mean	**1.27**	**2.25**	**1.11**	**0.00**	**2.25**

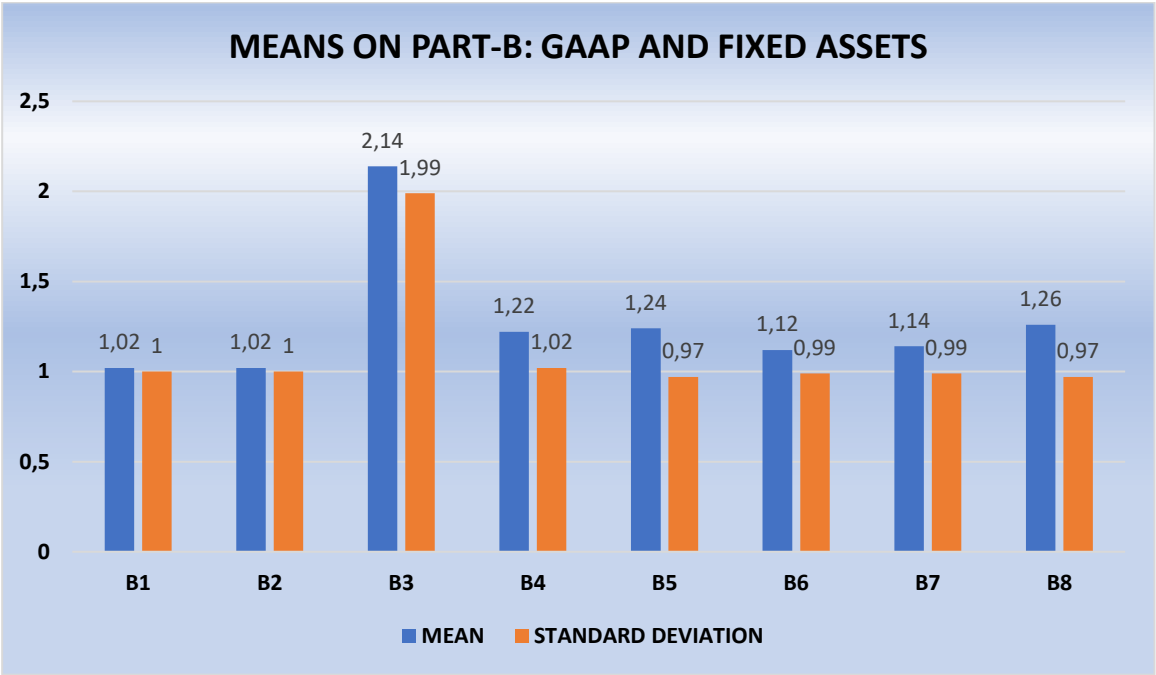


Figure 4.6.4 Clustered column representing means on the performance of learners in GAAP and Fixed assets.

The analysis of data in **Table 4.6.2 and Figure 4.6.4** above shows that the learners have knowledge in terms of Assets in a business and that they have a better comprehensive knowledge of this term (M=1.26, MD=2.00, SD=0.97, MIN=0.00, MAX=2.00). According to the checklist rubric, the mean value of 1.26 clearly indicates the achievement of grade 10 Accounting learners. Data for this item is positively skewed, according to statistics, because the mean is close to the median. The word assets in Accounting is one of the fundamental basics of the subject and it is classified into different categories which are Non and Current assets. Property, plant, and equipment are examples of non-current assets, the property appreciates meanwhile the plant and equipment depreciates. The learners are taught how the assets lose their value according to different methods which are straight-line and diminishing balance methods – for the purpose of this study, the learners were requested to identify the method of depreciation calculation out of five options. Testing the cognitive skills of learners, such as performing well in fixed assets topic with the application of required calculations, was carried out as per the Study and Master textbook (M=1.24, MD=2.00, SD=0.97, MIN=0.00, MAX=2.00). This implies that that Accounting teachers emphasize fundamental basics of Accounting, more especially terminology – B5 is also the calculation of capitalized interest where they are calculating the interest that has been added to the total cost of long-term loan. All teachers, according to Kwarteng

(2016:215), should guarantee that they have mastered the content knowledge they teach.

Nonetheless, with reference to the testing of cognitive skills such as application of theory into practice to reason or justify statements on acquisition of land and buildings (M=1.20, MD=2.00, SD=1.02, MIN=0.00, MAX=4.00). The maximum marks for all these questions in Part B were not the same, as B3 and B4 were out of 4 marks. If we were to convert the marks to 2 for the purpose of alignment (M/Max which 1.20/2=0.6), half of the learners passed this question, meanwhile other half did not get it right; that is of great concern because B3 covered internal control measures in the business. The learners need to be cautious when answering the question paper and make sure to elucidate thorough understanding. I believe that Accounting teachers, as well as learner practice, are responsible for ensuring this competence. As a result, Accounting teachers have a commitment to discover any subject gaps that learners may have in their accounting knowledge (Gegenfurtner, Lewalter, Lehtinen, Schmidt and Gruber, 2020:41).

Furthermore, data reveals that suitable accounting language usage is not achieved (M=1.02, MD=2.00, SD=1.00, MIN=0.00, MAX=2.00). The mean of 1.02 points out that the testing of this knowledge does not meeting the requirements of CAPS examinations as per the checklist rubric. This reveals that teachers need to emphasize Accounting concepts and that the CAPS guidelines should be followed when testing learners. Effective Accounting teaching necessitates the integration of knowledge and abilities across all areas, as well as the capacity to retain and understand multiple Accounting concepts. This means that learners still struggle with Accounting concepts in term of application into the business transactions. The researcher concurs: Accounting teachers must guarantee that the content they teach is relevant to the environment in which they teach, which may be verified by utilizing learners' prior understanding of Accounting principles and drawing on their unique experiences (Lindsjö, 2018:238). In contrast, the researcher maintains that until the information taught in quintile 1 schools is made relevant to their real-life experiences, teaching and learning will continue to be inadequate.

4.6.2 PART C - Financial statements

Checklist		Mean	Median	Standard Deviation	Minimum	Maximum
C1	Calculate the missing amounts represented by (i)	0.96	0.00	1.00	0.00	2.00
C2	Calculate the missing amounts represented by (ii)	1.06	2.00	1.00	0.00	2.00
C3	Calculate the missing amounts represented by (iii)	0.98	0.00	1.00	0.00	2.00
C4	Calculate the missing amounts represented by (iv).	1.20	2.00	0.98	0.00	2.00
C5	The depreciation amount on vehicles calculated at 10% p.a. on cost is:	1.26	2.00	0.97	0.00	2.00
C6	A new vehicle purchased on 1 December 2018 amount is	0.98	0.00	1.00	0.00	2.00
C7	TOTAL MARKS FOR PAPER 1	16.54	16.00	2.91	8.00	24.00
	Overall mean	**1,07**	**1.00**	**0.99**	**0.00**	**2.00**

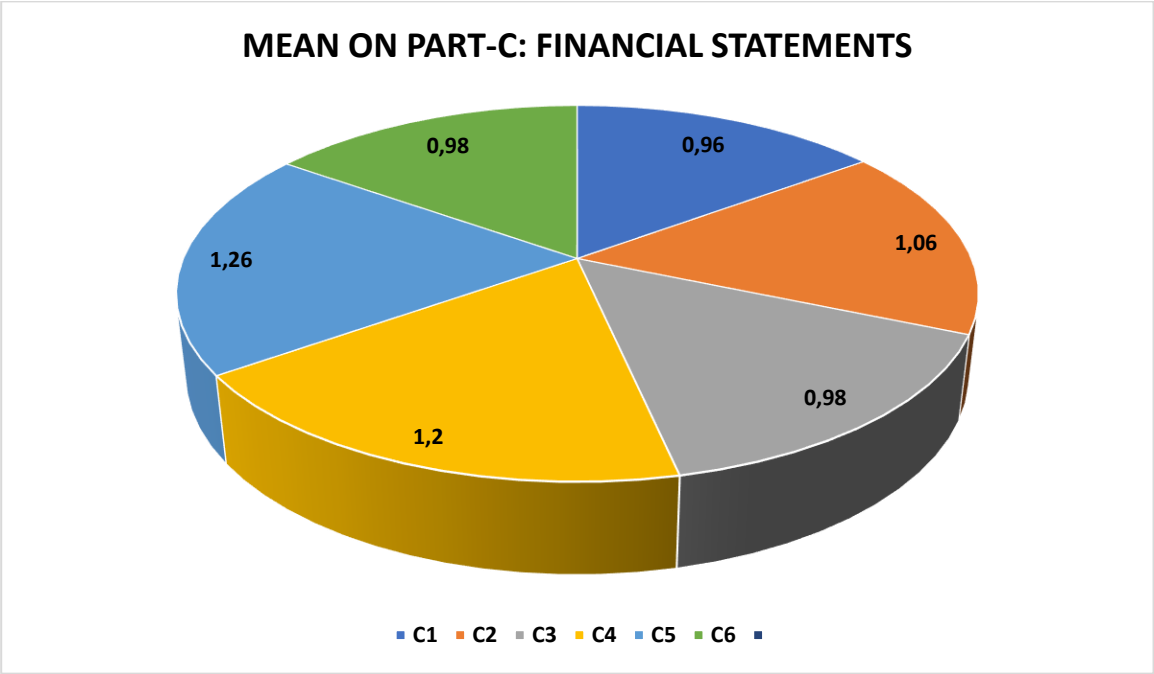


Figure 4.6.5 Pie chat representing means on the performance of learners in financial statements.

Table 4.6.3 and Figure 4.6.5 present the findings regarding the financial statements on testing the cognitive skills, which is problem solving in the financial books or journals of the business. The statistical results are similar, implying that the performance is comparable (M=1.26, MD=2.00, SD= 0.97, MIN=0.00, MAX=2.00). The means of 1.26 and 1.20 shows a significant performance – learners had been taught the proper calculations of depreciation using the theory that they had been taught before, and now were applying the theory in practice. Mostly learners were able to comprehend the given information to get appropriate answers. Nonetheless, learners should have had an opportunity to do their work remedies on the chalkboard (M=1.06, MD=2.00, SD=1.00, MIN=0.00, MAX=2.00). This implies that disposal of the assets is challenging for these learners, as only a few got this question correct. The data for the statistics is a little negatively skewed since the mean is less than the median. Teachers should expose learners to complex procedures or methods of disposing assets so that they can be able to calculate the additional and sold assets. According to the findings, teachers' teaching methods for Accounting topics are likely to be influenced by their lack of Accounting content expertise (De Lange, Khau and Athiemoolam, 2014:751).

Ultimately, the data shows that, from the learner's performance, given information as part of listening skill is not tested (M=0.96, MD=0.00, SD=1.00, MIN=0.00, MAX=2.00). The mean is 0.96 which is not close to 0.00 standard deviation which indicates that most learners cannot calculate the carrying value of the assets. Teachers should expose their learners to different formulas applicable to calculate carrying value as part of the Accounting curriculum in which the learners can score themselves part marks for calculations. Mukeredzi (2015:131) emphasizes that teachers' professional development is critical if they are to meet the standards for high-quality Accounting teaching and learning, particularly in the area of financial literacy, which is a component of accounting that is often overlooked by instructors (Ngwenya and ArekBawa, 2019:17).

Table 4.6.3 PART D - VAT and Reconciliations

Checklist		Mean	Median	Standard Deviation	Minimum	Maximum
D1	Lavender Suppliers received a statement of account from a creditor, Bramley Traders. The balance on the statement did not agree with that on the account of Bramley Traders in the Creditors Ledger of Lavender Suppliers. Bramley Traders offers credit terms of 60 days. Lavender Suppliers prefers to settle their account within 30 days during certain months.	2.32	4.00	1.98	0.00	4.00
D2	A direct transfer of R7 000 by Lavender Suppliers was recorded in the Cash Payment	1.22	2.00	0.98	0.00	2.00

	Journal on 27 February 2020. A discount of R700 for early payment was also recorded. The statement of account from Bramley Traders was dated 25 February 2020. Calculate the VAT amount payable to SARS.					
D3	The internal auditor discovered that two large credit sales transactions for R598 000 during August 2020 were not recorded in the relevant journal. The owner insists that these should be recorded during September 2020, due to current cash flow problems. Which one of the following would cause the auditor's dissatisfaction?	1.26	2.00	0.97	0.00	2.00
D4	Tom does not have enough money in his bank account to pay SARS for VAT. The bank balance is currently in overdraft at approximately R50 000. Value-added tax is.	1.44	2.00	0.90	0.00	2.00

D5	Choose one option below to advise Tom to solve the problem now.	1.36	2.00	0.93	0.00	2.00
D6	Choose one option below to advise Tom to solve the problem in the future.	1.12	2.00	0.99	0.00	2.00
	Overall mean	**1.45**	**2.00**	**1.13**	**0.00**	**2.00**

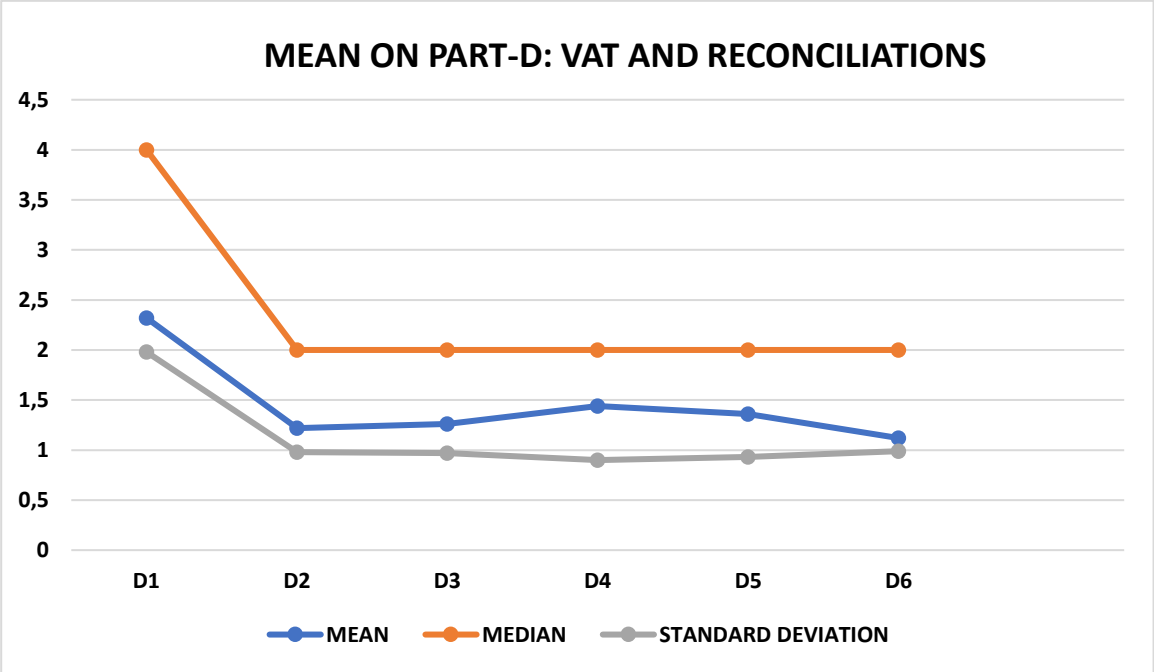


Figure 4.6.6 Line with markers representing means on the performance of learners in VAT and Reconciliations.

Table 4.6.4 and Figure 4.6.6 above demonstrate the skills of appropriate application of content into a real life situation (M=1.44, MD=2.00, SD=0.90, MIN=0.00, MAX=2.00). This indicates that teachers can teach according to the CAPS requirements and also encourages them for teaching content to be used even outside the classroom. The learners have an opportunity to solve unseen problems and to identify things taught in class and, as a result, will be able to grasp the content more conceptually. The learners were asked to analyse VAT as a concept, and they showed an understanding as well for VAT components. Because the means are lower than the medians, information for these statistics are negatively skewed. This, in turn, has a significant impact on Accounting learners' performance (M=1.26, MD=2.00, SD=0.97, MIN=0.00, MAX=2.00).

However, regarding VAT and reconciliations, some of the learners performed at average in calculating the amount payable to SARS and that shows the learners are not sufficiently competent with calculations of the amount owed to SARS. The standard deviation is far from the mean, indicating that the learners were not aware of the correct response. Teachers are not given the professional support they need to develop their topic knowledge and practice, putting the quality of Accounting education in many quintile 1 schools at risk (Mohangi, Krog, Stevens and Nel, 2016:78)

Furthermore, testing of Bloom's taxonomy such as remembering with simple calculations and applications (M=2.32, MD=4.00, SD=1.98, MIN=0.00, MAX=4.00). For the purpose of alignment in this section (Mean/Max = 2.32/2 = 1.16) which is far from the mean. The learners do not have proper understanding of the manufacturing topic, as to the calculations of the units on hand. The manufacturing topic in Accounting is one of the most informative topics, more especially for entrepreneurship, because it is based on manufacturing of the products. Therefore, it forms part of the skills learners need to acquire and apply to their everyday lives. The mean is 1.16 which elucidates the teachers' methods of teaching – there are topics in Accounting which require the learner-centred method of teaching, which gives learners a chance to interact significantly with the teacher. The researcher strongly suggests Accounting teachers should promote learning in a learner-centred manner, as this will allow them to meet a wide range of learner demands. To do so effectively, teachers should adopt learner-centred methodologies and teaching strategies that are appropriate for quintile 1 schools' teaching problems (Modise, 2016; Qhosola, 2015:219).

Table 4.6.4 PART E - Cost Accounting

Checklist		Mean	Median	Standard Deviation	Minimum	Maximum
E1	Jellytot Manufacturers manufactures toddlers' tracksuits. Tracksuits are sold at a mark-up of 50% on cost. From the list below, select only the THREE FIXED COSTS.	1.83	3.00	1.47	0.00	3.00
E2	Choose an option with TWO items that appears in a Projected Income Statement, but NOT in the Cash Budget below.	1.38	2.00	0.92	0.00	2.00
E3	Choose an option with TWO items that appears in the Cash Budget, but NOT in the Projected Income Statement below.	1.24	2.00	0.83	0.00	2.00
E4	Actual comparison is extremely important for small businesses because it allows them to alter their future financial forecasts based upon the numbers collected in the monthly reports. Explain the importance of comparing budgeted	1.26	2.00	0.97	0.00	2.00

	figures with actual figures achieved for the same period.					
E5	Calculate the missing amounts indicated by (a) in the Debtors' Collection Schedule for the budgeted period March to May 2020.	1.06	2.00	1.00	0.00	2.00
E6	Calculate the missing amounts indicated by (b) in the Debtors' Collection Schedule for the budgeted period March to May 2020.	1.06	2.00	1.00	0.00	2.00
E7	Calculate the missing amounts indicated by (c) in the Debtors' Collection Schedule for the budgeted period March to May 2020.	1.28	2.00	0.96	0.00	2.00
E8	An official of the local municipality has offered to recommend Peter Pan Stationers to supply stationery to the value of R500 000. However, he will only do this if Vuyo pays him R20 000 in cash. Which one of the following can be considered by Vuyo?	1.22	2.00	0.98	0.00	2.00

E9	Which one of the following can be considered by Vuyo?	1.23	0.00	1.48	0.00	3.00
E10	TOTAL MARKS FOR PAPER 2	19.01	19.00	3.77	4.00	29.00
F1	TOTAL MARKS FOR PAPER 1 and PAPER 2	35.55	36.00	5.04	20.00	47.00
	Overall mean	**1.23**	**2.83**	**1.07**	**0.00**	**2.22**

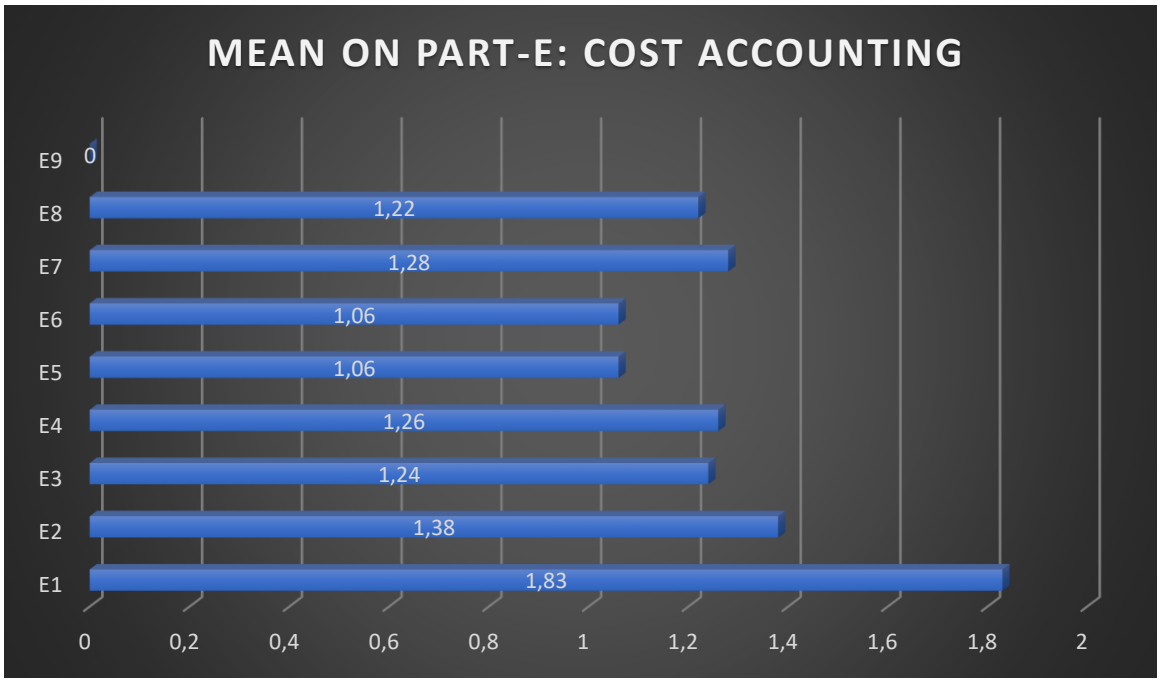


Figure 4.6.7 3-D clustered bar representing means on the performance of learners in Cost Accounting.

Table 4.6.5 and Figure 4.6.7 data presents and analyses appropriate application of Accounting concepts, more especially debit and credit (M=1.24, MD=2.00, SD=0.83, MIN=0.00, MAX=2.00). The findings assert that the learners have an understanding of the Accounting concepts. However, the cognitive skill was their ability to apply these Accounting concepts to relevant statements of cost Accounting. The standard deviation is 0.83, which is not too far from the mean of 1.24. The learners were tested based on the items that appear in the Cash budget, but not in the Projected Income Statement, and they were able to do that. This is often caused by non-cash items which are not part of the Cash Budget, such as depreciations, discount allowed etc. (M=1.38, MD=2.00,

SD=0.92, MIN=0.00, MAX=2.00). The implication, therefore, is that the application in Bloom's taxonomy means solving the problems of new situations by applying the acquired Accounting knowledge, rules, facts and techniques when requested to do so (M=1.06, MD=2.00, SD=1.00, MIN=0.00, MAX=2.00). Only a few learners were able to calculate the credit sales correct amount in the Debtors collection schedules. This is of great concern because the cash budget topic is not a challenging one, although the basic concepts of Accounting debit and credit should be comprehended. The means 1.06 and 1.26 are far from the maximum marks and the statistical findings are comparable, indicating that they were moderately successful (M=1.26, MD=2.00, SD=0.97, MIN=0.00, MAX=2.00). The researcher agrees that these two factors have a reasonable relationship.

However, looking at the way the learners performed in cost Accounting, they still struggle to differentiate between assets, owners' equity, and liabilities. Experience of the questions on this topic would lead one to expect that the learners would perform excellently; however, in this case they performed very poorly (M=1.83, MD=3.00, SD=1.47, MIN=0.00, MAX=3.00). Most studies on learner motivation demonstrate that learners are less motivated to learn when they are not actively involved and consulted in the planning and selection of the teaching and learning methods and strategies. The mean (1.83/1.5=1.22) standard deviation is still much below the mean, indicating that the learners did poorly in the question. The researcher suggests that teachers should be cautious about some of the Accounting concepts in Grade 10. They should not assume that the learners can comprehend these concepts and it is critical to assess the learners' knowledge and carry out activity remedies. Teachers' content knowledge, according to Akpanobong and Asuquo (2015:180), is a good factor of learners' performance in school subjects.

4.7 COMPARATIVE EVALUATION OF PAPER 1 AND 2 PERFORMANCES.

The purpose of this study was a comparative evaluation of grade 10 Accounting learners' performance in papers 1 and 2 and the findings are as follows.

Paper 1: 16.60 ÷ 32 = 51.88% and **Paper 2**: 19.04 ÷32 = 59.50%

The 1st paper (M=16.54, MD=16.00, SD=2.91, MIN=8.00, MAX=24). This paper consisted of GAAP, Fixed assets (20 marks) and financial statements (12 marks) which add up to 32 marks in total. The learners performed at an average mark in paper 1 of 52% with the high school pass-mark being 30%. The intervention on improving the performance of this paper will be part of the recommendations in this study.

The 2nd paper (M=19.01, MD=19.00, SD=3.77, MIN=4.00, MAX=47). This paper consisted of Reconciliation, Vat (14 marks) and Cost Accounting (18 marks) which sum up to 32 marks in total. Paper 2 seems to be the paper on which learners are mostly achieving better marks, as the learners performed at 60% which proves that they understand the content better in this paper. Therefore, 59.50% - 51.88% = 7.62 which is the mean difference.

Table 4.6.6 Summary of Descriptive statistics.

Category	Mean	Median	Standard Deviation	Minimum	Maximum
GAAP and Fixed assets	1.27	2.25	1.11	0.00	2.25
Financial statements	1.07	1.00	0.99	0.00	2.00
VAT and Reconciliation	1.45	2.00	1.13	0.00	2.00
Cost Accounting	1.23	2.83	1.07	0.00	2.22
Total marks for paper 1	16.54	16.00	2.91	8.00	24.00
Total marks for paper 2	19.01	19.00	3.77	4.00	29.00
Total marks for paper 1 and paper 2	35.55	36.00	5.04	20.00	47.00

Table 4.6.6 is a summary of the quantifiable data descriptive statistics. The mean, median, standard deviation, minimum and maximum values are listed in the table. The standard deviation for financial statements is the one that is very close to the mean

which is 0.08. That confirms that Accounting learners have a better understanding and are performing well, since they can comprehend the use of financial statements. However, the findings show that the application of Accounting concepts in the financial statements is still challenging the learners and that intervention strategies should be implemented. Therefore, this data demonstrates some of the comparative evaluation of grade 10 Accounting learners' performance in both papers and, as a result, the study's findings become more reliable and valid.

The presentation of all the means for the main topics and the learner's performance in this study is provided below.

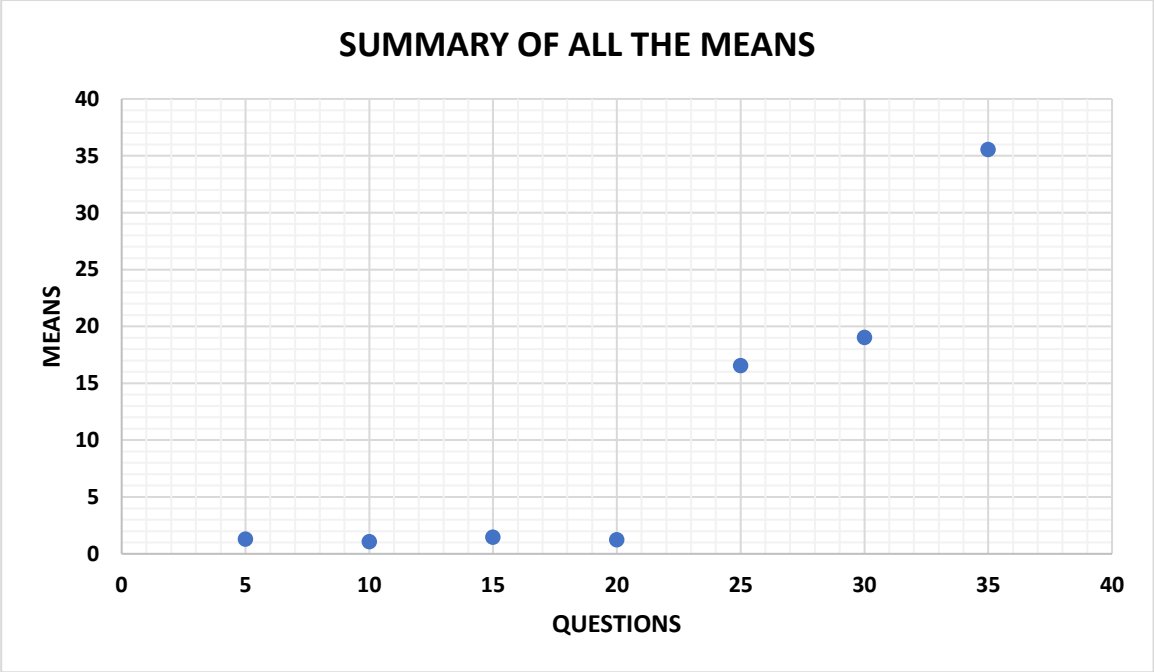


Figure 4.6.8 Scatter plot representing all the means in each category

As the researcher has concluded the information analyses, the next section focuses on examination of the data acquired from the teachers and learners.

It states how the findings of the study were triangulated or crystalized. It highlights, through literature reviewed, the qualitative and quantitative findings and the views and role of the researcher. Lastly it discusses how the validity and trustworthiness of the findings of the study were ensured.

4.8 CONCLUSION

Analysis of the face-to-face interviews conducted with the Accounting teachers revealed that they had district training sessions as Accounting teachers which helped to improve their professional development regarding how to teach Accounting. Some teachers, however, were not able to attend those workshops due to unforeseen circumstances regarding their schools. Teachers further indicated that subject advisors also assisted them when they needed help with some content in Accounting. They spoke with colleagues in the district who understood Accounting topics better. Further, they had started using demonstration, discussion and questioning teaching methods to help learners understand better; for instance, if a learner did not understand, the teacher could explain the content in another way so that the learner could understand. The issues considered to be key factors contributing to poor performance in Accounting were non-standardised assessments, teachers who focused on Grade 12s and ignored other Grades, and Covid19 Grade 11 learner's attendance rotation.

Most participants emphasized extra classes as an intervention because this gave learners more time with Accounting. They had started introducing the programme, "Accounting Sundays", as an initiative to help improve learners' performance. They were trying to focus learners' attention on the subject. They further stressed the extreme importance of effective teaching time, considering this absolutely crucial. Although many teachers were not teaching effectively, it nonetheless, remained the teacher's responsibility to arrive on time in the classroom and implement appropriate classroom management for effective teaching and learning.

The study's open-ended questionnaires revealed that Grade 10 Accounting learners failed the subject because of lack of commitment and their attitude towards the subject. Most learners agreed that they lacked discipline and motivation. They also did not consult their respective teachers if they did not understand the content and believed that they would probably understand the content better when they came round to study for their exams. Accounting learners did not take their schoolwork seriously to the extent that they bunked classes, which of course further affected their performance. Learners lacked the basics of Accounting because they did not understand the correct application of the concepts in Accounting and the understanding of financial statements and financial accounts as to debit and credit. With regard to the closed-ended

questionnaires, most learners performed with average marks and performed better in paper 2.

Discussion of the study findings, recommendations, and conclusions that will be made in the light of these findings will be the focus of the next chapter.

CHAPTER 5

DISCUSSION OF FINDINGS, RECOMMENDATIONS AND CONCLUSION

5.1 INTRODUCTION

This chapter discusses the study's findings before making recommendations based on the findings and new information that came to light as a result of the investigation. The themes that emerged from the qualitative and quantitative data are also taken into account and acknowledged in the recommendations. In this regard, reference is made to the data gathered from the open-ended sections of the questionnaires, in which learners had to give their recommendations and suggestions on what else they considered to be the key contributors to poor Accounting performance, as well as to the face-to-face teachers' interviews.

5.2. RESEARCH FINDINGS

After careful consideration of the evidence revealed by data collected in secondary schools with regard to the research topics outlined in Chapter 1 (cf. 4), the following findings of the research paper are discussed. The study sought to compare the evaluation of grade 10 Accounting learners' performance in papers 1 and 2 in the Lejweleputswa district. The results of the study are discussed and presented in relation to the main and sub research questions listed below.

5.2.1 How is the comparative evaluation of Grade 10 Accounting learner's performance in papers 1&2?

The purpose of this study was a comparative evaluation of grade 10 Accounting learners' performance in papers 1 and 2 and the findings were drawn based on the data collected and analysed. **Paper 1**: 16.60 ÷ 32 = 51.88% and **Paper 2**: 19.04 ÷32 = 59.50%. These categories contained statements which were specifically related to comparative evaluation of grade 10 accounting leaners' performance in papers 1 and 2. Based on their responses to the closed ended questionnaires, the learners performed

better in paper 2 which managerial accounting. There is a significant improvement in terms of the learner performance compared to previous years.

Moreover, it was also found that learners have enough time to complete both accounting papers and they know which topics to practice for each paper. This paper consisted of Reconciliation, Vat (14 marks) and Cost Accounting (18 marks) which sum up to 32 marks in total. Paper 2 seems to be the paper on which learners are mostly achieving better marks, as the learners performed at 60% which proves that they understand the content better in this paper. Therefore, 59.50% - 51.88% = 7.62 which is the mean difference. This quantitative findings are also consistent with the learners' qualitative responses where most learners indicated that they prefer and perform well in accounting paper 2.

5.2.2 What is the understanding of Grade 10 learners of the Accounting concepts and the application of these important concepts?

The learners' perceptions regarding understanding of Accounting concepts revealed that most learners do not know the correct application of these concepts and do not understand financial statements and financial accounts regarding when to debit and credit. Assets are divided into two categories, non-current and current assets, and liabilities are also divided into non-current liabilities and current liabilities (cf. Theme L2, Sub-theme L.1).

Accounting learners further asserted the importance of having a good Accounting background and good Accounting foundation, as Grade 8 and 9 EMS is based on theory not the financial literacy which is the background of Accounting. This causes many learners to struggle in Grades 10 and 11. Accounting is a method of communicating financial information based on a set of previously agreed-upon ideas and principles. A learner can comprehend, for example, what corporations did incorrectly and why it matters, if they have a basic understanding of Accounting. They also gain an understanding of how current financial and Accounting events may affect a company and industry (cf. Theme L2, Sub-theme L.2).

Accounting learners struggle with application of the concepts Assets, Owners Equity and Liabilities, and debit and credit. This contributes to poor Accounting performance, since learners apply these concepts long after they have graduated from high school (cf. Theme L2, Sub-theme L.1). It is highly difficult for them to make appropriate entries in the general ledger, general journal, income statement, profit and loss account, balance sheet notes, and balance sheet due to their lack of knowledge of Accounting concepts. The use of Accounting terminology in Accounting is still a problem because most learners stated that they still misinterpret terms.

Because English is a barrier to Accounting teaching and learning in township schools, adopting the mother tongue is the most effective alternative intervention and solution in South African classrooms. The data shows that most learners prefer their mother language in the classroom and use it when expressing themselves in English is difficult. In the Accounting classroom, learners use their mother tongue to assist them comprehend the basic concepts of Accounting (cf. Theme L3, Sub-theme L.1).

The study revealed that learners are still not performing well in Accounting. Teachers are trying by all means to accommodate learning through different strategies and prior knowledge in every lesson conducted. The researcher suggests that learners should be included and should participate in every lesson conducted. Allowing learners to learn from one another by writing solutions to their tasks on the classroom whiteboard is critical. Teachers must allow learners to submit ideas to class discussions and engage in class discussions. This strategy, according to the teachers, works effectively in allowing learner interaction and participation, particularly in Accounting (cf. figure).

5.2.3 What is the kind of professional development activities that Accounting teachers in Grade 10 require to provide quality teaching?

Teacher professional learning is becoming more popular as a way to support the increasingly complex abilities that learners must learn in order to complete their education and work in the Accounting profession for the 4IR. Deep knowledge of difficult information, critical thinking, complicated problem-solving, effective communication and cooperation, and self-direction are all skills that demand sophisticated teaching methods. The findings revealed that the district Accounting training sessions for

Accounting teachers are not enough for professional development. These are short courses on content that take place for one to four weeks depending on the type of course, but are not specifically on pedagogical content knowledge of the subject (cf. Theme L1, Sub-theme L.1). The researcher is of the view that professional growth is an extremely important factor in teaching Accounting and that the training of educators contributes greatly to school performance.

The study found that most teachers are teaching Accounting without having additional Accounting related courses, as the focus in most schools is human resources, marketing, and office management with ACE. Many Accounting teachers themselves have inadequate knowledge of Accounting basics and do not have postgraduate degrees in their areas of specializations. Communication and collaboration are key to learning. These are based on reciprocal exchanges and refer to the active learning process in which the learner acts on information in order to transform it into fresh, personal as well as internalized knowledge (cf. Theme L1, Sub-theme L.2).

5.2.4 Does the learner's performance in Accounting papers 1 and 2 show a significant difference between the urban and the township schools?

Both teachers and learners agreed that the splitting of Accounting papers has had a positive impact in terms of learners' performance because the paper allows learners to finish writing. Most learners now have the time to focus on specific topics for preparation of each paper and they are able to score good marks in some topics (cf. Theme L4, Sub-theme L.1).

They have emphasized that the splitting of the paper has been very effective as it has allowed the learner centred learner to achieve more effectively and caters for different cognitive levels, as well as those learners who struggle to complete the paper and/or struggle to pass the middle-created questions in Accounting (cf. Theme L4, Sub-theme L.3).

According to the quantitative data, there is no difference between learners from urban and township schools in terms of performance. Many learners still perform at level 1 and are helped by the Cass mark. The study revealed that there are many learners who

passed at elementary and moderate levels 2 and 3 from 2018 to 2020, which is very concerning. Most of these are from urban schools (cf. Table 4.7.1).

5.2.5 Which strategies can be used by Accounting teachers to improve the performance of learners?

The study found that extra classes can be an intervention because this gives learners more time with the teacher to interact and address challenges they may have. Introducing the programme, “Accounting Sundays”, may help to minimise learners’ poor performance. Use of this programme would mean that every Sunday learners would focus specifically on Accounting, that that day would be dedicated to overcoming the problem of learners performing poorly in Accounting (cf. Theme L3, Sub-theme L.2).

Results of the research show that the use of resources in teaching Accounting helps equip learners as lifelong learners and that the shortage of textbooks has been a long term issue, including even in previous curricula. Learning is thus challenging because of a lack of teaching and learning tools, such as Accounting textbooks, calculators, and workbooks, especially in grades 10 and 11. In most schools, a lack of resources was a significant barrier and learners were frequently compelled to gather around a single textbook and to share calculators. It is, of course, very challenging for teachers to provide effective teaching and learning to such students. Some teachers indicated that, although more time needed to be arranged for extra classes, it was impossible to do so because of transportation issues and the long distances students had to walk home (cf. Theme L3, Sub-theme L.2).

The effective teaching time is extremely important. If teachers could use tuition time effectively, then the performance of learners could improve. Although many teachers do not teach effectively, it remains the teachers’ responsibility to make sure that they arrive in class on time and make sure that the classroom management is conducive to effective teaching and learning. Questioning and discussion methods can be used in Accounting teaching and noise in the classroom should be avoided as it might hinder the teachers from achieving their lesson objectives (cf. Theme L3, Sub-theme L.2).

Standardised assessments are very important, as is the high quality of all assessments. Learners should be taught the structure of the paper for them to be capable of answering the questions during the examination which are not straight from the textbook. In Accounting, the teacher may begin with the textbook, but should mostly use previous question papers so as to give learners an insight into what they need to know within the structure of the paper and how the questions are asked. The learners should do Accounting activities on a daily basis as both class and home activities to test their understanding in groups and individually (cf. Theme L3, Sub-theme L.3).

5.3 RECOMMENDATIONS

These recommendations are presented in the context of teachers and learners involved in the evaluation of Accounting papers 1 and 2. The recommendations are presented as possible ways for improving learners' Accounting performance.

5.3.1 Recommendations based on the findings of Accounting teachers

The study recommends that, since teachers require various types of training, they should be provided with continual training and support to develop new strategies and unique approaches to assisting Accounting learners overcome their challenges. Teachers should be empowered to address Accounting learners' educational interests and needs. Learning facilitators (LFs) for Accounting in a district could carry out this approach, empowering Accounting teachers to address the issues that learners encounter. Accounting LFs should produce term reports on learners' performance and difficulties on the paper, so that these can be addressed. They should create common strategies that Accounting teachers can utilize as intervention by the Department of Education of the Free State.

Accounting teachers should be cautious when applying discussion and questioning methods and should avoid having learners answer questions in groups. Alternatively, they should choose learners to answer questions individually, so that everyone in the classroom can show participation. In addition, problem-based learning, self-directed learning and project-based learning should be investigated in order to develop the necessary abilities of Accounting learners.

The findings of the study support the need for teachers to have a solid understanding of topic content knowledge. It is certain that all Accounting teachers are responsible for and play a role in maintaining up-to-date and relevant material understanding. Institutions that provide initial teacher training should work closely with schools and the Department of Education to ensure that training is comprehensive and extends beyond content constraints, as well as supporting the curriculum's needs and expectations.

The study findings revealed that the time allocated for Papers 1 and 2 was more than is needed for each paper, more especially with regard to training learners for Accounting courses. The time allocated for the Accounting paper before splitting was three hours for 300 marks and now it is two hours for 150. The time allocation for both Accounting papers should be reasonable and should equip the learners to perform better and improve their writing skills in future Accounting courses.

It was recognised in the literature review that Accounting Education has not progressed to incorporate a complete digital pedagogy into the entire learning lifecycle of learners. This pointed to the clear need to create a pedagogy which would integrate technology into Accounting as a subject, with a focus on the entire learning lifecycle using current technologies and Accounting 4IR. Therefore, by proposing the creation of an Accounting digital pedagogy, this research offers a significant contribution to the development of the existing body of Accounting Education and digital pedagogy necessary for the teaching of Accounting.

Based on the findings, teachers should recognize and value prior knowledge among learners. Teachers should meet learners at this stage in each Accounting lesson and move them to where they need to be in terms of the curriculum. The importance of a learner-centred teaching technique cannot be overstated. Teachers should focus on collaborative learning instead of one-sided information/content transmission, putting the learners at the centre of the educational process. Teachers must also assist learners by using a scaffolding teaching style to guarantee that they are extending their comprehension of the material.

It is critical that DBE revise the Accounting curriculum in accordance with the 4IR. As the old system was replaced by the new design of Accounting programs, so the revised

Accounting curriculum should accommodate the expectations and opinions of major accounting stakeholders regarding the influence of the 4IR on Accounting learners' abilities and personality attributes. Accounting teachers should concentrate on current changes in the workplace, and, when Accounting practice is required, learners should be well prepared. Given the growing use of digital technologies and the shifts in work patterns brought on by the Covid-19 limitations, this preparation is important now. In addition, for further research the post-adoption influence on the abilities required by future accountants is needed as the use of digital technology by various types and sizes of businesses rises.

It is highly recommended that online Accounting be introduced and implemented, beginning in high school. A thorough understanding of online technology tools and the educational methods required to effectively provide those tools should be undertaken. The momentum for online Accounting education created by the increased use of technology and the World Wide Web, on the other hand, will not slow down. In this way, schools and programmes need to keep talking about what works and what does not when it comes to teaching Accounting. In addition, the assessment of learning models required for online Accounting training is an area that should be explored further.

5.3.2 Recommendations based on the findings of Accounting learners

The findings suggested that teachers of Accounting should emphasize Accounting concepts to learners, since they are important in building a solid foundation. Teachers of this subject should begin by explaining the fundamental Accounting concepts of each topic and theory, before moving into the topic's finer points. Teachers should deliver this in the form of remedials at Accounting Sundays or in extra classes, with a focus on the fundamental concepts of Accounting.

Accounting learners should be given adequate tools at school to help them improve their Accounting content knowledge. This can be done by the Department of Education providing sufficient textbooks, more especially Study and Master. Learners should be allowed to take the books home to read, admire, and enjoy the pleasure of possessing the information without having to share their books. Accounting learners should be given work to write on their own to show understanding of the content taught in class which can improve their Accounting performance.

The study revealed that learners doing Accounting with Physical Science and Mathematics perform better than the ones doing pure commerce. The Department of Education issued a gazette in 2016 that Accounting should be done with Mathematics not Mathematical Literacy, which was when numbers of learners taking the commerce stream dropped in most schools. The Accounting science stream influences pure commerce students in terms of competition and, if the DoE could introduce this in schools, it could help many schools improve their Accounting performance.

The study revealed that Accounting learners need the involvement of teachers and parents to support them to succeed academically. Parents should be responsible for making sure their children go to school on a regular basis and should also inspect their children's books daily to ensure that they are doing what is required of them. Accounting teachers must not teach from grade 10 to 12 because this study revealed that they focus too much on Grade 12s and ignore Grade 10 and 11, which is a contributing factor to poor performance.

Strength of Accounting teachers in teaching either Paper 1 or 2 should be utilized – a teacher who is good at paper 1 could be assisted by another teacher who is good with paper 2.

5.4 LIMITATIONS OF THE STUDY

Respondents may have not felt comfortable sharing their Accounting teaching experiences and providing their performances from 2018 to 2020. Furthermore, the evaluation of learning environments cannot be done without taking into account the perspectives of all stakeholders involved in the teaching and learning process. This idea is backed up by Fraser (2014:67) who claims that the learning environment must be conducive to both teachers' and learners' shared perceptions. This study valued the participants' opinions on their narrative data and the study relied on participants' words to generate primary data.

The research was carried out in the district of Lejweleputswa in the province of Free State.

5.5 RECOMMENDATIONS FOR FURTHER RESEARCH

Reviewing the literature of this study has revealed that many previous studies investigated the challenges with pedagogical content knowledge of Business Studies and EMS in South Africa and internationally. There has been very little research conducted on evaluating Accounting learners' performance in papers 1 and 2. Future research opportunities in this topic could be significant. Based on the participants' personal experiences in this study, the researcher recommended the following for future research.

- The findings emphasized that teacher development preparation was not always appropriate for the reality of teaching and learning. Therefore, research to be conducted in future could suggest that initial high quality Accounting teacher training for novice teachers for this subject would be effective.
- A study that explores the effectiveness of splitting Accounting papers into two papers 1 and 2.
- The future of the pedagogical content of Accounting education in post-covid19: the teachers' experiences during the closure of schools and the learners' attendance rotation.

Further research is cautiously recommended for the identified underlying factors. The next section concludes this chapter and the overall study findings.

5.6 CHAPTER CONCLUSION

This chapter focused on an overview of the findings that concentrated on the ways in which the research questions were answered. The information collected revealed that Accounting learners acquire a high standard of education. In conjunction, all Accounting teachers believe that they are providing excellent teaching and learning opportunities. However, most participants frequently contradicted this belief by describing a variety of problems that hindered quality/good teaching. In addition, recommendations were presented in this chapter and the further research suggestions were made.

The studies on Accounting Education benefitted from the effect of splitting of Accounting papers. The findings of the study revealed that there is a need for Accounting science in schools. Numerous participants asserted that most schools do not offer an Accounting science stream and that it has considerable influence on pure commerce learners'

performance. A radical adoption of teacher development programmes and subject advisors support is needed from the districts. To provide quality teaching, the pedagogical content knowledge of teachers should be aligned with the CAPS criteria and requirements. Teachers and learners should be empowered, as well as well equipped with the necessary skills and resources required to teach this subject.

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APPENDICES

APPENDIX A: APPLICATION TO CONDUCT RESEARCH TO THE PROVINCIAL DEPARTMENT OF BASIC EDUCATION

Central University of Technology, Free State

2021

The District Director: Lejweleputswa

Amacosa Building

Welkom

9460

RE: LETTER OF PERMISSION TO CONDUCT RESEARCH IN SCHOOLS:

Dear Sir/ Madam

The above-mentioned matter refers to my current status as an M.Ed. student at the Free State, Central University of Technology (Welkom campus). The focus of research of my research is **COMPARATIVE EVALUATION OF GRADE 10 ACCOUNTING LEARNERS IN PAPER 1 AND 2 IN LEJWELEPUTSWA DISTRICT.**

The findings of this research study will be intended to culminate into knowledge production that will inform Accounting curriculum makers as well as academic articles and to be presented at different conferences during the year 2021. I plan to conduct my research in the second quarter of 2021, and I pledge to follow all departmental ethical guidelines. For your review and permission, I have attached the questionnaire and interview schedule.

I am hoping for a positive response to my request.

Yours faithfully

Anele May (218009461)

APPENDIX B: PERMISSION TO CONDUCT RESEARCH: LEJWELEPUTSWA DISTRICT

Central University of Technology, Free State

2021

The District Director: Lejweleputswa

Amacosa Building

Welkom

9460

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The above-mentioned matter refers to my current status as an M.Ed. student at the Free State, Central University of Technology (Welkom campus). The focus of research of my research is **COMPARATIVE EVALUATION OF GRADE 10 ACCOUNTING LEARNERS IN PAPER 1 AND 2 IN LEJWELEPUTSWA DISTRICT.**

The findings of this research study will be intended to culminate into knowledge production that will inform Accounting curriculum makers as well as academic articles and to be presented at different conferences during the year 2021. I plan to conduct my research in the second quarter of 2021, and I pledge to follow all departmental ethical guidelines. For your review and permission, I have attached the questionnaire and interview schedule.

I am hoping for a positive response to my request.

Yours faithfully

Anele May (218009461)

APPENDIX C: PROTOCOL FOR TEACHERS TO PARTICIPATE

RE: LETTER OF PERMISSION TO CONDUCT RESEARCH IN SCHOOLS:

Dear Sir/ Madam

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APPENDIX D: PROTOCOL FOR PARENTS TO PARTICIPATE

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The findings of this research study will be intended to culminate into knowledge production that will inform Accounting curriculum makers as well as academic articles and to be presented at different conferences during the year 2021. I plan to conduct my research in the second quarter of 2021, and I pledge to follow all departmental ethical guidelines. For your review and permission, I have attached the questionnaire and interview schedule.

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Yours faithfully

Anele May (218009461)

APPENDIX E: LEARNERS CONSENT FORM

LETTER OF CONSENT BY THE INTERVIEWEES

I am the participant to be interviewed for a research study

"A COMPARATIVE EVALUATION OF GRADE 11 ACCOUNTING LEARNERS' PERFORMANCE IN PAPER 1 AND 2 IN LEJWELEPUTSWA DISTRICT."

The nature and general purpose of the interview have been satisfactorily explained to me by Mr A May and he is authorized to interview me on the understanding that it is voluntary and I may terminate the interview session at any time. I also understand that my name and responses to the interview schedule are confidential and they will not be revealed without my consent.

Signed: ----------

(Participant)

Signed:

(Researcher)

Date: 01/04/2021

APPENDIX F: TEACHERS CONSENT FORM

LETTER OF CONSENT BY THE INTERVIEWEES

I am the participant to be interviewed for a research study

"A COMPARATIVE EVALUATION OF GRADE 11 ACCOUNTING LEARNERS' PERFORMANCE IN PAPER 1 AND 2 IN LEJWELEPUTSWA DISTRICT."

The nature and general purpose of the interview have been satisfactorily explained to me by Mr A May and he is authorized to interview me on the understanding that it is voluntary and I may terminate the interview session at any time. I also understand that my name and responses to the interview schedule are confidential and they will not be revealed without my consent.

Signed: ----------

(Participant)

Signed:

(Researcher)

Date: 01/04/2021

APPENDIX G: PARENTS CONSENT FORM

Title of the thesis: A COMPARATIVE EVALUATION OF GRADE 11 ACCOUNTING LEARNERS' PERFORMANCE IN PAPER 1 AND 2 IN LEJWELEPUTSWA DISTRICT.

I agree for my child to participate in a study being conducted by Anele May. I have made this decision based on the information provided to me by him. I understand that my child's participation is voluntary and that I may withdraw this consent at any time. I agree that he/she provides information to the researcher on the understanding that his/her name will not be used and will be treated confidentially. A summary of the research findings will be made available to me on request.

During the interview all information will be treated with strict confidentiality and my child's name will not be reflected in the thesis nor will it be discussed with anyone.

I agree to participate in this study under the conditions set above.

Name of respondent: ……..

Signature: ……..

Date: …….

Name of researcher: A. May

Signature:

Date: 01/04/2021

APPENDIX H: PRINCIPAL CONSENT FORM

Title of the thesis: A COMPARATIVE EVALUATION OF GRADE 11 ACCOUNTING LEARNERS' PERFORMANCE IN PAPER 1 AND 2 IN LEJWELEPUTSWA DISTRICT.

I agree for the school to participate in a study being conducted by Anele May. I have made this decision based on the information provided by Free State Department of Education. I understand that the school participation is very important to this study. I agree that teachers and learners provides information to the researcher on the understanding that their names will not be used and will be treated confidentially. A summary of the research findings will be made available to the school on request.

During the interview all information will be treated with strict confidentiality and the school name will not be reflected in the thesis nor will it be discussed with anyone.

The school agree to participate in this study under the conditions set above.

Name of respondent: ……..

Signature: ……..

Date: …….

Name of researcher: A. May

Signature:

Date: 01/04/2021

APPENDIX I

OPEN-ENDED QUESTIONNAIRE FOR THE PARTICIPANTS

COMPARATIVE EVALUATION OF GRADE 10 ACCOUNTING LEARNERS IN PAPER 1 AND 2 IN LEJWELEPUTSWA DISTRICT.

This questionnaire is divided into three sections: Your personal information is covered in Section A. Section B are questions requiring learners views relating to the comparative evaluation of grade 10 Accounting learners in paper 1 and 2 in Lejweleputswa district.

Please indicate your responses to the questions below by writing the relevant number on the response's column:

SECTION A: DEMOGRAPHIC INFORMATION

QUESTIONS	RESPONSES
Q1 What is your gender 1. Male 2. Female	
Q2 What is your race? 1. Black 2. Coloured 3. Indian 4. White 5. Chinese 6. Other	
Q3 Where is your institution situated? 1. Township area 2. Urban area	
Q4 Is your school public or private? 1. Public 2. Private	
Q5 What is your age?	

SECTION B: TO BE ANSWERED BY THE LEARNERS

Below you are required to be broad with your answers:

1. What in your opinion would you consider as key factors related to Grade 10 Accounting poor performance of learners in your school?

   ……
   ……
   ……
   ……..

2. What is the understanding of Grade 10 learners of the Accounting concepts: assets, owner's equity, liabilities, debit, and credit?

   ……
   ……
   ……
   ……..

3. What is the kind of professional development activities that Accounting teachers in Grade 10 require to provide quality teaching?

   ……
   ……
   ……
   ……..

4. Which strategies can be used by Accounting teachers to improve the performance of learners?

   ……
   ……
   ……
   ……..

5. Describe particular strategies in your view that would assist in doing away with factors that relate to Accounting Grade 10 learner's poor performance in your school?

   ……
   ……
   ……
   ……..

Thank you for taking the time to complete this questionnaire. Your contribution and interest in this project are greatly appreciated.

APPENDIX – J

CLOSED-ENDED QUESTIONNAIRE ON COMPARATIVE EVALUATION OF GRADE 10 ACCOUNTING LEARNERS' PERFORMANCE IN PAPER 1 AND 2 IN THE LEJWELEPUTSWA DISTRICT.

For office use		

Dear Grade 10 Learner

I kindly and humbly request you to complete this questionnaire underneath which investigate the topic mentioned above.

The purpose of this questionnaire

This questionnaire is a closed ended questionnaire whereby all the participants circle the correct answer under each question. This questionnaire test is not representing Accounting question paper standard, it is specifically designed for this research project for certain topics in both paper 1and2. The purpose of this questionnaire is to check learners understanding of Accounting concepts and financial reporting.

INSTRUCTIONS TO PARTICIPANTS

- The questionnaire consists of PART A-E
- Also note that your responses will make a valuable contribution to the study.
- Please answer all the questions
- You complete the questionnaire anonymously

PART A: BIOGRAPHICAL INFORMATION

A1. Indicate your gender.

Male	1
Female	2

A2. Indicate your age in the box provided below.

A3. What is your school's quintile?

Quintile 1	1
Quintile 2	2
Quintile 3	3
Quintile 4	4
Quintile 5	5

Various possible options are provided as possible answers to the following questions. Choose the answer and circle only the letter (A – E) in each question.

PART B: GAAP and fixed assets

Choose the option which represents the correct CAAP principle which applies to each of the following scenarios from B1 to B2

B1. The owner decides to purchase additional trading stock, which was offered at a discounted rate, as he knows that these can be sold in the following financial period. (2)

A. matching
B. going concern
C. prudence
D. materiality
E. Historical cost concept

B2. Insurance includes R340, which relates to the next financial year. (2)

A. prudence
B. matching
C. Historical cost concept
D. going concern
E. materiality

B3. Give TWO suggestions that the internal auditor can use to check whether movable fixed assets have been stolen. (2)

To check whether movable fixed assets have been stolen, an internal auditor can; (4)

A Conduct physical inspection (regular and random).

- Compare to Fixed Assets Register

B The opening and closing inventory.

- Calculate of closing entries

C Installation of cameras or CCTV in the business.

- Conduct physical inspection (regular and random).

D Compare to Fixed Assets Register.

- The opening and closing inventory.

E Calculate of closing entries.

- Installation of cameras or CCTV in the business.

Land and buildings were bought five years ago for R1 200 000. Since property prices have increased by 20% since then, Partner Piet suggested that the value of this asset be recorded at a higher amount so that a profit of R500 000 can be reflected on the Income Statement. Partner Naomi disagrees.

B4. In light of GAAP principles, choose the correct reason/ justification below as to why Naomi would not agree with Piet (2)

A GAAP prescribes the historical (original) cost principle when recording assets and only recognising profits and/or losses on disposal (i.e., historical).

B IFRS provides for revaluation (fair value) provided that this estimate can be measured reliably (evidence).

C Essentially, financial statements must not be understated to create a false impression on profitability.

D Partners' capital accounts will be inflated with a non-cash item which will not be a true reflection of their net worth.

E The financial position is overstated.

B5. The loan statement received from Kim Bank reflected the following:

Balance on 1 July 2018	R902 400
Repayments during the year (including interest)	R151 200

Interest capitalized	**?**
Balance on 30 June 2019	R810 000

- **Calculate capitalized interest.** **(2)**

A. R243 600

B. R58 800

C. R92 400

D. R751 200

E. R658 800

B6. Acid test ratio can be calculated as follows. **(2)**

A. (Trade and other receivables + Cash and cash equivalents): Current liabilities

B. (Current assets – Inventories): Current liabilities

C. Non-current liabilities: Owners' equity

D. Total assets: Total liabilities

E. Current assets: Current liabilities

B7. Current ratio can be calculated as follows. **(2)**

A. (Trade and other receivables + Cash and cash equivalents): Current liabilities

B. (Current assets – Inventories): Current liabilities

C. Non-current liabilities: Owners' equity

D. Total assets: Total liabilities

E. Current assets: Current liabilities

B8. Depreciation on assets can be calculated on. **(2)**

A. Credit terms

B. Market value method

C. Selling price method

D. Diminishing balance method

E**.** Current liabilities

PART C: Financial statements

	LAND AND BUILDINGS	VEHICLES
Carrying value (01/03/2018)		126 000
Cost	4 000 000	576 000
Accumulated depreciation		(450 000)
Movements:		
Additions		**(ii)**
Disposals	570 000	**(iii)**
Depreciation	0	**(iv)**
Carrying value (28/02/2019)	**(i)**	
Cost		**564 000**
Accumulated depreciation		

C1: Calculate the missing amount represented by (i) (2)

A. R3 430 000

B. R7.02

C. R4 570 000

D. R333 333

E. R780 000

C2: Calculate the missing amount represented by (ii). (2)

A. R12 000

B.R438 000

C. R324 000

D. R120 000

E R111 637

C3. Calculate the missing amount represented by (iii). (2)

A. R97 900

B. R13 200

C. R118 800

D. R7 700

E. R132 000

C4. Calculate the missing amount represented by (iv). **(2)**

A. R120 000

B. R132 000

C. R55 100

D. R3000

E. R34 080

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TOTAL PAPER 1 (B1 – C6)	

C5. The depreciation amount on vehicles calculated at 10% p.a. on cost is:(2)

A. R8 000

B. R7 700

C. R6 800

D. R9 400

E. R5 500

C6. A new vehicle purchased on 1 December 2018 amount is: **(2)**

A. R12 000

B. R55 100

C. R120 000

D. R35 000

E. R90 000

TOTAL [32]

C7.

ACCOUNTING PAPER 2

PART D: Reconciliations VAT

Lavender Suppliers received a statement of account from a creditor, Bramley Traders. The balance on the statement did not correspond with that on the account of Bramley Traders in the Creditors Ledger of Lavender Suppliers.

D1: Bramley Traders offers credit terms of 60 days. Lavender Suppliers prefers to settle their account within 30 days during certain months.

Motho Shoe Factory manufactures one type of sport shoes. The factory produced 13 800 pairs of shoes during the year and all pairs were sold, Fixed costs were R1 514 000, Variable cost per unit was R155 and Sales per unit (pair) R259. There was no work-in-progress stock at the beginning nor at the end of the yea **(4)**

A 9 768 Units.

B 5 846Units.

C 132 Units.

D 14 558 Units.

E 109 Units.

D2: A direct transfer of R7 000 by Lavender Suppliers was recorded in the Cash Payment Journal on 27 February 2020. A discount of R700 for early payment was also recorded. The statement of account from Bramley Traders was dated 25 February 2020.

Calculate the VAT amount payable to SARS. (2)

A R9 240

B R43 512

C R252

D R5 520

E R142 800

The internal auditor discovered that two large credit sales transactions for R598 000 during August 2020 were not recorded in the relevant journal. The owner insists that these should be recorded during September 2020, due to current cash flow problems.

D3: Which one of the following would cause the auditor's dissatisfaction? (2)

A He should not go along with the owner's request

B The VAT must be recorded and paid.

C The auditor is the qualified trained that knows the job.

D They make use of the invoice basis to record VAT.

E The reputation of the business when external auditors come for an audit.

Tom does not have enough money in his bank account to pay SARS for VAT. The bank balance is currently in overdraft at approximately R50 000.

D4. Value-added tax is. (2)

A. The state of being legally responsible for something.

B. Type of tax that governments impose on income generated by businesses and individuals within their jurisdiction.

C. Anything of value or a resource of value that can be converted into cash.

D. Tax on sales of goods (levied on the purchaser by the seller).

E. Is the remaining value of an owner's interest in a company, after all liabilities have been deducted.

D5. Choose one option below to advise Tom to solve the problem now. (2)

A. Prepare financial statements

B. Borrow funds

C. Let the amount of VAT to increase because that is allowed

D. Deregister the business from paying tax

E. Set-off of refunds between main account and sub accounts for VAT SARS

D6. Choose one option below to advise Tom to solve the problem in the future (2)

A. Poor budgeting

B. VAT charged on customers must be earmarked for repayment and spent on liabilities.

C. Charge the direct tax on the consumption of goods and services.

D. Ensure selling prices are realistic to generate funds to operate the business properly.

E. Record all the money out to the books of the business.

PART E: Cost Accounting

Jellytot Manufacturers manufactures toddlers' tracksuits. Tracksuits are sold at a mark-up of 50% on cost.

E1: From the list below, select the option with THREE FIXED COSTS. (3)

A Raw material cost, Salary Foreman, Direct labour costs.

B Direct labour costs, Salary of Accountant, Raw material cost.

C Salary Foreman, Factory rent, Salary of Accountant.

D Factory Rent, Raw material cost, Direct labour costs.

E Salary of Accountant, Direct labour cost, Factory rent.

E2: Choose an option with TWO items that appears in a Projected Income Statement, but NOT in the Cash Budget below. (2)

A Depreciation, Gross profit.

B Sales, Stationery.

C Discount allowed, depreciation.

D Interest income, electricity.

E Fixed deposit, debtors' control.

E3: Choose an option with TWO items that appears in the Cash Budget, but NOT in the Projected Income Statement below. (2)

A. Assets, Liabilities

B. Depreciation, Discount allowed

C. Rent, Bad debts

D. Depreciation, Bank overdraft

E. Telephone, Creditors

Actual comparison is extremely important for small businesses because it allows them to alter their future financial forecasts based upon the numbers collected in the monthly reports.

E4. Explain the importance of comparing budgeted figures with actual figures achieved for the same period. (2)

A Establish whether the budgeting was realistic.

B Preparing the income statement.

C Identifying errors in bank reconciliation statement.

D Consider the increase in the risk of bad debts.

E Determining profit and losses at the end of the year.

Debtor's collection schedule

	CREDIT SALES R	2020 MARCH R	2020 APRIL R	2020 MAY R
February	31 500	11 970		
March	10 500	**(a)**	3 990	
April	14 000		8 064	**(b)**
May	**(c)**			
			12 054	

E5: Calculate the missing amount indicated by (a) in the Debtors' Collection Schedule for the budgeted period March to May 2020. (2)

A R600

B R6 048

C R7098

D R6 700

E R6 150

E6: Calculate the missing amount indicated by (b) in the Debtors' Collection Schedule for the budgeted period March to May 2020. (2)

A R5 677

B R5 413

C R5 780

D R5 320

E R900

E7: Calculate the missing amount indicated by (c) in the Debtors' Collection Schedule for the budgeted period March to May 2020. (2)

A R15 666

B R5 904

C 15 750

D R15 157

E R15 874

An official of the local municipality has offered to recommend Peter Pan Stationers to supply stationery to the value of R500 000. However, he will only do this if Vuyo pays him R20 000 in cash.

E8: Which one of the following can be considered by Vuyo? (3)

A This is ethical and legal.

B If this information is made public, it will have a positive effect on the business in the future.

C Vuyo should recommend someone else.

D Vuyo must tender formally to the municipality to secure the contract through the normal processes.

E The municipality will flow into debts.

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TOTAL PAPER 2 (D1 – E7)	

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TOTAL PAPER 1 + PAPER 2	**64%**

TOTAL [32]

E9.

F1

THANK YOU FOR YOUR COOPERATION

APPENDIX K

INTERVIEW SCHEDULES

Face to face interviews will be conducted according to the appointment that the researcher has made with the participants. The interviews are voluntary, and the information will be treated confidentially.

Interview questions to the teachers

Background information

- Please, tell me about your academic and professional experience.
- How would you describe your experience working with Accounting teachers in Lejweleputswa District?

1. What is Grade 10 learners understanding of the Accounting concepts: assets, owners' equity, liabilities, debit, and credit?
2. What in your opinion would you consider as key factors related to Grade 10 Accounting poor performance of learners in your school?
3. Please, describe particular strategies in your view that would assist in doing away with factors that relate to learners' poor performance in grade 10 Accounting in your school.
4. With regards to your experience, describe how effectiveness of splitting Accounting paper into 2 papers has been in terms of performance in your school.
5. What in your opinion would you consider as the kind of approaches to teaching Accounting in Lejweleputswa secondary schools that could improve learner performance?

Thank you for your participation, the interview has come to an end!!!

APPENDIX L: ETHICAL CLEARANCE FROM CENTRAL UNIVERSITY OF TECHNOLOGY, FREE STATE.

Central University of Technology, Free State

FACULTY OF HUMANITIES
RESEARCH ETHICS APPROVAL

Date: 18 February 2021

This is to confirm that ethical clearance has been provided by the Faculty Research and Innovation Committee **[01/06/16]** in view of the CUT Research Ethics and Integrity Framework, 2016.

Ethical clearance number: **[HREIC 18/02/21]**:

Applicant's Name and student number	Anele May 21800946
Supervisor's Name for Student Project	DR A M MODISE PROF L J SEGALO DR M MOKHAMANYANE
Level of Qualification for Student's Project	M.Ed.
Tittle of research project	A comparative evaluation of Grade 10 Accounting learners' performance in Paper 1 and 2 in the Lejweleputswa district.
Faculty Research and Innovation Committee approval number	FRIC 08/20/06

All conditions as set out below have to be met as set out in your LS 262 a form.

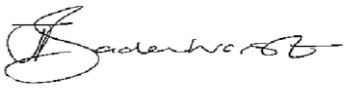
As this research focuses primarily on human beings you will be ethically responsible for:

- protecting the rights and welfare of the participants;
- gaining the trust and co-operation of all the participants with the assurance that the information collected will be kept confidential;
- informing the participants from the outset that their participation will be voluntary, and that the data collected will be conducted with the consent of the Free State Department of Education, the principal(s) of the sample school(s), the teachers, and the learners;
- adhere to the principles of rigorous data collection, analysis and interpretation consistent with the design of the study;

- keeping a data trail for possible auditing purposes and safe keeping of raw data for a period of three years after publication of the results/findings;
- respecting the confidentiality of the data.

We wish you success with your research project.

Regards



Prof JW Badenhorst

(Chairperson: Humanities Research Ethics and Innovation Committee)

APPENDIX M: ETHICAL CLEARANCE FROM FREE STATE, DEPARTMENT OF EDUCATION.

A MAY RESEARCH PERMISSION LETTER

APPENDIX N: TURN-IT-IN REPORT

report may.pdf

APPENDIX O: EDITING CERTIFICATE

May, Anele - Editing Certificate -

APPENDIX P: REQUEST TO SUBMIT THESIS

MAY A Intention to submit Dissertation

APPENDIX Q: STATISTICAL PACKAGE FOR THE SOCIAL SCIENCES DATA

1.  Biographical Information.xlsx
2.  PART B, GAAP and fixed assets .xlsx
3.  PART C, Financial statements .xlsx
4.  PART D, Reconciliations VAT.
5.  PART E, Cost accounting .xlsx
6.  Pilot Study Data, May (2).xlsx