EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT.

by

KABELO BENEDICT MJONE

Submitted in fulfilment of the requirement degree

MASTER OF EDUCATION

in

Education Management, Faculty of Humanities

at the

CENTRAL UNIVERSITY OF TECHNOLOGY

2025

PROMOTER: Prof Modise

CO-PROMOTER: Dr Kimanzi

DECLARATIONS WITH REGARD TO INDEPENDENT WORK

I, Kabelo Benedict Mjone, with student number _____, declared under oath that the thesis title: **"EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT"** is my original manuscript, never submitted to any institution, either presented anywhere else for that matter. I can boldly confirm that all sources cited in this thesis are duly acknowledged and proper citations have been used.

DEDICATION

This thesis is dedicated to my late mother Matsietsi Mjone, My grandfather Fani Mjone. They have been my source of inspiration and motivation towards the completion of these studies.

I would also like to extend my gratitude to the following family members, Malitaba Mjone, Mapakiso Mjone, Puseletso Mjone, Gershom Ntimane and Manamela Rampai and there entire Mjone's family and Mofamere's. Family, I cannot thank you enough for what you have done for me. Please trust me, it would take me a million years to explain how I feel. I will forever be indebted to your support towards completion of this study. May the Heavenly King bless you abundantly

APPRECIATION AND ACKNOWLEDGMENTS

Allow me to extend my deepest admiration and gratitude to the following individuals:

- First and foremost, allow me to give praise to the Lord, starter and finisher of my faith. Thank you, Holy Spirit, for the gift of life and the strength to complete this study without your presence and greatness this was not going to be possible.

- Allow me to also extend gratitude to Central University of Technology (Cut) for the financial assistance in completion of this study.

- To Prof Modise and Dr Kimanzi, thank you for your tolerance, guidance and patience throughout the journey. I'll forever be indebted to your kindness.

- Dr Hlohlolo, Dr Sithole and Prof Dube words fail when I must speak about you. I can indeed attest with this prove that "indeed it takes a village to a raise child". Colleagues' constant support and love proved beyond reasonable doubt that you indeed love me.

- To all Central University of Technology Colleagues, your constant support and love served as a tool in ensuring that I complete.

- I also want to thank all the teachers and students (Grade 10 Accounting learners) who played a vital part in this study. Without your contribution and involvement this study would be possible.

- Lastly, to the Department of Education in Lejweleputswa, ke leboha haholo feela.

ABSTRACT

This research investigates strategies to enhance the academic performance of Grade 10 accounting students in the Lejweleputswa District, a region grappling with persistent underperformance in accounting education. Accounting, as a foundational subject, equips learners with critical financial literacy and problem-solving skills, making its effective instruction crucial for both individual and societal economic progress. The study adopts a phenomenological research design, leveraging qualitative methodologies to explore the perspectives of students, teachers, and school management teams (SMTs) regarding barriers to and enablers of improved academic outcomes. By entering on lived experiences, this approach ensures that the study captures nuanced insights into the challenges and opportunities shaping learners' performance.

Data collection methods include semi-structured interviews conducted with teachers and SMT members, as well as open-ended questionnaires administered to students. These tools facilitate in-depth exploration of key themes such as pedagogical approaches, resource availability, curriculum design, teacher qualifications, and the overall learning environment. Teachers and SMTs provided insights into the structural and systemic challenges impacting performance, while students' responses illuminated firsthand experiences with classroom dynamics, access to resources, and external factors influencing their academic engagement.

Preliminary findings are anticipated to identify several critical factors influencing academic performance in accounting. Among these are the adequacy of teaching methodologies, the accessibility of learning materials, and the alignment of instructional practices with the curriculum's objectives. Teacher qualifications and continuous professional development also emerge as pivotal in fostering effective instruction. Additionally, the study examines the impact of socio-economic factors, such as household income and parental involvement, on learner outcomes. A holistic understanding of these factors will inform targeted interventions to bridge existing performance gaps.

The research underscores the importance of collaborative efforts among educators, policymakers, parents, and the broader community. By fostering an environment where teaching and learning are supported through adequate resources and professional growth opportunities for teachers, the study aims to provide actionable recommendations. These include enhancing teacher training programs, increasing resource allocation to schools, and promoting active parental and community involvement in learners' education. Policy-level implications also feature prominently, with a focus on developing strategies that address both immediate and systemic obstacles to quality education.

The outcomes of this study contribute to the discourse on sustainable academic improvements in the South African educational landscape. By focusing on Grade 10 accounting learners in the Lejweleputswa District, the research offers localized insights that can be adapted to similar contexts facing challenges in accounting education. Ultimately, this research aims to equip stakeholders with evidence-based strategies to enhance learner performance, thereby fostering academic success and promoting broader educational equity. The findings are expected to inform both practice and policy, emphasizing the value of integrated and collaborative approaches to improving accounting education. The study concludes by highlighting the implications of its findings for broader educational practices, particularly in fostering resilience and adaptability within underperforming districts.

Keywords: Academic performance, Grade 10, accounting learners, socio-economic status, school resources

LIST OF ABBREVIATIONS

CA	-	Chartered Accountant
CAPS	-	Curriculum and Assessment Policy Statement
CPA	-	Certified Public Accountant
DBE	-	Department of Basic Education
EMS	-	Economic and Management Sciences
FET	-	Further Education and Training
HOD	-	Head of Department
IFAC	-	International Federation of Accountants
NCS	-	National Curriculum Statement
NSC	-	National Senior Certificate
NSLA	-	National Strategy for Learner Attainment
OBE	-	Outcomes-Based Education
SAQA	-	South African Qualifications Authority
SMT	-	School Management Team
USA	-	United States of America

TABLE OF CONTENTS

CHAPTER TWO: LITERATURE REVIEW

CHAPTER THREE: RESEARCH DESIGN AND METHODOLOGY

CHAPTER FIVE: CONCLUSIONS AND RECOMMENDATIONS

CHAPTER ONE: INTRODUCTION

1.1 INTRODUCTION

The main goal of the study was to find ways to help accounting students in Grade 10 in the Lejweleputswa District do better in school. This part talked quickly about what the study was about while the subject was investigated in more depth. The following topics were talked about: Background of the study, problem statement, research aims and objectives, implications (who would benefit), research design and methodology, research approach, research paradigm, research methods and population and sampling procedures, data collection instruments (semi-structured face-to-face interviews and open-ended questionnaires), data collection procedures, data analysis procedures, validity and reliability, ethical considerations, limitations, definition of terms (learners' performance, accounting, and learning process), expected outcomes, chapter division, and time frame.

1.2 BACKGROUND OF THE STUDY

It suggested that accounting was a difficult topic for many students worldwide (Amua-Sekyi & Nti, 2015:34). In Grade 10, many students in the US and Europe performed poorly in accounting. Mendezabal (2013:23) found that almost two-thirds of low-income urban students in the US lacked basic accounting skills. In South Africa, many Grade 10 students struggled with accounting. A detailed look at student academic achievement shows global tendencies. Accounting includes knowledge, abilities, and values, according to Mendezabal (2013:23). Financial, management, and auditing were covered to equip students for various careers.

All institutional and private organisations used financial information to make accounting, business, and economic decisions. Every nation needed accountants (Dauderis & Annand, 2014:35). High schools taught accounting in economics and management science, according to Nwosu, Bechuke and Moorosi (2018:1). Economics and management science was a commerce cluster topic that merged economics and business studies. Accounting was taught in Grades 10-12. Matric results were mostly low for South African students. Accounting performance was important in education and learning. Mendezabal (2013:23) claimed that evaluation

results were often used to evaluate one's potential and ability. It assessed academic institutions' education quality. Poor academic achievement was attributed to many variables. Dauderis and Annand (2014:35) said that a teacher without academic and professional preparation will affect student learning. However, they added that a qualified teacher who worked in unfavourable conditions would be less committed and productive than an unqualified teacher who worked in ideal conditions (Nwosu, Bechuke, & Moorosi, 2018:1).

Literacy, cognitive capacities, performance, and advancement to higher levels of learning were considered the most important characteristics of excellent education (Reche, Bundi, Riungu, & Mbugua, 2012:89). Even though the South African government fully funded basic education, most of our public schools showed that students who transitioned to top schools were from non-public schools, creating inequality in access to national and top-performing schools. Fear and misconceptions that great education was only possible in non-public schools also resulted.

Several studies examined the causes of Grade 10 accounting students' poor performance. Numerous aspects were addressed in these investigations. Raychaudhuri, Debnath, Sen and Majumder (2011:42) found that Grade 10 accounting performance depended on student participation, family income, parental education, teacher-learner ratio, professionally trained school staff, gender, and school distance. Family income negatively affected students' performance, according to Dauderis and Annand (2014:35). Therefore, this research investigated ways to enhance Grade 10 accounting students' academic performance in Lejweleputswa District.

1.3 PROBLEM STATEMENT

One of the most difficult things for both students and teachers was dealing with students who did poorly on accounting tests. There were many things that led to this problem, including educational, behavioural, social, cultural, and psychological factors like views, self-esteem, self-efficacy, and self-concept. After all that, the students' bad performance on the test could be described as what? If a student gets a grade below the standard rate in a subject, it could be since of several factors, such as problems with the student or problems in their family, social life, or school (Reche et al., 2012:89).

Aside from differences in ability that were hard to control, students also had different ways of learning that could affect how well they did in school. According to Amua-Sekyi and Nti (2015:44), learning styles are at least partly shaped by our experiences, which means that they can be changed in some ways. So, it was very important for educational psychologists, teachers, and researchers to keep an eye on students' learning styles and how well they did in school (Dauderis & Annand, 2014:35).

Learners were not meeting the standards for reasons such as not having enough tools, classes being too full, changes to the curriculum, and bad school leadership. These things made it hard for accounting students to do well.

1.3.1 Research questions

The following research questions have been formulated to guide this study:

1.3.1.1. What affects grade 10 accounting students' academic achievement in Lejweleputswa District?

1.3.1.2. What teaching aspects of accounting do most students find hard to master?

1.3.1.3. The function of SMTs in school, HOD, and Subject Advisor Accounting?

1.3.1.4. In what ways do the SMT, HOD, and subject teachers help 10th graders in accounting do better in school?

1.3.1.5. Which educator qualification contributes to accounting students' bad performance? Researchers previously covered this in question 1.

1.3.2 Research aims and objectives

The study's goal is to find ways to help 10th grade accounting students in the Lejweleputswa District do better in school.

1.3.3 The specific objectives of the research

1.3.3.1. Determine the elements that affect Lejweleputswa District grade 10 accounting students' academic achievement.

1.3.3.2. Find the teaching material in accounting that most students have trouble with.

1.3.3.3. Establish SMTs' school, HOD, and Subject Advisor Accounting roles.

1.3.3.4. Figure out what the SMT, HOD, and subject tutors do to help 10th grade accounting students do better in school.

1.3.3.5. Classify instructors and qualifications that lead to accounting students' low performance.

1.4 SIGNIFICATIONS (WHO STAND TO BENEFIT)

Through the study, we learnt what techniques or methods teachers in the Lejweleputswa District should have used to help Grade 10 accounting students do better in school. The study's results were good for everyone involved in education, including teachers, students, parents, and the Lejweleputswa area. The things that make it hard to teach and learn the subject were found, and ways to get around them were suggested.

District Education officers were told about the things that make it hard to teach and learn accounting effectively. The results helped the people in charge of the district deal with these problems. One thing that could have been done is to set up classes where teachers could learn new, effective ways to teach. In this study, parents were also encouraged to be involved in both teaching and learning the subject. This made both teachers and students more dedicated to their work. The study also pushed everyone involved in education to work together. This helped teachers and students meet their goal of good performance, and the district had a high pass rate.

1.5 RESEARCH DESIGN AND METHODOLOGY

1.5.1 Research design

This research was phenomenological. Using participant descriptions, phenomenology researchers discovered the core of human experiences concerning a phenomenal, according to Fouché, Delport and De Vos (2011:1). The researcher used this design to better understand instructors, students, and school administration teams' views on

improving Grade 10 accounting students' academic performance in Lejweleputswa District. This study used phenomenological research since it was qualitative.

1.5.2 Research approach

In the end, the qualitative method was what this study was all about. This method was useful since it helped the researcher understand people's thoughts, feelings, actions, behaviours, attitudes, and traits (Bryman, 2012:8). Interviews and open-ended surveys made it possible to talk to the people who took part in qualitative study. Denzin and Lincoln (2011:54) also said that it was stable and real, and that it could happen with few people and in an acceptable amount of time. It was possible for the researcher to get views about how to improve the academic success of Grade 10 accounting students by using a qualitative method to the study.

1.5.3 Research paradigm

This research was interpretivist. In the interpretative research paradigm, people create and integrate abstract and intersubjective meanings when they interact with their environment (Cohen 2011:23). This meant that the goal of this study was to gather data from the sample of participants to develop empirical evidence to answer the research questions about improving Grade 10 accounting students' academic performance in Lejweleputswa District.

1.5.4 Research methods

Two types of research methods were used to collect qualitative data for this study: conversations and open-ended surveys. The reasons for using them were respectively given.

1.5.4.1 Population and sampling procedures

Population was a group of people, items, or objects from whom samples were gathered for estimates (Gay, Mills, & Airasian, 2011:153). This research included high school accounting instructors, Grade 10 students, and Lejweleputswa District school administration teams. David and Sutton (2011:76) defined a sample as a section or subset of a larger group to be examined.

This research used purposive sampling. Okeke & Van Wyk (2016:68) defined purposive sampling as an intentional attempt to produce representative samples by include groups or typical places. Since the researcher had a goal, the study followed this method. This research sampled two township schools with poor Grade 10 accounting results. The research sample included six accounting professors, twenty students, and four school management members.

1.5.5 Data collection instruments

1.5.5.1 Semi-structured face-to-face interview

According to Creswell (2012:56), semi-structured interviews were a way to investigate things to get more useful information. During the interviews, short, story questions were asked. Interviews with real people took place for this study. Through this conversation, the researcher was able to find out what the subjects thought about the thing that was being studied based on their own experiences. The interviews were done with teachers and the School Management Team (SMT).

1.5.5.2 Open-ended questionnaires

According to Guest, Namey and Mitchell (2013:58), open-ended questions allowed researchers to analyse explanations behind closed-ended questions and find any further remarks participants had. All twenty chosen students completed open-ended questions.

1.6 DATA COLLECTION PROCEDURES

Each participant completed semi-structured interviews and open-ended questionnaires. The researcher wrote to school administration requesting permission to perform the study. The researcher discussed the study to possible volunteers after permission. The researcher informed participants about the face-to-face semi-structured interviews and open-ended surveys, which were conducted at convenient school locations. Participants were told that the interviews would be taped and done in English to minimise manipulation.

1.7 DATA ANALYSIS PROCEDURES

Content analysis was used to give a detailed account of what the individuals thought, felt, and experienced about how to help accounting students in Grade 10 do better in school. The analyst then made sense of the conversations that were taped. The researcher carefully read each recorded tape and made notes on the important and interesting topics (Creswell 2012:132). The individuals' straight comments and the trends of their answers were written down so that any links could be found.

1.8 VALIDITY AND RELIABILITY

This study's reliability and validity depended on former researchers' opinions, records, and researcher perceptions. How much participants and the researcher share implications from translations affects subjective plan validity, according to Duncombe and Jessop (2012). According to Cohen (2011), who supports developing dependability, participants will be questioned whether what was captured was a real impression of what they gave after inside and out interviews.

1.9 ETHICAL CONSIDERATIONS

Some morals are thought to be important in research, and this study will connect them. These will be not hurtful, helpful, self-sufficient, safe, respecting the privacy of individuals, fair, and including everyone. Cohen (2011:321) makes the point that non-harmful means that it is the job of a researcher, or in this case the researcher, not to hurt people or act in a way that could hurt subjects. Haahr, Norlyk, and Hall (2014:134) say that non-wrathfulness is "the researcher's promise not to offend" the people who took part in the study. This kind of harm could happen when the findings or results of research are stressed over the excitement of the people taking part. According to Haahr et al. (2014:134), this should never be done since "in research, the likely benefits should exceed the risk to participants."

To make sure that there is no bias in this study, the researcher will be open and honest about the research process, teaching the members about the study's purpose and goals. The researcher will always be honest with them during the study process. The researcher will also make sure the professional by getting ready for the interview process well.

1.10 LIMITATIONS

The investigation was limited by time and availability. Other competing requirements delayed plans owing to unanticipated situations, which delayed data gathering.

1.11 DEFINITION OF TERMS

1.11.1 Learners' performance

It refers to how well a student, teacher, or organisation has met their short- or long-term learning goals (Rossum & Hamer, 2012).

1.11.2 Accounting

Accounting involves finding, documenting, measuring, categorising, verifying, summarising, analysing, and conveying financial data. It shows a firm's assets, liabilities, and owners' equity and its profit (Dauderis & Annand, 2014:1). In this research, accounting is taught in high schools from grades 10 to 12.

1.11.3 Learning process

Learning is the process of getting new information or changing things you already know, do, value, or like (Rossum & Hamer, 2011:2). The process by which students learn accounting from their teachers will be called "learning" in this study.

1.12 EXPECTED OUTCOMES

This research could help school administration inspire teachers to increase school performance and make work fun. The school will function smoothly, and staff absenteeism could decrease.

1.13 DIVISION OF CHAPTERS

Chapter One: Introduction and Background of the Study

This chapter covered the study's background, problem statement, research aims and objectives, significations (who benefited), research design and methodology, including research design, approach, paradigm, methods, population and sampling procedures, data collection instruments (semi-structured face-to-face interviews and open-ended questionnaires), data collection, analysis, validity, and reliability.

Chapter Two: Literature Review

The researcher found out about other researchers who had investigated the same topic for the literature study. Creswell (2012:132) said that a literature review for a research study was looking for studies about a topic and writing up summaries of them. The linked literature study was given under the research topic, which was how to help 10th grade accounting students do better in school**.**

Chapter Three: Research Design and Methodology

This chapter covered research methods. Research paradigm, approach, design, methodology, population and sample processes, data collecting tools, data collection protocols, data analysis, validity and reliability, trustworthiness, and ethical considerations were explored.

Chapter Four: Data Presentation, Analysis, and Discussion

This part showed how the collected data was analysed and talked about what the study found.

Chapter Five: Summary, Recommendations, and Conclusion

This chapter summarised Chapters One to Four, the findings from interviews and questionnaires on improving Grade 10 accounting students' academic performance, and the study's recommendations. Final suggestions for further research were provided.

1.14 CONCLUSION

This chapter covers the study's introduction, background, problem statement, research aims and objectives, significations (who benefits), research design and methodology: research design, approach, paradigm, methods, population, and sampling procedures, data collection instruments: semi-structured face-to-face interviews and open-ended questionnaires, data collection procedures, and data analysis procedures. The following chapter will study literature on enhancing grade 10 accounting students' academic performance in Lejweleputswa District.

CHAPTER TWO: LITERATURE REVIEW

2.1 INTRODUCTION

The preceding chapter covered key study topics and its direction. This chapter reviews the literature. The researcher reads and interprets relevant papers, books, theses, and dissertations on the issue under examination for a literature review (Drew, Hardman, & Hosp, 2020). According to Boote and Beile (2020), the literature review's major goal is to illuminate the issue, authenticate the study, uncover research gaps, and add to current understanding. Thus, a literature review must confirm the researcher's knowledge of the area and position the study in its context at a certain moment (Atkins, 2022).

Accounting specialists, scholars, intellectuals, and professional organisations worry about declining accounting training. Modern accounting courses are failing to teach students many vital skills, which lowers the value of instruction in many schools (Oben, 2023). Dunn (2023) suggests that instructors focus on how students learn and how they teach. Thus, improving secondary school accounting instruction is crucial. Teachers worldwide are urged to improve their teaching abilities but get little training. Accounting professors must ask: Are there enough resources to improve?

The purpose of this chapter is to address all literature review issues. The literature study classifies data to discover what causes students' accounting difficulties. This chapter should define, describe, and explain these topics. A detailed explanation of study words and topics follows.

2.2 DEFINITION OF KEY CONCEPTS

In this section the following terms and concepts will be clarified:

2.2.1 Accountancy

Accountancy is the broad field of study that includes all topics linked to taxes, reporting, accounting, and managing money. Dunn (2023) says that the job of an accountant defines accounting. Accounting workers in the business world help with planning, give advice, and help companies cut costs, make more money, and lower

their risks (IFAC, 2022). Furthermore, accountancy is stated as a useful skill usable in a business setting; the usage of this skill becomes based on the accountants' values and ideas in the accounting concepts (Gobingca & Kiva, 2024).

Based on this description, we can say that accountancy includes all the things that accountants do in their work, such as using accountancy rules (Hameed, 2024; Hossain et al., 2024; Naeem et al., 2024).

2.2.2 Educational Quality

Alexander (2023) defines quality as specific outcomes or performance metrics. Educational quality is characterised by pre-planned classroom management and teaching based on learning philosophy and child development theory that promotes learner behaviour. This promotes change (Levin & Nolan, 2022). Effective educational administration and delivery are essential to excellent education. To improve learning behaviour is the aim.

The UNESCO study (2020) recommends five factors for great education:

i. Pupil ability, determination, school passion, previous knowledge
ii. Financial, artistic, national policy, needs, values, resources, substructure, time, and prospects.
iii. Education and knowledge supplies, facilities, social resources, school authority, etc.
iv. Educational characteristics: time, instructional techniques, and assessment.
v. Readability, competency, life skills, inspired and emotional skills, standards, and social advantages.

The word 'quality' in educational discourse became prominent in the late 1950s, according to Schreuder (2023). Social capital, which held that education was essential to economic well-being, emerged at this time (Kumar & Sarangapani, 2021). Harvey and Green (2021) expand on the notion of quality in their famous article, "*Defining Quality*." The writers agree that it's the same idea from various angles. Quality

concepts include excellence, correctness, consistency, dependability, value, and transformation.

2.2.3 Learner

Collins English Dictionary (2020) says that a student is a South African person who can learn and gets their education or training at a certain school or centre. Learnt in this case means how an accounting student's behaviour changes as they learn new accounting methods, processes, principles, and ideas.

There is a person called a student who gains knowledge, skills, or competencies by doing something, learning, or being taught (Ngwenya, Sithole, & Okoli, 2021).

The above description agrees that a student is someone who gains knowledge through doing things and changing the way they act. However, a student is not only someone who gains theory knowledge; they are also someone who gains real knowledge, like skills.

2.2.4 Teacher

Teachers prepare, educate, advise, and evaluate students in the classroom (Ngwenya, Sithole & Okoli, 2021). They must be qualified to help others learn skills, knowledge, competences, and values. An accounting instructor facilitates, promotes, and helps accounting students, study formally and continuously. Accounting teachers study methodologies, new ideas, and debate them in class to address scientific problems.

Effective education gives students the skills, knowledge, traits, and values they need to succeed in life. Teaching is meant to provide meaningful learning and motivate students to act (Petzer, 2019:10). Accounting instruction is seen as an application of creative knowledge and real-world abilities.

Teachers must have the abilities and expertise to teach accounting. They must have all the tools and skills to teach accounting well and diligently (Hameed, 2024). An accounting teacher must also analyse needs, organise, and provide effective accounting classes (Brook & Roberts, 2021).

2.2.5 Curriculum

Curriculum comes from Latin ‘currere.’ The curriculum is the techniques or resources used to attain high school or postsecondary educational objectives, according to Ebert and Bentley (2022). Accounting encompasses learning objectives, learning experiences, and assessments, according to Su (2021). It is an evaluation of performance organised to meet course or module results. This is done in a curriculum on paper.

Taaibosch (2019) adds that the innovative education, training, knowledge, skills, and development system requires a simpler curriculum. Curriculum is interpreted differently by academics, hence there are many disagreements concerning it. In South Africa, curriculum includes benchmarking, learning program creation, themes, and subject material (Taaibosch, 2019).

Fraser and Bosanquet (2006:279) claimed that although academics and institutional planners debate the word "curriculum," it is widely used in practice and implementation. Thus, academicians interpret it differently.

2.2.5.1 Design and Content of the Curriculum

The design and content of the curriculum must be dynamic and adaptable to changing circumstances and challenges in South Africa.

Education has changed rapidly since the dawn of democracy in 1994, with three major changes:

a) The 2005 implementation of an outcome-based curriculum.

b) The new National Curriculum Statement for Grades R-9 and the NCS for Grades 10-12 were implemented.

c) Finally, the Curriculum and Assessment Policy Statement (CAPS) for Grades R-12 was implemented (Ncama, 2021).

The curriculum has altered over time to address national schooling issues. The ever-changing curriculum necessitates professional development. Apartheid-era teacher training differs from modern training (Ncama, 2021).

Schweitzer (2019) describes content and curriculum as a teacher's methodical planning, organisation, and coordination of topics. Every instructor creates a curriculum with a goal to increase learning. Accounting learning goals should be coordinated and complementary from stage to stage (Alexandra, 2008).

Curriculum comes from Latin ‘currere.’ The curriculum is the techniques or resources used to attain high school or postsecondary educational objectives, according to Ebert and Bentley (2022). Accounting encompasses learning objectives, learning experiences, and assessments, according to Su (2021). It is an evaluation of performance organised to meet course or module results. This is done in a curriculum on paper. Schweitzer (2019) notes that research have highlighted accounting education's challenges. Most of these issues stem from the accounting curriculum's decline, limited resources for black empowerment students, and a lack of practice skills.

Ngwenya, Sithole and Okoli (2021) also criticised the curriculum for lacking modernisation and business readiness. Schweitzer (2019) observed that collegiate accounting modules concentrate less on improving learners' analytic thinking, decision-making, and communication skills and the accounting curriculum. It says it is buying. Teachers are constantly focused on the material therefore they don't have time to enhance students' talents.

Accounting education has several obstacles, but curriculum content and design are the biggest. Cheng (2023) says outmoded and restrictive curriculum inhibit learning. Kachelmeier (2021) criticises a rules-based education that encourages rote learning without comprehension. Learners will struggle to manage associated accounts if they don't comprehend asset disposal.

They cannot foresee account decreases or increases. Albrecht and Sack (2001) criticised the accounting curriculum for lacking creativity and not preparing students for real-world business. Kelly, Francisco and Parham (2020) also note that universities have focused on teaching accounting student’s curriculum content rather than logical thinking, investigative skills, communication, and critical thinking. Teachers typically

lack time to enhance students' talents since they must focus on the curriculum (Kelly, Francisco, & Parham, 2020). Sithole (2019) suggests that accounting curricula should train instructors to teach efficiently. Since educators are experienced and understand how students learn accounting, they should be included in the construction of accounting syllabi. Sithole (2011:693) adds that accounting schools should provide a variety of opportunities to develop professional communication skills. To improve accounting course quality and student enjoyment.

2.3 UNDERSTANDING THE IMPACT OF CURRICULUM SHIFTS IN ACCOUNTING SUBJECT

Over the years, schools have gone through changes in their curriculum from the National Curriculum Statement (NCS) to the Curriculum and Assessment Policy Statement (CAPS). These changes have affected how the topics are organised in school. The accounting program has not changed much, though—aside from adding more topics and covering less material, that is (Hendriks & Dunn, 2021). Based on the study's direction, new teachers today, some of whom were introduced to both curriculum policies, need to talk about how these changes have affected the material covered (Behr et al., 2020).

The changes happen in each grade level in a unique and different way. Starting with the 10th grade program, two new subjects were added: ***(i).*** *control accounts were added.* ***(ii).*** *Combining and making sense of a sole proprietorship's financial records.* One theory on Financial and Managerial Accounting was left out of the 11th grade syllabus since of these new subjects. But there aren't any big changes to how companies are registered, and the changes to the curriculum only affected the content of some topics. The content is sure to be in line with the changes that are being made.

2.4 UNDERSTANDING THE CURRENT CURRICULUM POLICY FOR ACCOUNTING

Accounting is a significant topic in South African schooling. Riahi-Belkaoui (2021) states that this topic records, summarises, classifies, and interprets financial data to improve decision-making. Accounting promotes accountability, ethics, and openness. Accounting usually communicates vital financial information to users so they may make educated business choices. Investors, creditors, workers, government, owners,

and trade unions use financial data to make decisions at the conclusion of a financial period (Florin-Constantin, 2023). Thus, financial information interests these consumers for various reasons.

Financial, management, and auditing accounting knowledge, skills, and values are covered in the accounting topic. These areas provide a variety of accounting concepts and skills for various careers (DBE, 2021). Business requires significant knowledge and abilities, which accounting programs reflect. Many accounting curriculum subjects may be difficult for students in schools or communities far from mainstream economic activity to connect to. They may be unfamiliar with public institutions and the Johannesburg Securities Exchange (DBE, 2021).

2.5 ASSESSMENT AND ACCOUNTING EDUCATION

According to Schunk (2023), there are six ways to test accounting knowledge: direct observations, writing replies, vocal responses, rates by others, and reviews of oneself. The same source says that self-reviews can come in many forms, such as surveys, interviews, think-aloud (saying out loud your thoughts, actions, and feelings while doing a job), triggered memories (remembering the thoughts that went along with your performance at certain times), and conversations. Also, tests can be developmental (tests to help students learn) or final (tests to show that students have learnt).

Different testing methods can be used to see how well students meet learning goals. These methods may also influence the success of students who learn in different ways. Since of this, it is important for accounting teachers to use a variety of these approaches so that each student has a chance to show what they can really do (Hendriks & Dunn, 2021).

2.6 THE TEACHING AND LEARNING OF ACCOUNTING

Teaching, intuitively implicated in human behaviour, is complicated and multidimensional. Understanding excellent instruction is difficult. An effective system must guarantee excellent education for all children (Hendriks & Dunn, 2021). According to Hirsh (2023), successful teaching involves educators working together to assess data and create lessons using evidence-based ways to improve their teaching and reflect on their practices. According to Zraa, Kavanagh, and Hartle (2021), as

computerisation changes accountants' functions from technical to customer-centric, accounting studies must be coordinated. Constructivist education emphasises critical thinking and communication. Malla (2023) found that students think good accounting education is knowledgeable, uses well-organised teaching methods, takes responsibility, makes learning engaging, and promotes independent learning.

2.6.1 Accounting Discipline Evolution

Accounting's history is covered in this section. It gives a broad overview of the trends that shaped accounting. The subject starts with accounting's development. The necessity to record and mediate transactions amongst stakeholders has driven accounting evolution throughout the millennia (Hendriks & Dunn, 2021). Commerce expansion required careful recordkeeping and better profit-calculating systems. This progression led to the double-entry system, which underpins contemporary accounting. Italian mathematician Luca Pacioli introduced systematic record-keeping in 1494 (Malla, 2023). In this respect, the 16th and 17th centuries witnessed new features, applications, and the double-entry system. Different nations established this concept and applied it to diverse organisations.

Accounting classes were required at colleges and schools throughout the Industrial Revolution due to tremendous commerce development. In 1850, chartered accountants started serving the public (Hendriks & Dunn, 2021). Trade, lucrative distribution, and economic service expansion needed more precise financial records to govern fees and revenues (Gobingca & Kiva, 2024). Management accounting emerged in corporate accounting in the early 20th century as production, processes, commerce, and administrative operations got more complicated and encompassing.

2.6.2 The subject Accounting in South African schools

(a) Historical background

Accounting was taught at two levels in Grades 10 and 12 after South Africa's new policies went into effect in 1996. It was taught at both the standard grade level and the higher grade level. The main goal of these two levels was to set a higher thinking level for students who had the skills and knowledge to do well at that level so they could go to college. This meant that students who didn't have the cognitive or critical skills needed or who didn't want to go to college would get a normal grade. Accounting was

a job for people who work in business. With the business growing so quickly these days, students can choose classes that include accounting. The 1996 Constitution (hereafter called the Constitution) was made official so that the South African curriculum could be changed (Department of Education, 2003). The goal of the 1994 changes to South Africa's education system was to make sure that school dropouts could get jobs (Booyse et al., 2021).

With the new National Curriculum Statement and the outline of the 2005 curriculum for Grades R through 9, learning about money is now part of eight different subjects. These subjects are called Economic and Management Sciences (EMS). In Grades 8 and 9, basic accounting was added, and the better and standard choices were taken away from all courses (Booyse et al., 2021). It was promised in the National Curriculum Statement for Years 10–12 that all students would learn a lot of high-level things. It was thought that all students should have the chance to do well in accounting as a course.

Accounting is primarily about making sure that students gain the following skills and knowledge (Hendriks & Dunn, 2021): Records analysis; reading financial information for informed decision-making; providing or linking financial data efficiently by using recognised accounting practices in compliance with laws.

This implies that the student should be able to:

- Apply theory and practice to real-world situations for career advancement and higher education,
- Efficiently manage personal finances and activities,
- Apply accounting concepts to solve problems,
- Master reasonable, logical abilities and strategies to discover new situations,
- Promote principled conduct, thoroughness, orderliness, accuracy, and skilfulness; and
- Accommodate accounting challenges (DBE, 2011a:8).

2.7 GRADE 10 ACCOUNTING CLASSROOM

According to Booyse et al., phases and bands are ways to group different types of schools together. The grades R through 2 are in the base phase. While other grades are in the middle phase, such as Grades like 3–5 and 6–9 for the final part. The goals that were talked about are part of General Education and Training (GED). The South African School Act of 1996 says that everyone must go to school from the age of 7 (grade 1) to the age of 15 (end of grade 9). In 10th grade, students can join the group for extra education and training that starts in 10th grade and goes through 12th grade. FET also includes training and education that helps people get jobs that are given by other continuing education and training centres, trade schools, and universities.

It sets the stage for subject choice in the curriculum (DBE, 2011:5), since 10th grade is when students start to specialise in the topic they have chosen. With this as a base, students are presented to the area of study they want to go into later. It is important to build a strong foundation in this class using educational guidelines and rules like level descriptions and important Crossfield goals (SAQA, 2012:2).

2.8 ACCOUNTING EDUCATION ISSUES

Accounting education's inability to provide the groundwork for lifelong learning, which is becoming its main purpose, is a problem. The International Federation of Accountants (IFAC, 2021) recommends that accounting education include a wide range of professional knowledge, skills, and principles to facilitate transformation. Competent accountants must be persistent learners and innovators. Needles (2021) defines lifelong learning as the capacity to learn how to learn, which requires developing abilities and using methods for continual learning.

Knowing ideologies, ideals, ideas, evidence, and events in each period is typically prioritised. Accounting professionals and educators appear to neglect the need of teaching learners to adjust. Additionally, a curriculum that emphasises skills and professional values is needed (Hendriks & Dunn, 2021). IFAC recommends strengthening critical thinking abilities as a learning outcome of accounting education, however accounting courses have overlooked this.

As the old teacher-centred approach remains popular, it is another worry (Nontle, 2021). Teachers concentrate on imparting knowledge rather than developing students' talents. Professors and students seldom engage in class. Small group tutorials, class presentations, and group assignments are seldom utilised, however essay writing and case studies are still being used, (Nontle, 2021). Unfortunately, accounting education research is scarce despite recent advances (Ngwenya, 2021). For instance, research typically entails importing accounting concepts and standards from other nations without including the context required to improve students' learning abilities.

2.9 PERFORMANCE IN ACCOUNTING SUBJECTS

Accounting is methodical and mathematical, needing further analysis to calculate. Some pupils struggle with maths. Hendriks and Dunn, (2021) found that arithmetic diploma holders outperform non-diplomates. Malla (2023) found an association between accounting students' maths grades and performance. The statistical research showed that accounting students' math grades improve academic success.

Additionally, extensive study has examined senior high school basic accounting instruction. Gobingca and Kiva (2024) examined accounting students' academic performance in a South African institution over five years to see how pre-university knowledge affected academic achievement. Grade 12 accounting students performed better in beginning accounting courses. In addition, Brook and Roberts, (2021) found a good correlation between management accounting performance and high school accounting.

Duve (2016) who researched non-accounting students in a Zimbabwean institution, found that attendance and dedication to lessons are crucial for accounting success. Performance was strongly and positively correlated with readiness and attendance. Attendance in Kuwaiti cost accounting courses also affects student performance, according to Alanzi (2015). Besides attending lectures, Jameel and Hamdan (2015) noted that professors motivate students to attend courses and impose stringent attendance standards.

Other variables impacting student achievement include age, nationality, past academic accomplishment, English grades, internet usage for autonomous study, and

family support (Malla, 2023). Mutairi (2021) found that foreign students outperformed native students in Kuwait. Student learning outcomes indicate if effective learning has happened (Gobingca & Kiva, 2024). Teachers' efforts affect learning outcomes. Burgess (2020) stressed the relevance of best practices in pedagogy and how policies might affect school performance. Teachers are vital to student achievement. Insufficient school resources, motivation, relationships with educators, unqualified teachers, parental supervision, student support systems, attendance, and a deficient learning and teaching ethos often lead to poor accounting performance.

2.10 EDUCATION AS A STANDARD OF TEACHING

The way English is used in the classroom changes students' academic achievement, which is especially true for those who don't speak English as their first language (Hendriks & Dunn, 2021). This situation often puts students at a big academic disadvantage and causes them to be confused, which makes them less successful. Hendriks and Dunn (2021) also say that students have trouble answering accounting questions since they don't understand the words used to teach.

Letshwene (2019) talks about the Teacher Mentor Initiative in Ghana, which is like work being done in South Africa. In this project, a mentor is sent to schools that are thought to be failing and have low matriculation rates. The mentor's job is to help teachers who aren't as experienced. The South African Department of Education saw this need and tried to meet it, mostly to make it easier for teachers to learn new things and for students to do better in school. This encourages knowledge sharing and makes educational services more useful (UNESCO, 2019).

Subject tutors in South Africa are also known as experts in their fields who work in schools. Their habits and job titles stress sharing knowledge, putting it to use, and providing technology help for teachers. Subject advisors should also hold a few talks with teachers and focus on sharing subject-related information between schools (Hendriks & Dunn, 2021).

2.11 TEACHERS ATTITUDES TOWARDS ACCOUNTING IN GRADE 10

Grade 10 accounting students in Lejweleputswa District must improve academically to develop the skills and information they need for academic and vocational success.

Teacher effectiveness, curriculum relevance, and student involvement affect student results. Teacher dedication and positive attitudes affect students' motivation and performance, according to research (Hendriks & Dunn, 2021). According to Letshwene (2019), mentoring programmes may help instructors and students collaborate and learn by helping. Addressing these problems holistically is essential to improving Grade 10 accounting students' education and performance in this area.

2.12 TEACHERS' SKILLS, KNOWLEDGE AND ABILITIES IN ACCOUNTING

There is a lot of worry in the South African education system right now about teachers' accounting skills, knowledge, and abilities (Hendriks & Dunn, 2021). This brings up the question of what makes a good teacher in the South African school system. Letshwene (2019) says that social concerns, a professional attitude, the right teaching tools, and a love for teaching are some of the things that make up good teaching.

These problems are affected by how much experience each teacher has with accounting (Brook & Roberts, 2021). Experiences shape teachers' personalities, how they work, and how they see the world in general (Ngwenya, 2021). When learning takes place in a classroom, experiences are the interactions between teachers and students that help them reach the shared goal of education. Similarly, what counts in the classroom is how the teacher feels about accounting as a topic, how they feel about their students, and how willing they are to change how they teach based on the students' needs, skills, and standards (Fomunyam, 2014). Ngwenya (2021), on the other hand, says that many accounting teachers don't know much about the accounting world or the job chances that are available in the field.

The people who teach accounting are also expected to have a wide range of skills, knowledge, and abilities (Hendriks & Dunn, 2021). Teachers are often unfairly held responsible by the system, which praises schools for high pass rates in accounting while ignoring the important role teachers play in making these results possible. On the other hand, when schools don't do well, teachers are usually the only ones to blame. When teachers are inspired and get the right training, they can teach well, giving students confidence and sparking their interest in the subject, which can lead to better grades in accounting (Letshwene, 2019). If teachers are well-equipped, they can successfully teach and get students involved, which will lead to better accounting

results (Brook & Roberts, 2021). Making yourself more comfortable with the course topic and trying new ways to teach accounting can help accounting teachers feel less stressed (Ncama, 2021). Arquero and Ncama (2021) stress how important it is for accounting teachers to know what drives, excites, and prepares students to create a learning setting that leads to good results. To meet the needs of curriculum reform, teachers need to change their beliefs, habits, and the way they teach (Ncama, 2021).

2.13 THE WAY LEARNERS PERCEIVE ACCOUNTING IN GRADE 10

Understanding learners' accounting career perspectives is difficult. In addition, Ncama (2021:121), states that resolving the drop in accounting submissions on the current NSC tests and the perceived lack of accounting abilities in South Africa cannot be done fast or alone. It demands ongoing innovation and attention, collaboration and adaptation among instructors, practitioners, and professional accounting organisations, and profession-wide change (Ncama, 2021). Given the high demand for accountants in South Africa and the need of accounting understanding by prospective learners, learners and the public should perceive the accounting profession in South Africa as a negative stereotype (Barac & Steyn, 2012).

While this study will contribute to academic knowledge and theoretical understanding, it will also provide significant data for future research on students' impressions of accounting as a vocation. Students of accounting also dislike it. Evans (2001) found that most developing country instructors had varying ability and instruction levels. Also, commitments vary. The learner's unfavourable attitude towards accounting causes poor perception (Ngwenya & Maistry, 2021).

2.14 SCARCITY OF ACCOUNTING TEACHERS IN HIGH SCHOOLS

People are always criticising accounting since students don't do well in school, and fewer and fewer students are choosing to study it (Hendriks & Dunn, 2021). Since of this, there is a clear lack of trained subject teachers in South Africa across all grade levels, especially in topics that are seen as important and require a lot of skills (Department of Education, 2011). There is a lack in many of South Africa's most important areas, regions, and provinces. The Department of Education (2011) also says that the rise in school enrolment has led to the creation of new ways to teach and learn to suit these changes.

Some countries have also had trouble training teachers to teach accounting well. Many people have decided not to become teachers since of the bad working conditions in the field (Burgess, 2020). Since of this, there are not enough teachers in South Africa who can teach important topics like maths, physics, and accounting. As a result, teachers who did not specialise in these topics at the college level may be put in charge of teaching them. In this case, "scarcity" means that there are not enough important teachers. A study by Ngwenya and Maistry (2021) found that teachers don't always have the right skills to teach accounting material well, which makes it harder for students to learn how to think logically about it.

2.15 CONTINUOUS CHANGES IN THE CURRICULUM OF ACCOUNTING

Teachers recognise accounting trends in impoverished nations like Botswana, thus accounting is treated seriously (Hendriks & Dunn, 2021). This emphasises the relevance of instructors' perspectives in teaching. Teachers and students must work together to learn since the instructor is not the only source of information. Botswana's accounting curriculum follows the Junior Secondary Business Studies curriculum (Hendriks & Dunn, 2021). This program encourages accounting-uninterested students to study it.

2.16 WHAT IS ACCOUNTING EDUCATION?

Business, Commerce, and Management Studies electives include accounting in the FET phase (Hendriks & Dunn, 2021). It selects and records financial transactions logically, methodically, and accurately. The creation, analysis, interpretation, and dissemination of financial statements and management reports to relevant parties are also involved. The government, workers, investors, creditors, management, and public utilise financial statements (Department of Basic Education [DBE], 2011; Brook & Roberts, 2021). Accounting processes offer stakeholders with reporting on a business's economic activities and situations. It is a business language for internal and external communication (DBE, 2011; Hendriks & Dunn, 2021). Accounting also trains and presents financial records for interested parties to make educated financial choices. As it monitors performance and provides financial information regarding economic sectors, this area upholds ethics, openness, and accountability (DBE, 2011; Department of Education, 2008).

Accounting mainly records and controls systems to define, specify, and monitor specified behaviour. It keeps people responsible and allows issue-specific decisions. Balanced, logical, calculative, and objective describe accounting (Grey & Laughlin, 2012). Calculative cognition may simplify complicated organisational and social systems (Bracci & Llewellyn, 2012). Oversimplification may lead to accounting being used to propagate truth claims to legitimise organisational actions and interests (Holm & Zaman, 2012). Boyce et al. (2012) stress, the necessity of successful teaching that recognises how accounting interprets and interacts with human behaviour and social systems, necessitating a knowledge of accounting's real-world relevance.

Accounting helps students make educated personal and collaborative financial choices by developing their knowledge, skills, beliefs, and capacities. Students gain organisation, financial management, problem-solving, critical thinking, logical reasoning, analytical skills, and ethical financial judgements by studying this topic. Accounting also prepares students for accounting careers. The topic covers financial, management, and auditing knowledge, skills, and values. These characteristics must meet South Africa's constitutional objectives of legitimacy, accountability, accessibility, transparency, and ethics.

2.17 IMPARTING ACCOUNTING AS A GRADE 10 TEACHER

Based on the basic education principles (Department of Basic Education [DBE], 2011), most teachers have found it hard to teach accounting, as shown by the lower pass rates over the past few years. Subject heads, department heads, school management teams, and subject advisors are just some of the people who need to help the teachers, who teach accounting. The qualities of a teacher are very important for making the teaching and learning process much better, which leads to more success in teaching accounting (Hendriks & Dunn, 2021). Since of this, Ngwenya and Maistry (2021) say that teacher development is important for teaching and learning accounting since it gives teachers the tools and information, they need to keep up with new teaching methods and material. It is expected of teachers to be constant learners, which is why this focus is important.

Ngwenya (2021) talks about how group learning can be a good way to help students understand accounting. It is said that when students work together and talk to their teachers and classmates, they can give each other feedback by describing and talking about different answers. This exchange helps students understand more and think more critically.

Since of this, friends work within each other's zones of proximal growth and often act as role models for each other, which leads to more complex thinking. Edmond and Tiggeman (2019) highlight the importance of collaborative learning, suggesting that learners should be exposed to teamwork, and instructors should also engage in the formation of these groups. Part of this involvement is giving people leadership jobs in groups, like choosing a group leader, an encourager, a taskmaster, or a cheerleader. According to Letshwene (2019), research and practice are effective teaching strategies for accounting since they enhance the engagement of both the teacher and the learner. Accounting is a subject where learners need to communicate continuously with the teacher, especially at the beginning of a new chapter, to understand and master the principles (Letshwene, 2019). The question-and-answer approach is effective in keeping beginners focused and attentive in the accounting class; however, teachers should avoid embarrassing learners who cannot answer the questions posed (Edmond & Tiggeman, 2019).

Lastly, Edmond and Tiggeman (2019) emphasize that learners need to learn through doing; therefore, practicing what is taught should be a daily activity in accounting classrooms. Challenges arise when teachers struggle with curriculum expectations and learners' understanding of the content being taught (Hendriks & Dunn, 2021). Some secondary schools face difficulties with learners who have never had the opportunity to study accounting in earlier grades or even in Grade 9 EMS. This situation complicates the teaching of accounting, as instructors must be accountable for their teachings and the subsequent outcomes (Parvaiz, 2019).

2.18 MATHEMATICS AS A FACTOR FOR ACCOUNTING PERFORMANCE

Accounting requires numerical precision and skills. Al-Twaijry (2010:321) reveals that accounting skills are linked to arithmetic skills, although many first-year students lack maths literacy. Accounting programs need maths literacy, according to Joubert

(2021:45). Some colleges need industrial mathematics for accounting entrance to solve this problem (Pule, 2021:29).

Güngörmüş and Uyar (2021:141) found that high school accounting and math predict performance. Class attendance correlated positively with performance. In Hong Kong, Gul and Fong (2020:36) found that personality type and high school mathematics and accounting grades predicted academic success in first-year accounting students. Poor accounting instruction in school causes problems in related disciplines (Sadler, 2021:27).

Students are typically permitted to study accounting and mathematics literacy in school however they are sometimes put in Humanities instead of three-year programs at university (Department of Higher Education and Training, 2021). Joubert (2021:92) believes that general intelligence and topic talents may affect certain subject performance. A student's success in a topic is likely due to the interaction between "g" (general intelligence) and "s" (special subject ability). However, the "g" component—specific aptitude for a subject—affects individual performance (Parankimalil, 2020:2). Aptitude in any topic may be considered as a capacity tool that helps a person become competent with correct education and practice (Joubert, 2021:94). Students may examine and comprehend transactions with experience and instruction. Accountants practise taxes, financial accounting, management accounting, financial management, auditing, and risk management (SAICA, 2021:20).

Accounting students must know maths and numbers (Yunker et al., 2020:1). Mathematics is crucial to accounting performance (Papageorgiou & Halabi, 2020:220). Accounting programs require final-year students to pass mathematical literacy. Yunker et al. (2020) also imply that accounting students with good quantitative abilities perform better. This suggests again that accounting performance depends on mathematical or numerical knowledge. Based on the afore mentioned, a lack of mathematical and/or numerical abilities may impair accounting fundamentals and computations (Yunker et al., 2020).

Sekhukhune (2021:86) recommends stringent first-year admissions. A significant failure rate and protracted enrolment in a single degree might be avoided by not

admitting students who do not match the criteria. Seow, Pan and Tay (2022:18) at Singapore Management University (SMU) found that mathematical ability may be helpful but not necessary for academic achievement. Accountants and mathematicians use numbers extensively. Students may learn why expenses and assets should be regarded as debits and credits using maths. Students may illustrate debits and credits and change entries on the debit or credit side of an account using mathematical reasoning. Although accounting courses do not need mathematics, there is strong evidence that it improves accounting proficiency (Seow, 2022).

2.19 LANGUAGE AS A BARRIER TO ACCOUNTING LEARNING

Joubert (2021:53) found that language negatively affects students' academic success. For example, some accounting students have trouble solving problems since they lack the critical skills and methods they need or can't use what they know to solve problems. All these problems are common for students who speak English as a first, second, or third language. The sources suggest that college-related issues that lead to a lack of financial skills can't be completely managed by colleges and universities. But they can help make up for these problems by giving students as early as Grade 8 or 9 job classes at school. This method might help students pick the best classes in 10th grade that will help them get jobs afterward.

2.20 THEORIES OF TEACHING AND LEARNING APPLICABLE TO ACCOUNTING EDUCATION

Politics, power relations, economy, and society all shape the curriculum and its delivery (Monyai, 2021). Monyai (2021) also contends that teachers cannot become marketers in the classroom without a deeper awareness of politics and its emancipatory potential for pondering and influencing their activities. The curriculum and how instructors and students see it depend on student backgrounds. Transforming policy and concept into practice is another key curricular topic. Critically engaging with curricular problems requires instructors to ask, ‘What information is of highest worth?’, ‘Why?’, and ‘What does this entail for teachers and learners?’ (Giroux, 1994).

Giroux (1994) says the curriculum should validate and critically develop students' life-informing knowledge. It must be meaningful and relevant to students. According to Jacobs, Vakalisa and Gawe (2021:48), teaching relies on goals, content, techniques,

and evaluation. The instructor is essential in providing a current and relevant curriculum. Nieman and Monyai (2021:7) and Maphalala (2021) argue from a constructivist perspective that teachers build knowledge. Nieman and Monyai (2021) argue that the constructivist approach assumes that knowledge is formed from experience and that learning is a dynamic process that creates meaning from encounters. Implementing new curriculum and intended learning will be random without teacher awareness, buy-in, and support. Teachers must be able and willing to critically engage with new curricula to create new knowledge (Nieman & Monyai, 2021).

Teachers must be motivated and able to modify their frameworks and contextualise new information in a practical and relevant way to ensure successful learning. Steyn and Wilkinson (2020203) note that the NCS curriculum is based on a variety of curricular ideas, the four main theoretical philosophies of outcomes-based education (OBE) for accounting in South Africa: Behaviouralist, Social Constructivism, Critical Theory, Pragmatism.

2.20.1 Behaviourism

This theory is based on the idea that each lesson should make a big difference in how a student acts (Jacobs, 2021:101). One behaviourist idea that shows up in outcomes-based education (OBE) is the idea that results matter. Some of these results are active verbs that describe behaviour that can be seen, such as show, collect, analyse, and identify (Geyser, 2021:32). Students of accounting are expected to be involved in their own learning, collecting and analysing important data and showing what they know. Bush (2021:14) says that behaviourism supports the idea that every student can learn. One of the ideas behind an outcomes-based mindset is that all students can achieve if they are given the right help and chances.

2.20.2 Social re-constructivism

Social re-constructivists believe power relations must be transformed, empowered, and liberated (Steyn & Wilkinson, 2021:204). The fundamental premise of the National Curriculum Statement (NCS) is social change to remedy previous inequities and provide equitable opportunity for all South Africans. This recognises that learning is good and universal. Accounting students should change via knowledge.

Constructivism holds that students should actively build life-relevant knowledge. Learners need analysis skills. How learners learn is more important than what they study; with these abilities, they can learn anything. Jacobs et al. (2021) state that constructivist theorists believe students bring their own world to class. Teachers use reflective inquiry to help students integrate new material.

Constructivism views learning as individualised, social, and contextual, with active production and reconstruction (Nieman & Munyai, 2021). Nieman and Munyai (2021) list constructivism's assumptions: Knowledge is constructed from experience, learning is a personal interpretation of the world, learning is an active process where meaning is developed from experience, conceptual growth comes from negotiating meaning, sharing perspectives, and transforming internal representations through collaborative learning, and learning should occur in authentic settings.

Assessment must be integrated, not isolated. Constructivism affects how teachers teach. Teachers must actively engage students in the topic, teaching the how and why as well as the what. OBE learners must actively develop understanding to make sense of their environments. In constructivist learning theory, learners actively create knowledge in an environment that matches learning objectives, resulting in autonomous learning. Positive alignment occurs when learning objectives, instruction, and evaluation are coordinated (Seifried, 2021; Tan & Ferreira, 2021). Constructivism encourages accounting students to solve issues, explore ideas, and take initiative.

2.20.3 Critical theory

The main point of this concept is that everyone should learn how to think critically and use those skills. Once they are taught by their teachers, accounting students learn how to think critically and use facts correctly. Since of this, teaching students what to think should not be as important as teaching them how to think critically. Jacobs et al. (2021) say that this principle is based on four things: teachers should be seen as individuals who can think for themselves; they should be willing to share their coursework experiences with others; students should find the material engaging and interesting; and students should gain knowledge and skills that are useful and relevant to their needs.

Also, students need to learn how to think about moral issues. This can be done by including the school's atmosphere and way of life in the lessons, along with lots of thought and reflection (Letshwene, 2021). Steyn and Wilkinson (2021) say that the main goal of this theory is to free people from being controlled and help them become critical and independent thinkers. One idea behind Outcomes-Based Education (OBE) is that teachers should focus on the students they are teaching. Teachers who want to get students involved in the subject matter also help them get involved in a useful way.

This fits with the main results suggested, which say that students should be working on their critical thinking abilities. The National Curriculum Statement for accounting (DBE, 2011) says that people who study accounting should be able to think critically, logically, and analytically. This way of thinking is reflected in the new curriculum's focus on critical thinking.

2.20.4 Pragmatism

Practicality underpins pragmatism. The curriculum emphasises students' experiences and interests to prepare them for life (Geyser, 2021). Students are encouraged to solve real-world challenges under the National Curriculum Statement (NCS). According to the major critical outcomes, learners should be able to solve issues and make educated choices. To balance theory and practice, the accounting curriculum requires students to apply skills, knowledge, and values to real-world circumstances (DBE, 2011). Accounting students must learn how to use their knowledge and abilities from multiple courses to address personal and professional problems.

2.20.5 Theoretic cognitive factors of accounting

Cognitive development theory was developed by psychologist Jean Piaget. Child cognitive development follows a certain pattern through infancy, childhood, and adolescence, according to Piaget. He was interested in children's intellectual growth and concluded that kids have their own style of thinking, which does not mean they are less bright than adults (Cherry, 2020).

2.20.6 Instructor-targeted approach to mastering in accounting

The extreme version of a teacher-centred educational approach makes instructors the authoritative figures. Students are "*empty vessels"* that passively absorb information from lecturers via lectures and direct teaching to do well in testing and evaluation. This technique separates teaching and evaluation and measures student learning using objectively scored tests and exams. Most teacher-centred strategies use direct instruction (Brook & Roberts, 2021; Letshwene, 2019).

2.21 CONCLUSION

The study of the literature showed that the field of accounting has some problems, such as a lack of certified public accountants (CPAs). Different organisations have tried different ways to deal with these problems. Even though the number of CAs is growing every year, it is still less than what is needed. It is clear from what we've talked about in this chapter that the problem starts in middle and high schools, and steps need to be taken to get more students to choose accounting as a subject in 10th grade. Crain, Mauldin and Mounce (2020) said that putting an emphasis on employment could be one way to get people to study accounting. If students know they will be able to find work after they graduate, they might be more likely to choose accounting as a career. The next part talks about the study's technique and the differences between qualitative and quantitative approaches. It also explains why a qualitative method was chosen for this study and how the data was collected.

CHAPTER THREE: RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

The research procedure is detailed in this chapter. It specifies data collecting techniques and justification. This chapter covers research steps and data analysis. Additionally, the chapter defines the investigator's role utilising qualitative research for reflexivity (Bell et al., 2022; Hossain, 2024). This chapter discusses how this study meets the requirements for reason and trustworthiness in qualitative research (Fife & Gossner, 2024; Hameed, 2024). The present research examines how Grade 10 accounting students in Lejweleputswa District progress academically (Dang et al., 2024; Naeem, 2024).

3.2 THEORETICAL FRAMEWORK FOR QUALITATIVE RESEARCH

The data collection for this research study is directly related to the qualities that can be thought of in both logical and non-rational ways, based on how well 10th graders in the Lejweleputswa District do in accounting. In this situation, the qualitative study method is used. According to Mokhampanyane (2014) and Proctor (2024), qualitative research is more interested in how people in a social setting think about their beliefs and control their feelings. It also needs to be correct in showing what people say and do. This method lets us learn more about the learners' thoughts and experiences that were part of the study (Hameed, 2024; Reyes et al., 2021).

Table 3.1: Constructivism and qualitative research

Fundamental nature of knowledge reality and existence	Constructivism
Type of investigation	Qualitative
Technique	Open-ended inquiries, cutting-edge methods, text and/or representation data.
An actual application of knowledge	Position a scholar on the setting of the existing study: – Bring together partakers- result of understandings.

	– Emphases on a solo perception or singularity. – Separate ideologies into the research. – Investigate the settings of participants. – Authenticates the correctness of conclusions. – Construes information. – Generates a timetable for transformation or improvements; and – Comprises an investigator in work together with partakers.

Source: Saunders (2016)

Table 3.1 shows that the constructivist grounded principle emphasises theory creation from emerging knowledge rather than pre-existing theoretical frameworks in qualitative assessment. Saunders (2016) believes constructionism is a research approach in which knowledge is generated by humans, especially via social interactions, rather than instinctively derived. Attracting ideas, inquiry, planning, clarification and explanations, solutions, and praxis are the five steps of constructivist research. The constructivist teaching area also emphasises student work every day (Hameed, Modugno, & Pham, 2024).

3.3 RESEARCH APPROACH

Cohen, Manion and Morrison (2013) say that once the research questions are made, the researcher must be able to choose a research plan that will make the study stronger. If you agree with Mason (2017), a research method is a detailed plan that a researcher uses to answer the research questions. In general, there are three main types of methods that researchers can use in a study: qualitative, quantitative, and mixed methods. In this case, the quantitative method is recommended for the study. In this study, however, the researcher chooses to use the qualitative method. Bertram (2014) says that a qualitative strategy is one that gets information about a public event from people who are involved in the field and write about it. To collect data, which is

organised into subject matter and codes and defined in words (Hameed, 2024; Modugno, 2024), a researcher has to make sense of and understand things that happen.

Taaibosch (2015) says that a qualitative study can only happen when the people who are taking part are comfortable enough to talk about their own data. The conversations will be a good way to get information for this study, so this method will work well. In this situation, Letshwene (2014) makes it clear that qualitative research involves collecting a wide range of useful and measurable data, including case studies, personal knowledge, life stories, consultations, and people's lived experiences that reveal life meanings (Dang et al., 2024; Pham, 2024). The researcher knows that qualitative researchers look at things in different ways to figure out what they mean. That's why qualitative research is very important to this study, which is about using qualitative case material to help Grade 10 accounting students in the Lejweleputswa District do better in school. After this, this method lets an analyst collect data in the form of text and pictures. In this situation, Taaibosch (2015) says that the qualitative method includes many sub-approaches. So, to get information that is useful for this study, the researcher is using semi-structured interviews with people (Naeem et al., 2024; Reyes et al., 2021).

3.4 RESEARCH DESIGN

Maree (2022) defines study design as "a strategy or method laying down (how and from where members might be carefully chosen), the information collection strategies to be used, and how the information might be accrued." This research's most essential methodological drive is research design, which is unique and geared at resolving the study's major objectives, according to Cormack (1996). Thus, research questions, goal, and important points affect research design (Brink, 1999). Burns and Grove (2001) believe that researching the research issue adds direction and rigour to the investigation. The researcher must examine various aspects to choose a research plan for this study.

The study aim, scrutiny component (data collection entity or person), and temporal measurement are these components (Bless & Higson-Smith, 1995). Qualitative study helps the researcher understand what improves Grade 10 accounting. Explorative and

descriptive design define qualitative research (Ritchie & Lewis, 2022). This study will use explorative and descriptive designs for much of it. Explorative inquiry is used to uncover new themes or learn about unfamiliar issues, according to Neuman (1991). Explorative research begins data building around a research topic and analyses a case with limited information, whereas descriptive research describes what is found. The process-product connection links explorative and descriptive designs. The study will monitor the process and then report its findings (Fife & Gossner, 2024; Naeem, et al., 2024).

3.5 RESEARCH QUESTIONS

The main point of this study is to investigate the factors that help students do well in accounting in secondary schools that are usually not very well equipped. Success in accounting depends on many things, such as the students, the teachers, the difficulty of the subject, the curriculum, the school, the society, learning, and the ways that students do their work. In this case, after reviewing the relevant literature, the following five main questions and their ideas were made: (Naeem, et al., 2024; Hameed, 2024; Hossain, et al., 2024).

Research question 1

Which variables affect Grade 10 accounting students' theoretical achievement in Lejweleputswa District? Low Grade 10 enrolment and exam pass rates raise concerns about student performance in accounting in South Africa. Previous research shows that few Grade 10 students pick accounting as a subject, and those who do tend to achieve below the average pass mark (Fife & Gossner, 2024; Hameed, 2024; Hossain et al., 2024; Naeem, 2024).

Research question 2

What pedagogical content of accounting does most learners struggle to excel at? Educational content knowledge is a type of expertise that is unique to educators and is grounded in how educators relate their instructional expertise to their content knowledge. Educational content knowledge is of high importance in the development of teaching and learning; it encompasses Kathirveloo (2014), Hameed (2024),and Hossain et al. (2024), and Naeem et al. (2024) all talk about how well teachers can teach the subject's intellectual method, social types, and different ways of thinking.

Please let me know if you need any more changes or material!

Research question 3

What do SMTs, HODs, and Subject Advisors do in accounting? Leadership quality may be thought to greatly affect school and student results. Schools need good leaders and administrators to provide students the finest education. A school's curriculum is developed and managed by school supervision. Curriculum supervision manages systems, tactics, and people to improve teaching and learning and school achievement. Curriculum monitoring includes the principal, SMT members, and post-level one instructors. SMTs should collaborate with principals to oversee teaching and learning (Hameed, 2024; Hossain et al., 2024; Naeem, 2024).

Research question 4

What part do the SMT, HOD, and subject counsellors play in helping students in 10th grade do better in school? The main goal of SMTs is to create a complete learning environment that can lead to better teaching and learning (Nelly, 2008). This means that for a school to offer good Teaching and Learning, it needs to be situated in a way that helps students do better in school. It was important for SMTs to help teachers in certain theme areas, as Blum (2006) points out. Blum (2006) talks about the SMT's two-fold part.

To give you another example, Blum (2006) says that an SMT is a team member who works on tasks like planning and carrying them out, and to give you another example, a group leader is responsible for managing teachers and themes within a division. According to Blum (2006), SMTs play two roles: they are leaders, and they are part of a group. This qualification can help clear up some of the confusion surrounding the role of the SMT. School Management Teams should do their jobs as both a member of a group of directors and a leader to provide excellent teaching and learning. The leader should oversee checking students' academic performance and making sure that teachers and students are improving their results. The School Management Teams are ultimately in charge of moving forward with student academic performance. The level of power shown by the SMT part determines how tasks are managed and how people are controlled to meet the organization's goals and aims (Mullins, 2010).

It says that SMTs need to give correct advice when they are trying to move the NSC results forward. In any case, this might seem hard for NSLA Schools since of the high rates of poverty, rising teaching issues, drug abuse, violence, language barriers, and social problems. All these things make it harder for the SMTs to improve the NSC results. While this was true, Ylimaki, Jacobson, and Drysdale (2007) show that the ways that directors of high needy schools in the US, UK, and Australia improved student achievement through similar management styles. Creative thinking and the ability to make changes led to higher student achievement in tough classroom settings (Ylimaki, et al. 2007). It was up to teachers and school administration groups to drive the way that students learnt through change and best practices, even though they came from very difficult backgrounds.

Research question 5

What kind of teacher training makes it more likely for students to do poorly in accounting? In accounting, you learn both by explaining things and by doing maths. It includes a more in-depth study to determine the necessary figures. Many students have trouble with the numbers that make up the whole. In 2011, Garkaz, Banimah, and Esmaeili looked at how students at schools in Iran were being punished for not doing well in school. One of the factors that affected this was the type of diploma, since students with a science diploma tend to do better than those with a diploma that isn't in maths. In a study published in 2015, Shaban found that there is a link between students' scores in maths classes and how well they do on their accounting assignments in Jordan.

3.6 SAMPLING

Nicotera and Field (2019) define sampling as picking from a large pool of participants to produce statistics. According to Taaibosch (2015), scientists opt to provide sample data. Thus, the sample should be demonstrative and illustrative, reporting all possible population variances (Letshwene, 2014). According to Nicotera and Field (2019), scientists may utilise probability or non-probability sampling for study. Random stratified, cluster, arrange, and multi-phase sampling replace probability. Non-probability testing includes comfort, quantity, and purposeful sampling. This study employed suitable and purposive sampling for systematic research. A researcher picked two township schools with poor grade 10 accounting performance for this

study's sample. Six accounting professors, twenty students, and four school management will be studied.

This pick is based on the investigator's user-friendliness. Event that meeting the research problem's needs (Bertram, 2014) and are ideal fundamentals for researchers are the target population. Purposive sampling involves participants who comprehend and have experienced the uniqueness under study. However, McMillan and Schumacher (2010) note that this sample method hinders investigators from drawing assumptions-based inferences. This sample strategy does not allow the researcher to generalise, and the participants are given fictitious identities for anonymity.

3.7 DATA GENERATION METHOD

Mason (2017) says that in qualitative research, there isn't just one type of data collection method. There are many types, such as talks that are recorded through subject observation or tape records. For this study, the researcher uses qualitative methods to collect data, like in-depth conversations and meetings with smaller groups. Cohen et al. (2013) explain that data production means using a variety of ways to collect data that is useful for the study. Interviews with some frameworks are the main way that data for this study is gathered (Hameed, 2024; Hossain, et al., 2024; Naeem, et al., 2024).

3.7.1 Interviews

Interviews are face-to-face meetings with study participants to collect data (Coetzee, 2022). The researcher interviews accounting instructors to see how they teach accounting topics, notably for Grade 10. Before the interview, participants must be informed, and the researcher must be competent. This research uses semi-structured questionnaires for interviews. McMillan and Schumacher (2010) say interviews enable participants' emotions to be open, allowing for rich and expressive data. Flexible questions are asked in participant interviews. As the researcher and participants interact, new questions should inevitably arise. Thus, the researcher is certain that probing enquiries will provide rich data and social signs like the participant's facial expressions, verbal fluency, and body language. Thus, five Grade 10 Accounting instructors and students will be questioned separately. Each interview takes 30–60 minutes.

3.7.2 Data analysis

Newby (2010) says that data analysis is a methodical way to separate data into its smallest pieces. In this way, the researcher gets to use the interview transcripts, field notes, and other tools they used to collect data (Hameed, 2024) in a real way. In turn, this means that data processing can take a while, and one of the most important things for the researcher to do is code the data (Newby, 2010). In this situation, qualitative content analysis is used to read the data. Content analysis can be done by connecting the data to the research questions that were asked. It starts with creating the data glossary. To do this, content analysis looks at the codes in the participants' answers to make sure that the results are placed correctly based on how they vary (Naeem et al., 2024; Hossain, et al., 2024).

3.8 TRUSTWORTHINESS

McMillan and Schumacher say trustworthiness ensures data dependability. To measure reliability, researchers should examine integrity, transferability, dependability, and confirmability, according to recent literature. The research is worthy in the following aspects (Hameed, 2024; Hossain et al., 2024; Naeem, 2024).

3.8.1 Transportability

It is thought that transportability can help the investigation's findings be used in a different scenario. Similar studies can be done in different places using the same methods to find out how trustworthy people are in those places. This means that the results drawn from this study can be used in other places (Hameed, 2024; Hossain, et al., 2024; Naeem, et al., 2024) [1]. Transportability is ensured by making sure that the specific results of this study (which looked at how accounting teachers teach accounting theory to 10th graders) are useful and can be used in other situations that are like this one. So, the results are useful, and teachers of accounting can use them since they will learn more about how to teach accounting ideas.

3.8.2 Dependability

An investigator should be responsible for research variances. Definitions should include setting variations and research techniques. A researcher should describe all data in detail to help others replicate the same job or findings. This openness allows

future researchers reproduce the work and get similar results (Hameed, 2024; Hossain, 2024; Naeem, 2024).

3.8.3 Confirmability

Any changes that happen during the study should be the responsibility of the person doing the study. Any changes that happen in the setting should be made clear, as well as the study methods that were used. It is best for researchers to be clear about all their data so that other researchers can easily do the same thing or get similar results (Hameed, 2024; Hossain et al., 2024; Naeem, et al., 2024).

3.8.4 Credibility

Research credibility is its reliability. Detectives must understand dishonesty and erroneous data and take steps to avoid it (Hameed, 2024). Credibility, according to Guba and Lincoln (1994), is the certainty that research results represent participants' genuineness and lived experiences. This study uses triangulation, or data collection from many sources. Thus, the researcher collects data using face-to-face semi-structured interviews (Hossain et al., 2024; Naeem, 2024).

3.9 ETHICAL CONSIDERATIONS

Ethical concerns are some of the most important and important things that must be done to protect the privacy of study subjects. Ethical reviews are needed since of the link between researchers and people who take part in qualitative studies. In this situation, it is especially important to think about the moral issues that come up with this kind of study to make sure that the people who take part are not hurt in any way. To keep educational research ethical and stop people from abusing it, subjects must be told about the study's type, goal, importance, methods, and the level of privacy and anonymity that will be given to them (Hameed, 2024; Hossain, et al., 2024; Naeem et al., 2024).

3.10 CONCLUSION

This chapter is crucial to the research. The researcher explains participant data collection methods. To clarify data interpretation and preparation, the chapter opens with a detailed theoretical framework description. Qualitative data is collected utilising questionnaires and semi-structured interviews. In qualitative research, the researcher

seeks detailed descriptions and interpretations of occurrences. Research includes a pilot study. This lets the researcher check whether participants understand the questions and get feedback on the questionnaire and interview schedule. This chapter also describes the study's demographic and sample. Specify the population and sampling technique. Contributor data is collected via purposive sampling. Data analysis and coding are discussed. After gathering data, it must be summarised and reorganised for comprehension. Coding data helps researchers comprehend and prove the phenomena. This research addresses trustworthiness in the chapter's conclusion. With this description, the researcher hopes the reader understands the study technique.

CHAPTER FOUR: DATA ANALYSIS AND DISCUSSION

4.1 INTRODUCTION

It was possible to get a lot of information about how well Grade 10 accounting students in the Lejweleputswa District were doing in school from six teachers (T1 to T6) and six students (L1 to L6). The chapter will talk about the issues and ways of teaching that don't work for the kids. It will talk about problems with teaching, different ways to teach, the role of the Department of Basic Education, and how demographics affect success. Thematic analysis is used to divide the data into four groups. Sub-themes build on each main theme to cover different areas of study difficulty.

The goal of this study is to shed light on the problems that teachers and students face when they are learning and teaching Grade 10 accounting. The goal is to show how teaching methods, help from the Department of Basic Education, and the types of students affect how well accounting students do in school. McMillan and Schumacher (2020) say that qualitative data analysis can help explain complicated school problems, especially in suffering areas like Lejweleputswa where accounting is hard. The analysis in this chapter is organized and includes the views of individuals as well as scholarly sources. The study says that both the method and the way accounting is taught are wrong. This information helps students do better in accounting and gives them the skills and information they need to do well in school and on the job (Shavelson et al., 2019; Fisher & Frey, 2021).

4.2 DEMOGRAPHICS OF THE PARTICIPANTS

Six Lejweleputswa District accounting instructors and six Grade10 pupils assisted with this investigation. Demographic data is essential to understand their accounting education. Teachers' experience, age, gender, and students' backgrounds might impact accounting classes and student outcomes.

Teachers' Demographics

T1–T6 were accounting teachers with a range of experience, from not having taught for 20 years to having taught for 40 years. It has been 25 years since Teacher T1 last taught, making them one of the most experienced people in the class. According to

Hattie and Timperley (2019), students can get a better education if their teacher has been working for a longer time and knows more about how to teach. Interviews, on the other hand, showed that even experienced teachers had trouble describing some accounting ideas. These were mostly about the general ledger and double-entry bookkeeping (Kolb, 2018).

This shows that having experience is important, but getting better at your job all the time is even more so if you want to keep up with how students' needs and program standards change.

Three of the teachers were men and three were women. Most of the teachers were between the ages of 35 and 55. The way people teach can be changed by gender. Like, Johnson and Johnson (2019) found that teachers who are male and teachers who are female may run their classes in different ways. One important difference between how men and women are taught was not found in this study. On the other hand, teachers mostly had issues since of how hard the accounting course was and how ready the kids were for 10th grade.

One or more of the six teachers had at least a bachelor's degree in education, with areas of specialization in business or accounting. Both teachers T3 and T6 had advanced degrees, some of which were master’s degrees. This may have helped them understand the subject better but even very good teachers, like T3, get upset since many of their students come from lower-level schools and don't know much about basic things like money and accounts. This agrees with what McDowell et al. (2020) found. They say that basic skills are necessary to do well in tough subjects like accounting, and if students do not have them, it can stop them from learning, even if the teacher is very good.

Teacher Gender Distribution

Figure 4.1, below, illustrates the gender distribution of the six accounting teachers who participated in the study. The chart shows an equal representation of male and female teachers (50% each). This balance in gender distribution ensures that the study considers diverse perspectives in teaching approaches and challenges faced by both genders.

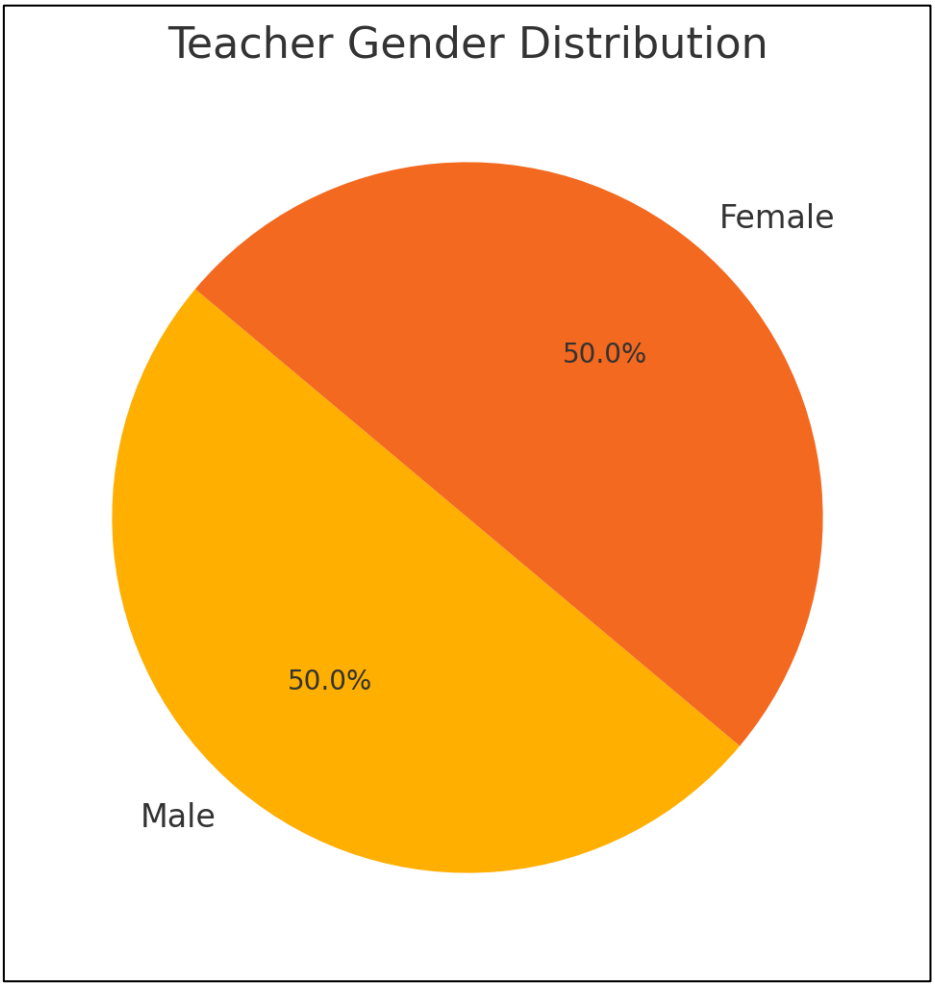

Figure 4.1: Teacher Gender Distribution

Teacher Experience in Years

Figure 4.2, below, represents the years of teaching experience among the accounting teachers. It highlights the diversity in teaching tenure, with most teachers having between 30 to 40 years of experience (50%). A smaller proportion falls within the 20-30 years range (33.3%), and only one teacher (16.7%) has over 40 years of experience. This distribution provides insights into how varying levels of experience influence teaching practices and outcomes.

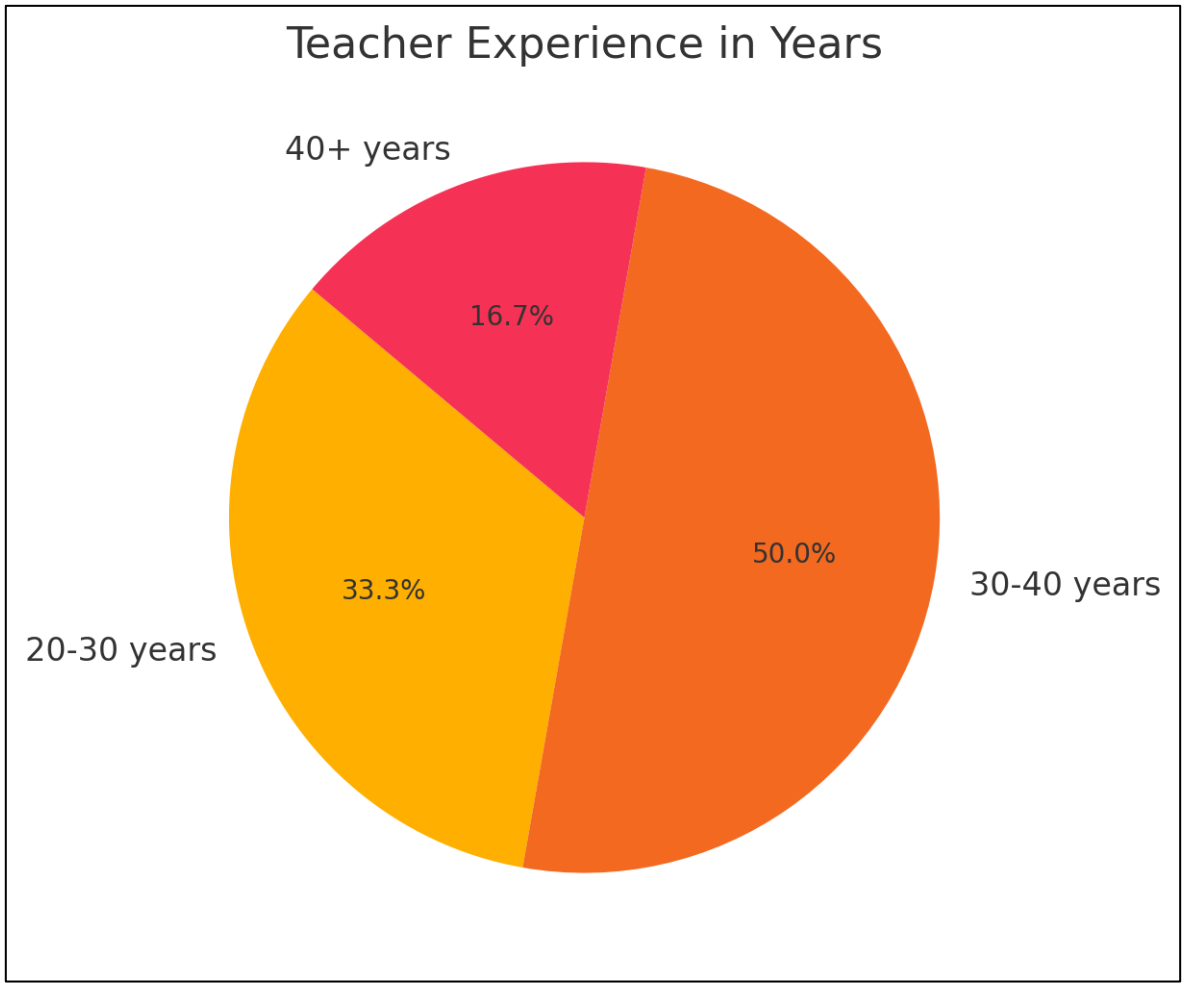

Figure 4.2: Teacher Experience in Years

Teacher Qualifications

Figure 4.3, below, demonstrates the highest academic qualifications held by the participating teachers. The majority (66.7%) possess a bachelor's degree in education, while 33.3% have advanced qualifications, including master's degrees. This variation in qualifications underscores the influence of higher education on teaching efficacy, particularly in handling the complexities of accounting as a subject.

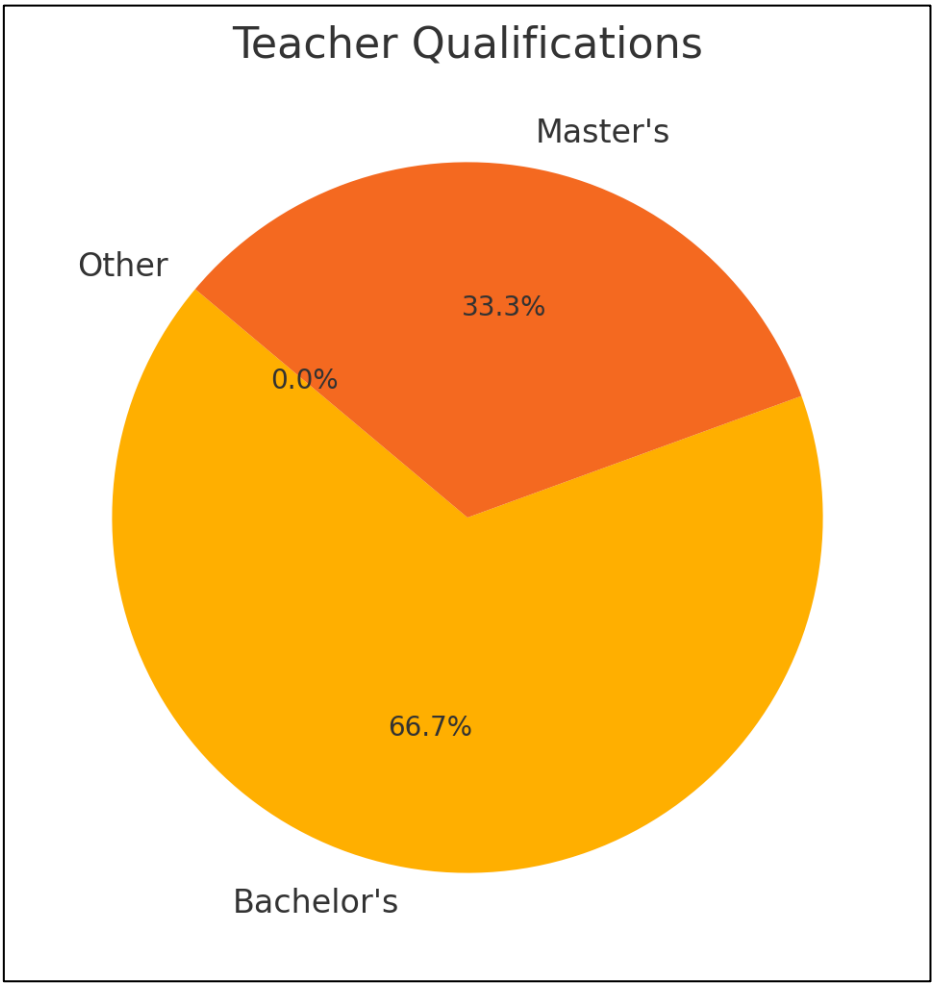

Figure 4.3: Teacher Qualifications

Learners' Demographics

This research involved 15–17-year-old Grade 10 accounting students (L1–L6). Three male and three female pupils balanced gender. While gender differences in academic performance have been contested, this research demonstrated no substantial influence on accounting performance. Female L2 and L4 students felt compelled to

pursue lighter subjects like history, which was easier than accounting. Many pupils came from low- to middle-income homes, and four out of six had limited access to private tutors or research computers. Fisher and Frey (2021) emphasize that impoverished kids often fall behind more resourceful friends, particularly in accounting, which requires more work. L1 and L5 pupils used school materials since they couldn't buy textbooks. The Department of Basic Education has worked to distribute textbooks and other learning tools, but shortages remain in disadvantaged areas like Lejweleputswa (McMillan & Schumacher, 2020).

Language was another demographic factor. The pupils spoke Sesotho first, then English. Language factors affect L3 and L6 learners' accounting terminology knowledge. Accounting terminology might be difficult to grasp due to language barriers, according to Nicol and Macfarlane-Dick (2020). To ensure students comprehension, T2 and T5 instructors spent a lot of time explaining basic Sesotho and English words.

Finally, demographics of instructors and students in this research demonstrate contextual variables that impact Grade 10 accounting performance. Education is affected by teachers' experience, academic credentials, pupils' socioeconomic backgrounds, and language competence. Accounting education requires teacher professional development and help for disadvantaged students, according to the results.

Learner Gender Distribution

This figure highlights the gender distribution among the six Grade 10 accounting students who participated in the study. The even split between male and female learners (50% each) allows for a balanced examination of how gender dynamics might affect academic performance. While gender differences in accounting performance were not significant, female learners reported subjective perceptions about the challenges of accounting compared to other subjects.

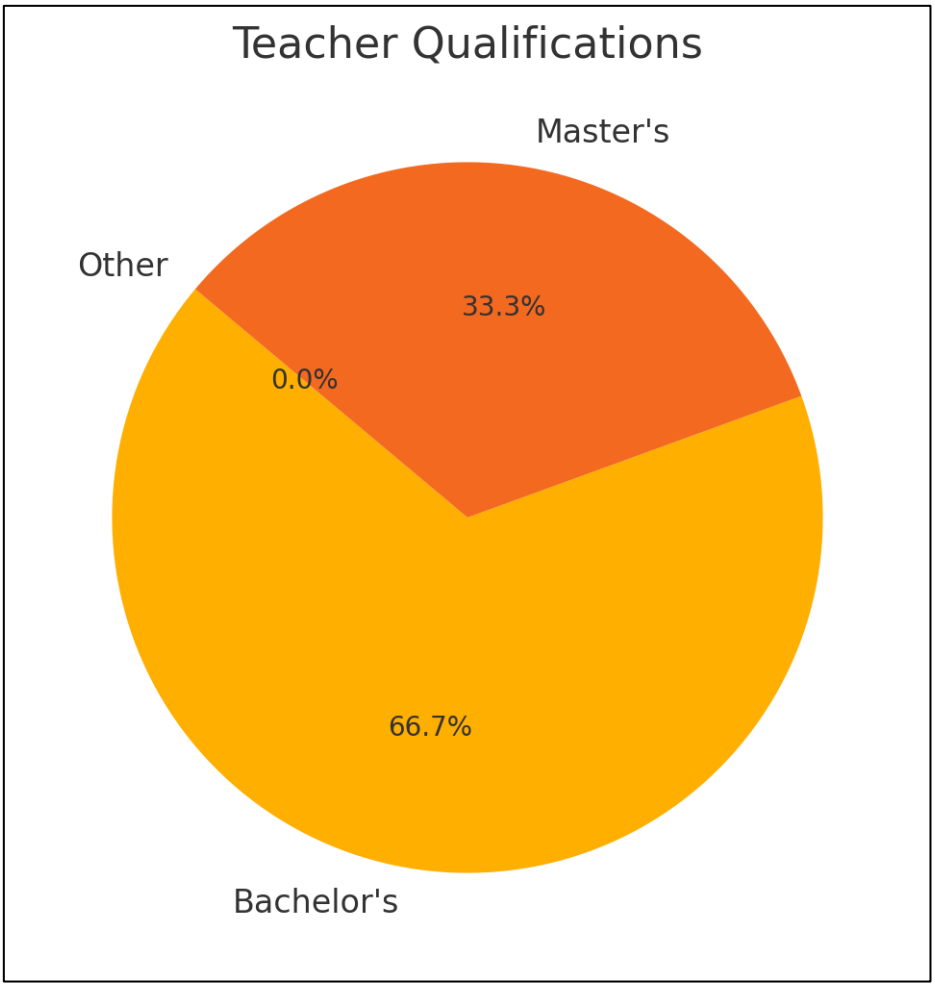

Figure 4.4: Learner Gender Distribution

Socioeconomic Backgrounds of Learners

This figure provides insights into the socioeconomic conditions of the learners, categorizing them into low- and middle-income backgrounds. Four out of six students (66.7%) come from low-income households with limited access to private tutoring and technological resources. This aligns with research by Fisher and Frey (2021), which emphasizes the challenges faced by learners with fewer resources in demanding subjects like accounting.

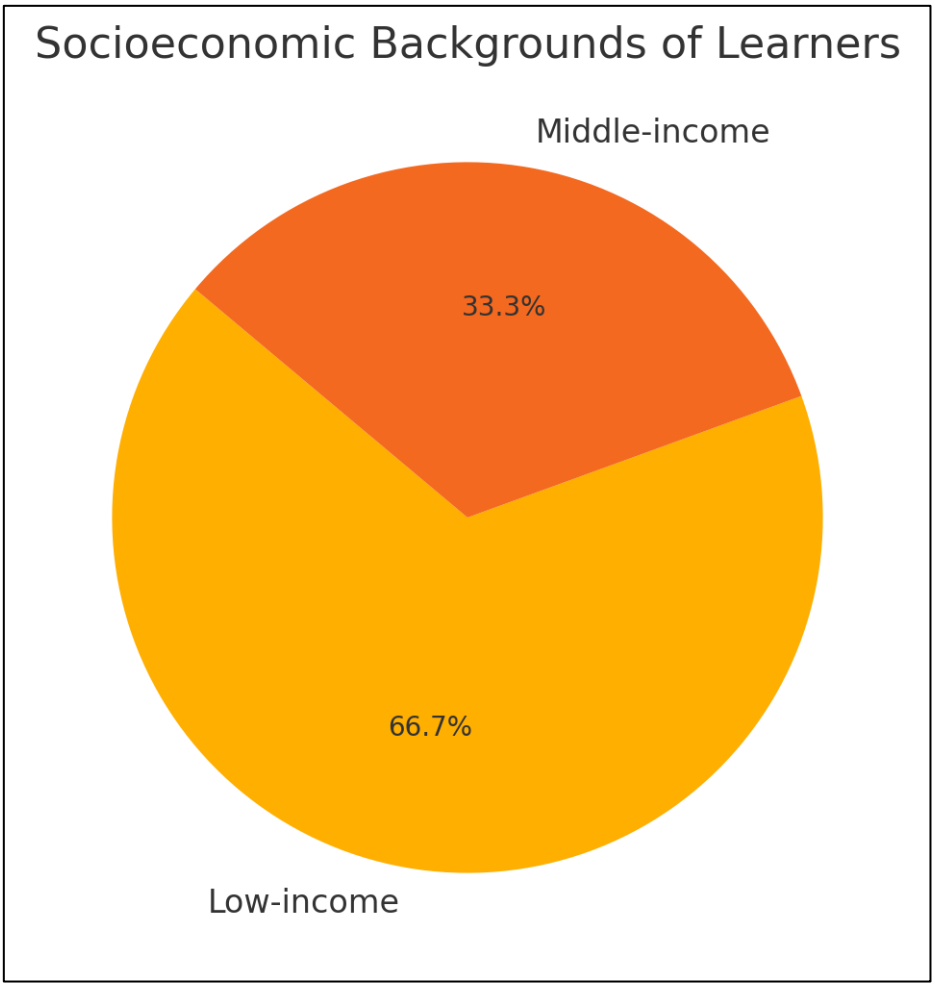

Figure 4.5: Socioeconomic Backgrounds of Learners

Learner Language Proficiency

This figure illustrates the language proficiency of learners, focusing on their first language (Sesotho) and second language (English). Language barriers were evident, as some learners (L3 and L6) struggled with accounting terminology, a challenge often compounded by the dual-language environment. Teachers spent additional time bridging this gap to enhance comprehension, underscoring the role of language in academic performance.

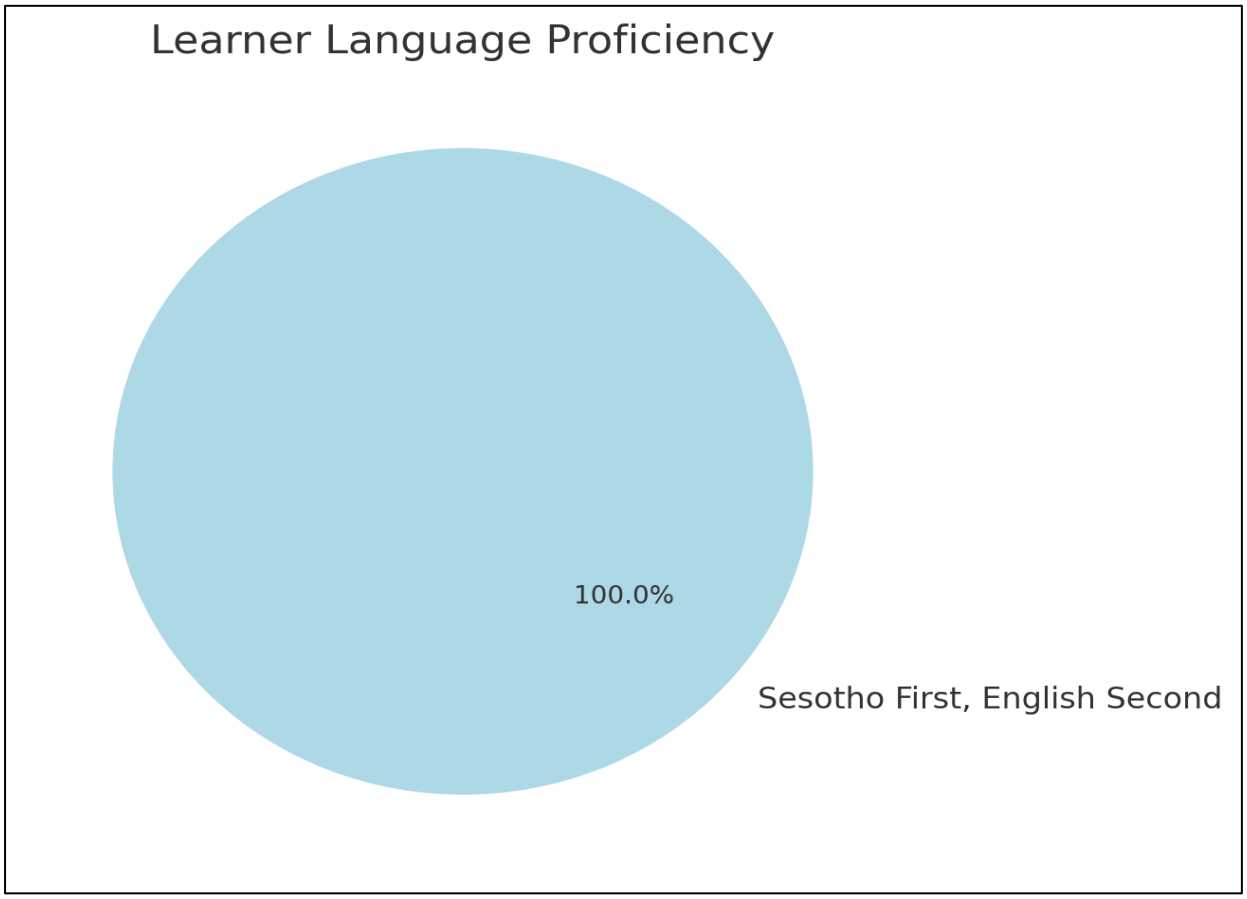

Figure 4.6: Learner Language Proficiency

4.3 Summary of themes and sub-themes

This part is an overview of the key ideas and related ideas that were talked about with students and teachers. There were four major topics that were talked about: problems with teaching accounting, different ways to teach, the role of the Department of Basic Education, and how a student's background affects how well they do in school. There are many smaller ideas that make up these major ones. For example, there are issues

with double-entry bookkeeping, the general ledger, and how the skills of teachers affect how well their students do in school. Some of the sub-themes were doing useful tasks, teaching each other, and using real-life events in the classroom. People talked about what the Department of Basic Education does and how it gives teachers classes and training tools to help them get better. Lastly, problems with language and the students' financial situation were studied to see how they affected their performance. Here are all the problems that come up when teaching accounting to 10th graders in the Lejweleputswa District, along with how to fix them.

The table below (see Table 4.1) lists the research questions, main themes, and sub-themes guiding these findings.

Table 4.1: Research Questions, Main Themes and Sub-Themes

	Research Questions	**Major Theme**	**Sub-Themes**
1.	What are the factors that influence the academic performance of grade 10 accounting learners in Lejweleputswa District?	Factors Influencing the Academic Performance of Grade 10 Accounting Learners	1. Teacher's Pedagogical Proficiency and Its Impact 2. Challenges with Core Accounting Concepts 3. Learner Motivation and Engagement 4. Influence of Educational Resources and Learning Environment
2.	What pedagogical content of accounting does most learners struggle to excel at?	Pedagogical Content of Accounting Learners Struggle With	1. Difficulty with Double-Entry Bookkeeping and General Ledger 2. Struggles with Financial Statement Analysis 3. Lack of Foundation in Accounting Terminology 4. Challenges with Adjusting Journal Entries and Depreciation Calculations

3.	What is the role of SMTs in the school, HOD and Subject Advisor Accounting?	Role of School Management Teams (SMTs), Head of Departments (HODs), and Subject Advisors in Supporting Accounting Education	1. Curriculum Implementation and Monitoring 2. Professional Development and Workshops for Teachers 3. Support in Classroom Discipline and Learner Management 4. Provision of Resources and Support Materials for Teaching
4.	What roles do the SMT, HOD and subject advisors play in improving the academic performance of grade 10 Accounting learners?	Teaching Strategies, Methods, and Aids Used by Educators	1. Use of Summaries, Textbooks, and Past Exam Papers 2. Incorporation of Practical Exercises and Real-World Scenarios 3. Implementation of Group Work and Peer Teaching 4. Use of Informal Tests and Continuous Feedback Mechanisms

4.4 MAJOR THEME 1: FACTORS INFLUENCING THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN LEJWELEPUTSWA DISTRICT

4.4.1 Sub-Theme 1: Teacher's pedagogical proficiency and its impact

Interview findings demonstrate that Lejweleputswa District Grade 10 accounting students' academic performance is affected by instructor pedagogy. instructors and students agreed that instructors simplify and make accounting more approachable. Some professors indicated colleagues' topic ignorance inhibits pupils' learning of essential principles. Understanding instructional material and continued professional growth improved student results.

Students struggled with double-entry bookkeeping and financial statement analysis, which require accounting knowledge. Early academic foundation was a problem. Teachers also noted that large classes limit their ability to give individualized attention, which might assist pupils learn difficult subjects.

Quoted Responses:

> *"According to my observations, most students find it difficult to comprehend the accounting principles of double-entry bookkeeping and financial statement analysis. Some students find it difficult to understand these concepts since they require a solid foundation in fundamental accounting principles"* (Participant T1).

> *"As far as I can tell, students in grade 10 frequently have trouble grasping the fundamentals of financial accounting, including how to appropriately record transactions and analyze financial statements. It might be difficult for certain students to acquire the analytical abilities and strong foundation in accounting principles needed for these ideas"* (Participant T2).

> *"The general ledger, especially when dealing with debits and credits, poses major challenges for learners. They tend to mix up the sides, indicating a weak understanding of basic accounting principles"* (Participant T3).

> *"In my experience, topics like wages and salaries, especially when addressing UIF, pension funds, and the broader concept of employee compensation, often confuse learners. These topics demand more detailed explanations from the teacher, who must have a thorough understanding of the subject"* (Participant T4).

There's no doubt that the samples show teachers believe that how well they explain accounting ideas has a direct link to how well their students do in school. Teacher after

teacher stressed that if basic subjects aren't taught right, students will still have trouble with more difficult subjects.

Teachers also talked about how hard it is to keep a big class under control and teach well at the same time. That is why teachers might do better with their students if they get ongoing professional development and help from topic advisors to improve the way they teach.

The data also showed that teachers are aware of how they teach, and many of them are trying to improve how they do things to help their students more. Others are still having trouble finding good ways to help their kids, even though some are using more interesting methods and putting more focus on hands-on tasks.

Other studies have already shown that good teaching makes a difference in how well students do in school. The interview data backs this up. Shulman's (2019) study shows that how well their students learn depends a lot on how well they can use what they know about the subject to make lessons that work. Darling-Hammond et al. (2020) also found that ongoing training and professional development for teachers help them learn how to teach better, which in turn helps their kids do better in school. Interviews with teachers in the study showed that they needed more training and help to make their lessons better and get better results for their students. This supports the claims made.

But the problem of large class groups, which were brought up by several people, is not the same as what was written. As Hattie (2020) says, big groups can be better with a good teacher. But the teachers in this study talked about how hard it is to give each kid the care they need. This difference shows that having better teachers is very important, but the way things are set up also needs to change. For example, classes should be smaller, or teachers should be given more tools to help them do their jobs. There are bigger trends in studies on education that can be seen in the link between how well teachers do their work and how well their students do. Jensen et al. (2019) say that teachers who are well-trained and use a range of teaching styles can help students understand tough subjects better. This is especially true for courses like accounting that need both theoretical understanding and use in the real world. These

ideas were shared by the teachers in the study, who also stressed how important their own topic knowledge and ways of teaching were for helping students understand tough accounting ideas.

4.4.2 Sub-Theme 2: Challenges with core accounting concepts

Double-entry bookkeeping is difficult for Grade 10 accounting students, according to interviews. All participants said students struggle with debits and credits and the general ledger. Lack of knowledge and the subject's complexity generated these complications. Teachers claimed students sometimes misapply these principles, particularly when documenting money transactions. Interviews revealed that accounting theory and practice differ, slowing learners. Due to inadequate practice, pupils only superficially understood key concepts. Lack of practice and evaluation contributed to students' accounting concepts difficulties.

Quoted Responses:

> *"Double-entry bookkeeping is the foundation of accounting, but many learners struggle with the concept of balancing debits and credits. They often mix up where to place entries, especially in the general ledger"* (Participant T5).

> *"Some learners have a hard time grasping the basic idea that for every transaction, there must be two entries: a debit and a credit. They tend to get lost when they move to more complex transactions like adjusting entries"* (Participant T6).

> *"Understanding the accounting equation is crucial, but learners find it confusing, especially when applying it to the general ledger. They often fail to see the connection between the theory and its application"* (Participant T4).

> *"The problem starts in grade 9. If learners don't understand the fundamentals at that stage, they will struggle with things like the general ledger and double-entry bookkeeping in grade 10"* (Participant T3).

Based on the answers, it's clear that the students are having trouble understanding basic accounting ideas, especially double-entry bookkeeping, since they don't know enough about them. Teachers have seen that students often put debits and credits in the wrong places, which means they don't fully understand the accounting problem. Kids don't get enough practice outside of school, which makes this issue worse since they don't learn these important skills.

Teachers also stressed how important it was to keep learning and going over basic ideas all the way through the accounting school. But they were worried about the way things are taught now since they thought it focused too much on theory and not enough on how things work in the real world. Their teachers told them that if students don't do real jobs regularly, they won't be able to connect theory with practice. This will lead to confusion that will last throughout their studies.

This study's results back up what other studies have found about how important it is to understand basic accounting ideas before going on to more complicated ones. According to a study by Adler and Milne (2020), students will have trouble with their accounting training if they don't learn double-entry bookkeeping well at the beginning. This fits with what teachers say, which is that students' beliefs from early on affect them all the way through school.

Billiot and Glandon (2021) also say that a method that works more on practice can help students understand difficult ideas like the general ledger and double-entry accounting. That fits with what the teachers said about making the classroom more about using what you learn in real life. They also say that regular tests with low stakes can help students better understand important ideas and use what they've learnt.

That being said, the interview data also show that the way accounting is taught in schools doesn't match up with how it is used. The research says that teaching accounting ideas should be done in a fair way (Kimmel et al., 2020). They don't say this. Teachers may not give students enough chances to use these ideas in real life since they focus on classroom lessons. This can cause students to be confused and perform poorly.

4.4.3 Sub-Theme 3: Learner motivation and engagement

Lejweleputswa District Grade 10 accounting students' academic achievement depended on student participation. Interviews show that accounting's perceived complexity and lack of intrinsic desire hinder students. Teachers stated non-motivated pupils lose interest in tough subjects like double-entry accounting and financial analysis. Disengagement creates inconsistent study habits and poor formative and summative performance.

The study also found that accounting's professional relevance motivates students. Many students picked accounting for career reasons, but professors noted that this did not necessarily sustain enthusiasm. Participants stated that lack of parental and instructor support further decreased student motivation and engagement.

Quoted Responses:

> *"Some learners show interest in accounting since they see it as a pathway to good career opportunities. However, many of them lose motivation when they encounter difficult topics, and they tend to give up easily"* (Participant T2).
>
> *"Learners are not practicing enough. They do not take accounting seriously, and this lack of engagement affects their ability to understand the material"* (Participant T4).
>
> *"There is also a lack of parental support and involvement, which further affects learners' engagement with the subject. When students don't have that external push, they tend to slack off"* (Participant T1).
>
> *"Many learners don't see the relevance of accounting to their daily lives, so they don't put in the effort to master the concepts. This is especially true for those who don't have clear career goals related to accounting"* (Participant T5).

The poll results show that most of the students are not excited or driven to learn. Teachers say this is due to number of important reasons. To begin, students don't

really pay attention to accounting material when they think it's tough, especially when they find it hard to understand basic ideas. Second, it seems like the problem gets worse when parents don't regularly walk their kids to school and are involved. It's hard for students to stay focused and determined when they don't have outside help. Also, job goals can get students interested at first, but they don't always keep them interested over time, especially if they can't see how the subject fits in with their own goals. It looks like teachers might need to use more hands-on methods to keep students interested and help them see how accounting will help them in their future jobs. Plus, teachers should think about how to keep students interested, both in class and by getting parents involved in their kids' education.

The study shows that being interested and motivated to learn is key to doing well in school, especially in subjects like accounting that require a lot of practice and hard work overtime. The Self-Determination Theory by Deci and Ryan (2020) says that students are more likely to work hard and do well in school if they are naturally motivated to do so. This comes from liking and being interested in the topic. This study's results show that many kids don't have this drive inside them.

They found that students lose interest in a subject when they don't see how it applies to their own lives. This fits with what they saw.

They also say that students will be more interested in a subject if they think it will help them in their future jobs (Wigfield and Eccles, 2019). But the fact that students' daily interest in accounting doesn't always match up with their job goals shows that this connection isn't always made obvious.

Parents' involvement is also shown to be very important for keeping kids excited since they can stress how important school is and offer inspiration from outside sources (Hoover-Dempsey & Sandler, 2021).

4.4.4 Sub-Theme 4: Influence of educational resources and learning environment

The interviews demonstrated that educational materials and learning environment impact Grade 10 accounting students' grades. Teachers and students say a lack of

textbooks and other instructional resources hinders academic achievement. Multiple professors remarked that pupils trade outdated documentation, which inhibits their grasp of changing accounting regulations and processes.

Class size and infrastructure also affected student performance. Teachers claimed packed classes made it impossible to provide pupils individual attention, which is vital in a subject like accounting that requires constant feedback to understand complex concepts. Accounting software was lacking, preventing students from preparing for real-world accounting.

Quoted Responses:

> *"The materials we are using are outdated. The textbooks do not cover the latest changes in accounting standards, and learners are not exposed to modern accounting tools"* (Participant T3).

> *"Learners struggle since there aren't enough resources. Many times, they must share textbooks, and the ones we have are not sufficient to cover the entire curriculum"* (Participant T6).

> *"The large class sizes make it difficult for me to give individual attention. Accounting requires a lot of practice, and learners need to get feedback regularly, but that's hard to do with 40 or 50 students in a class"* (Participant T1).

> *"There is no access to accounting software or computers in our school. Learners are not exposed to the tools that accountants use in the real world, and this puts them at a disadvantage"* (Participant T5).

The interview results strongly suggest that accounting students' bad performance is caused by a lack of teaching materials and a hard learning setting. Teachers and students have a harder time teaching current knowledge since there aren't many textbooks and other teaching tools that are up to date. When there isn't enough technology or big groups, it's harder to learn. These results suggest that to make

lessons more personalized and small class sizes more manageable, money should be spent on new texts, digital tools, and classroom furniture.

Teachers say that students would have a hard time understanding accounting principles without these changes, which require both academic understanding and real-world application.

A lot of research shows that educational tools do affect how well students do in school. Schleicher (2020) says that having the right learning materials is important for students' success, especially in real-world topics like accounting. This study backs up Schleicher's claim that old or inadequate tools made it harder for teachers and students to be interested in the program.

Leithwood et al. (2020) also stress how important it is for students to do well in school to have a helpful learning setting with small class groups and digital tools. The survey data from this study backs up these conclusions. Teachers often said that having too many students and old teaching tools made it harder to give good lessons and regular feedback.

4.5 MAJOR THEME 2: PEDAGOGICAL CONTENT OF ACCOUNTING THAT LEARNERS STRUGGLE WITH

4.5.1 Sub-Theme 1: Difficulty with double-entry bookkeeping and general ledger

The results revealed that 10th students find double-entry bookkeeping and the general ledger harder. Teachers repeated that pupils' troubles stem from not understanding fundamental concepts and how to apply them. Many 10th graders struggle with fundamental accounting concepts, making double-entry bookkeeping and ledgers difficult. Teachers reported that pupils miss general ledger entries commonly. This demonstrates their awareness of debits and credits, crucial to double-entry accounting.

The findings imply that students struggle to understand how actions affect financial accounts, a critical concept in double-entry and general ledger systems. Not using these concepts often generates work blunders, making these difficulties worse.

Teachers indicated a lack of reinforcement and practice outside the classroom adds to this persistent issue since students are not given enough opportunity to improve their understanding of these essential concepts.

Quoted Responses:

> *"In my experience, most students struggle with the basic principles of double-entry bookkeeping, especially when they have to differentiate between debits and credits in the general ledger"* (Participant T1).

> *"Learners often confuse the placement of transactions in the general ledger, which shows they don't fully grasp how double-entry bookkeeping works. They're missing the connection between theory and practice"* (Participant T3).

> *"Double-entry bookkeeping requires consistent practice, but many learners don't do enough exercises outside of class, so they struggle to understand how to balance entries correctly"* (Participant T5).

> *"The issue really starts from Grade 9. If they don't get the basics right, like the accounting equation, they're going to have a hard time with the general ledger in Grade 10"* (Participant T2).

The statements from the teachers back up the idea that students always have trouble with both the idea and the practice of double-entry bookkeeping. One important part of accounting is the general ledger. If students can't tell the difference between debits and credits, it can be hard for them to use it. Teachers say that one big problem is that a lot of students don't know how activities show up in financial books. People who are confused often make mistakes when they are taking notes and balancing their accounts, which shows they are only slightly interested in what is being said.

The review also found problems with how the school was set up. Students don't learn enough basic accounting concepts in the early grades, which makes them unprepared for more advanced classes.

Teachers said that some students were having trouble since the work they did in 9th grade wasn't making them ready for 10th grade accounting. Kids are taught double-entry accounting and general ledger jobs without having the right training. The problem gets worse since people don't exercise enough to understand these tough ideas.

Previous study on accounting education has shown that students need to understand basic accounting ideas before moving on to more complex ones. Adler and Milne (2020) say that accounting students should learn how to do double-entry bookkeeping, which is the basis for most ways of keeping track of money. Without these basics, it might be hard for students to understand and make financial statements. Billiot and Glandon (2021) both agree that students need to keep practicing and being reminded of accounting ideas to understand and use them.

Potgieter and Heaney (2019) in their research backs up what the teachers in this study said about uneven practice. They say that giving kids regular, low-stakes tests can help them remember basic accounting concepts and do better in school. However, the interview results show that the current way of teaching does not stress practice and application enough. This is why many people still have trouble with general ledger management and double-entry accounting. This means that when we teach, we should stress real-world uses and go over basic ideas a lot.

4.5.2 Sub-Theme 2: Struggles with financial statement analysis

One of the other big issues that came up in the talks was how to read financial records. Teachers say that students do not know how to read financial statements or how to connect things like assets, bills, and ownership. A lot of students don't understand how the accounting equation changes money records, which means they make mistakes when they look at and understand them. For financial statement analysis, you need to be able to do easy math, which can be hard for kids.

Interviews also showed that some students know too much about financial records, which makes it hard for them to pay attention to things like stability, liquidity, and profits. The teachers said that many of the students find it hard to tell the difference between the numbers they need to look at in financial records. They get lost and do badly on

tests because of this. It is clear that students find it hard to use what they've learnt in school to study on money.

Quoted Responses:

> *"Students struggle to analyze financial statements since they can't seem to connect the different components, like assets and liabilities. They don't understand how these elements relate to the overall financial position of a business"* (Participant T4).

> *"The problem is that learners don't have a firm grasp on the accounting equation, so when it comes to analyzing financial statements, they get confused"* (Participant T6).

> *"There's a lot of information in financial statements, and many learners don't know how to break it down into manageable parts. They don't know which numbers to focus on and how to interpret them"* (Participant T3).

> *"Learners often struggle with financial ratios. They don't understand how to calculate and interpret ratios like liquidity or profitability, and this affects their performance in exams"* (Participant T1).

It looks like there are several problems with analyzing financial statements. First, accounting students have a hard time figuring out how different parts of a financial statement fit together. Students need to know these basic things to look at a business's finances and use the knowledge they get to make smart choices. It is even worse that students have trouble with numbers, which require simple math skills and a deep understanding of accounting ideas.

Most financial records are hard to understand since they are long and full of numbers and technical terms. Teachers say that students have trouble with financial analysis since they do not pay attention to important signs like revenue and liquidity. In other words, students are not learning how to read and understand financial records to draw the right conclusions, which is an important skill for accountants.

The results of the talks back up what other study has found: accounting students need to know a lot about basic financial records. Kimmel et al. (2020) say that analyzing financial statements is one of the most important skills in accounting since it helps students figure out how well a business is doing financially. The teachers of this study said that students' poor understanding of accounting equations makes them do worse on these tests. From what I have read, keeping financial records can be too hard for students, especially those who are not good at Mathematics and analysis. DeFond and Zhang (2019) say that doing financial analysis needs a deep knowledge of accounting as well as real-world experience.

This fits with what teachers have seen: most of the time, students cannot use what they have learnt in school in real life, especially when it comes to financial numbers and other important signs.

There may be a difference in how financial statement analysis is taught, though, as shown by the survey results. Literature backs up using real-life examples and uses to help students grasp the material (Schleicher, 2020). Interviews, on the other hand, show that a lot of students aren't doing enough real-life financial analysis, which could make their issues worse.

4.5.3 Sub-Theme 3: Lack of Foundation in Accounting Terminology

Analysis of Interview Findings: Accounting jargon was difficult for pupils, according to interviews. Teachers remarked that pupils struggle to grasp key phrases, which limits their knowledge of advanced accounting concepts. Assets, liabilities, equity, and depreciation are unknown to students, making it hard to follow lessons and apply their knowledge. Accounting is new to many 10th students, so they struggle to stay up.

Teachers also noted that students' accounting terminology issues might cause difficulties when they make or analyze financial accounts. Students commonly make errors on assignments and assessments since they can't distinguish "expenses" from "liabilities" or "revenues" from "profits."

Quoted Responses:

> *"Many learners struggle with basic accounting terminology. They don't know what terms like 'liability' or 'equity' mean, which makes it difficult for them to follow the lessons"* (Participant T2).

> *"When learners don't understand the terminology, they can't grasp the more complex concepts. It's hard to teach them financial statements when they don't even know what assets or liabilities are"* (Participant T4).

> *"The confusion often comes from not knowing the difference between similar terms. For example, they confuse expenses with liabilities, which leads to mistakes in their financial statements"* (Participant T1).

> *"The lack of foundation in basic accounting terms is a big problem. It slows down the entire learning process since you constantly must go back and explain what the terms mean"* (Participant T5).

Tax words are hard for students to learn. Teachers have found that students who don't know basic accounting terms cannot pay attention in class or understand more complex ideas in accounting. When it comes to accounting, language is very important for knowing and putting ideas like preparing and analyzing financial statements into practice. Students cannot understand the big ideas without the right words. This can lead to mistakes and misunderstandings in both theory and real life.

The teachers said that complicated ideas in accounting are also hard to understand. A lot of the time, students mix up "expenses" and "liabilities" or "revenue" and "profit." This makes it harder for them to use these concepts in real life. This means that students need more specific training and practice in accounting to tell the difference between words that sound alike and use them properly in their work.

A lot of research has shown how important accounting terms are. Cunningham and Fagerberg (2019) say that students who don't understand basic accounting terms have a hard time understanding more complex material. Teachers' reports that students have trouble with basic terms like "assets and liabilities" back up Cunningham

and Fagerberg's (2019) research that kids need to learn accounting words. According to Smith and Smith (2020), there is significant confusion about related words when teaching accounting; they argue that new students have trouble telling the difference between words that mean the same thing. They might keep making mistakes at work since they can't use the right words in the right situation. This study found that people who want to learn accounting terms would do better with more focused lessons and more chances to use these terms in real life.

4.5.4 Sub-Theme 4: Challenges with adjusting journal entries and depreciation calculations

The third interview sub-theme was student journal entry and depreciation issues. Teachers said children have trouble understanding adjustments and how they influence financial accounting. Many students do not comprehend how accruals and deferrals affect firm finances, according to interviews.

Students struggle to estimate how much an object would lose value over time due to math and concept. Teachers noted pupils make many errors while calculating devaluation, particularly when utilizing the straight-line and declining balance procedures. Depreciation calculation errors impact trainees' asset management and financial statement skills.

Quoted Responses:

> *"Adjusting entries are a big problem for learners. They don't understand why adjustments need to be made or how these entries affect the financial statements"* (Participant T6).

> *"Depreciation is another area where learners struggle. They don't know how to calculate it properly, especially when we use different methods like straight-line or reducing balance"* (Participant T3).

> *"Learners make mistakes in calculating depreciation since they don't understand the concept of assets losing value over time. It's a difficult concept for them to grasp"* (Participant T4).

> *"The challenge with adjusting journal entries is that learners don't see the practical application. They don't understand how these adjustments impact the final financial statements"* (Participant T1).

It shows that students don't really understand financial problems if they can't change their notebook records or depreciation numbers. You need to know how transactions are recorded and kept up to date to see how a business is really doing financially before you can understand accruals and deferrals. If students don't get this and make the right changes, they could mess up their financial records. Based on these facts, I believe that students might not be applying these ideas enough, which is very important for helping them remember what they have learnt. They also have trouble with loss numbers since they do not know what to do or how to get the right answers. Students do not understand the different ways to figure out devaluation. They also don't understand what it means for things to lose value over time.

Students need to learn more about the ideas behind devaluation and do more work on the mathematics they need to do.

People who do study know that students have trouble editing their notes and figuring out how to pay off debt. When it comes to accounting, Kaplan and Atkinson (2021) say that making new records is one of the hardest things for students to learn. They must do this since they need to know a lot about the gathering method and how to make financial records. They found that students have trouble understanding how changes to their financial records affect them, which backs up what the teachers said. These kids need more practice and hands-on lessons to fully grasp this idea.

Brealey et al. (2019), who say that depreciation is one of the hardest ideas in accounting to understand, agree that students have trouble with depreciation numbers. Their teachers say that the kids have trouble with both numbers and understanding the ideas behind decline. So, it looks like the way these subjects are taught right now might not be helping kids enough in this area. Literature uses real-life examples and situations to help students understand how devaluing works in the real world. They might feel better after this.

4.6 MAJOR THEME 3: ROLE OF SCHOOL MANAGEMENT TEAMS (SMTS), HEAD OF DEPARTMENTS (HODS), AND SUBJECT ADVISORS IN SUPPORTING ACCOUNTING EDUCATION

4.6.1 Sub-Theme 1: Curriculum implementation and monitoring

School Management Teams (SMTs), Heads of Departments (HODs), and subject advisors were emphasized in semi-structured interviews for curriculum implementation and monitoring. Teacher and student consensus was that SMTs and HODs monitoring curriculum implementation enhance accountability and consistency. However, inconsistent supervision and imprecise curricular modifications or additions may be unprepared instructors and pupils. Teachers agreed curriculum monitoring should prioritize administrative compliance and student needs, particularly in difficult topics like accounting.

Quoted Responses:

> *"Our SMT ensures that we follow the curriculum, but sometimes the monitoring feels more like checking boxes than addressing the real struggles learners face in accounting."* (Participant T1)

> *"I think the curriculum monitoring is good, but more support is needed when new topics are introduced. Teachers don't always get clear instructions, and that affects how we teach."* (Participant T3)

> *"Our HOD helps by monitoring if we are on track with the curriculum, but I feel more input on actual teaching strategies would be helpful."* (Participant T5)

> *"Sometimes we are monitored closely for curriculum implementation, but it feels like they are not helping us solve the challenges we face in teaching difficult accounting topics."* (Participant T4)

It is possible to keep an eye on how the lessons are being used, as the discussions show. But it might be used for control more than for teaching. They were told by their teachers that they are always being watched to make sure they are following the lessons. On the other hand, teachers aren't always checked to see how well they teach

and if their students understand hard accounting ideas. The teacher also said that SMTs and HODs should help students more directly, especially those who are having trouble with double-entry bookkeeping and examining financial records. This shows that keeping an eye on how the lessons are used is not the same as fixing the real problems that come up when teaching accounting.

A study has already shown that for the program to work well, both management control and direct participation with teachers are needed. To keep an eye on how the material is being used, Leithwood et al. (2019) say that we should both hold teachers responsible and help them do their jobs. Teachers are helped in this way by having SMTs and HODs in charge. Bush and Glover (2020) also say that keeping an eye on the program doesn't just mean making sure it is done. Some people say that everyone in the school should work together to find problems and find ways to fix them. The study's results back up these points; they show that teachers want SMTs to be more active in making their lessons better. Mestry (2021) also talks about how important it is for SMTs to provide educational leadership that directly addresses the problems teachers have when they are teaching hard subjects like accounting.

There is evidence that the curriculum is being followed, but there is a gap in the support system when it comes to how well educational problems are being fixed. And so, the results back up the research's calls for a more complicated way to keep an eye on the curriculum, where SMTs and HODs give strategy advice that focusses on both sticking to the curriculum and making teaching better.

4.6.2 Sub-Theme 2: Professional development and workshops for teachers

Professional development and seminars assist accounting instructors adapt to changing curricula, according to interviews. Many participants liked Department of Basic Education (DBE) programs but were concerned about their frequency, quality, and applicability. Teachers stated that some workshops concentrate too much on theoretical curricular components and lack practical training to solve classroom pedagogical challenges like teaching complicated accounting topics.

Quoted Responses:

> *"Workshops are helpful, but they often feel too general. We need more practical sessions that directly address the struggles we face in teaching Accounting."* (Participant T2)

> *"The workshops could be more frequent, especially when the curriculum changes. Sometimes we're left trying to figure things out on our own."* (Participant T6)

> *"We attend workshops, but the application of what we learn isn't always clear. They need to include more hands-on sessions, especially for topics that learners find difficult."* (Participant T5)

> *"The subject advisors are supportive, but the workshops need to focus more on practical teaching strategies, not just curriculum updates."* (Participant T4)

The data show that teachers can go to classes and other opportunities for professional growth, but these don't always help them in the real world. There needs to be more personalized help for kids, especially in places where they are having the most trouble. One thing that came up a lot in the talks was the need for training on how to teach hard accounting topics. Teachers also said they wanted more chances to improve their skills, especially when the curriculum changed or was updated in big ways. This shows that the professional growth teachers get is not matching up with what they need to be able to teach, which could make it harder for them to teach accounting lessons.

The study shows that teachers need ongoing, focused professional development to make their lessons better. Darling-Hammond et al. (2017) say that professional development linked to the classroom makes teachers better at their jobs and helps students do better in school. Desimone (2018) says that teachers' professional development should be ongoing, strong, and closely linked to problems that come up in the classroom.

The study found that teachers wanted more training that they could use right away to solve their problems. The research by Villegas-Reimers (2020) also says that professional development programs for teachers should focus on both subject understanding and how to teach to help them use what they learn in the classroom.

The academic focus of the training we have now is very different from what teachers really need. This is proof of how important it is to make changes to programs that help teachers get better at their jobs. Students would do better in accounting and teachers would be more successful if workshops were more directly linked to the problems teachers face when they teach the subject.

4.6.3 Sub-Theme 3: Support in classroom discipline and learner management

Accounting education requires classroom discipline and learner control, according to teacher and student interviews. Large classrooms and unmotivated kids make classroom discipline difficult, teachers said. Although reactive, SMTs and HODs helped instructors with discipline. Teachers sought more controlled classroom management to concentrate on teaching, not misbehavior.

Quoted Responses:

> *"Classroom discipline is a big challenge, especially when learners are not engaged in the subject. SMTs help, but usually only when things have already escalated."* (Participant T3)

> *"I feel like I spend a lot of my time managing learners who are disruptive, and it takes away from the time I could be teaching. More support is needed in this area".* (Participant T5)

> *"Our HOD is supportive when it comes to discipline, but we need more proactive strategies to manage the learners before issues become serious."* (Participant T1)

> *"Sometimes the learners don't take accounting seriously, and without strong classroom management support, it's hard to get through the content effectively".* (Participant T6)

The results show that SMTs and HODs do help with classroom behavior issues, but their help is generally immediate. Teacher delays happen all the time, which takes away from their time to teach. It is clear from the answers that we need to be more strictly with regulations, for instance, we could use organized ways to run the classroom to avoid problems before they happen.

There was a talk from teachers that having to deal with behavior issues all the time makes it harder for them to teach accounting well. This shows that there isn't enough help setting rules for student behavior, which is necessary to make the classroom a good place to learn.

A lot of study has shown how important it is to handle the classroom so that students do well in school. Another important thing that Marzano et al. (2018) say shows how well kids will do in school is how well the teacher runs the class. For teachers, being able to handle discipline well gives them more time to work on teaching jobs. In the same way, Evertson and Weinstein (2021) say that SMTs and HODs should help make rules about behavior that apply to the whole school. This will help teachers keep control of their classes. The results of the study back up these ideas. Teachers said they needed more planned and effective help to deal with student behavior.

Hattie (2020) also says that classroom discipline is not just about keeping things in order; it's also about creating an environment that makes students want to learn and participate. The results show that people aren't doing enough to help. What this means is that the classroom should focus more on ways to keep behavior problems from happening instead of ways to fix them after they happen.

4.6.4 Sub-Theme 4: Provision of resources and support materials for teaching

Interview findings suggested accounting teaching needs resources. The Department of Basic Education supplies textbooks and curriculum but delays sometimes prohibit instructors from delivering courses on time. Prior tests and accounting software were also proposed by teachers and students to boost learning. Teachers wanted consistent teaching aids and technology to apply accounting principles.

Quoted Responses:

> *"We get the textbooks, but sometimes they come late, and it's hard to teach without the right materials. More support with additional resources like past exam papers would be helpful."* (Participant T2)

> *"The materials we receive are useful, but we need more interactive resources, like accounting software, to make the lessons more engaging."* (Participant T4)

> *"Access to resources is good, but it could be improved. If we had more support materials, especially things like videos or practical examples, it would help learners grasp difficult concepts."* (Participant T6)

> *"The delay in receiving textbooks can be frustrating. By the time the materials arrive, we're already behind on the curriculum."* (Participant T3)

The statistics make it clear that tools are given, but not always at the right time or in a way that makes sense in the classroom.

For learning to be more fun and useful, both teachers and students needed more teaching tools, such as interesting materials and financial software. People said it was hard to get important things like papers on time since they were taking too long to get there. What this means is that getting tools needs to go faster, and there needs to be more stuff done just for teaching accounting.

Many studies have shown that if you want to be a good teacher, you need to have the right tools. To help kids learn, Schleicher (2020) says it's important to have good training tools available. Things like accounting need a mix of theory and practice, so this is especially true. Moon and Villegas's 2019 study also talks about how important technology is for teaching accounting. Tax software and interactive tools are said to be great ways to get kids more excited and help them learn better. This is supported by the fact that teachers said there should be a wider range of useful tools.

It's also important to get the right tools at the right time, according to Bruns and Luque (2021). When teachers were asked about the delays in getting supplies, they said that it shows there is a bigger problem with how the school system handles its resources. These problems should be fixed so that teachers have the tools they need to teach the subject well. This would be good for accounting education in general.

4.7 MAJOR THEME 4: TEACHING STRATEGIES, METHODS, AND AIDS USED BY EDUCATORS

4.7.1 Sub-Theme 1: Use of summaries, textbooks, and past exam papers

Accounting instructors utilized summaries, textbooks, and former tests, according to semi-structured interviews with Lejweleputswa District teachers and students. Summary helped students concentrate on basic accounting issues by simplifying them, claimed teachers. Supplemental texts were used since teachers went beyond textbooks. Instead, prior test papers were advised for final exam preparation, exam format familiarization, and theoretical understanding. Both instructors and students noted that using past exams might limit focus, with some pupils memorizing techniques rather than comprehending the material.

Quoted Responses:

> *"I provide summaries to help the learners focus on the essential parts of the topic. We do use the textbook, but it's more as a reference. The real teaching happens through activities and question papers from previous years."* (Participant T3)

> *"Summaries are great since they break down the information, but I find past exam papers more helpful since they show us exactly what will be in the tests."* (Participant L1)

> *"The use of textbooks is limited in my class. I try to make the learners comfortable with past exam papers, which also saves time and helps them understand the exam setup."* (Participant T6)

> *"I enjoy the summaries since they are short and to the point, but I think we sometimes rely too much on the exam papers instead of really understanding the subject."* (Participant L4)

The results show that a lot of people learn accounting by reading recaps and old test papers. Teachers have seen that studying for tests has become the main goal, even though textbooks are still very important. This is since they want to get more people to pass by making sure that the structure of the lessons matches the structure of the tests. This method does have some flaws, though, like making you learn things too quickly. The survey data shows that students like to use old tests and plans, but some of them know that these tools aren't always enough to fully grasp difficult accounting ideas. If students depend too much on these materials, they might not fully understand bigger ideas. This is especially true for subjects that need more in-depth information, like the general ledger and financial accounts.

What this study found about the use of test papers and reports in secondary school backs up what other studies have found. Fisher and Frey (2021) say that old test papers and outlines can help students stay interested in topics that are thought to be hard and ease the strain on their minds. One study, Shavelson et al. (2019), showed that students may find it harder to use what they've learnt in new settings if they depend too much on tools that help them prepare for tests. The same thing was found in this study too. In the same way, McDowell et al. (2020) say that test papers can help organize learning, but they should be used along with more in-depth, basic training to make sure that students fully grasp the material. This means that the data from the Lejweleputswa District backs up these observations. It shows both the good and bad things about using old tests and reports as teaching tools. These tips might work in the short term, but they might not help with critical thinking or doing well in school in the long run.

4.7.2 Sub-Theme 2: Incorporation of practical exercises and real-world scenarios

Teacher interviews indicated that they apply theoretical accounting concepts to real-world situations via practical exercises and scenarios. Without examples, teachers struggled to comprehend abstract accounting concepts like the general ledger and

double-entry bookkeeping. Teachers indicated small company ownership and corporate financial analysis helped students link the material to their lives.

Students gain confidence and competence by practicing accounting skills in a controlled setting.

Quoted Responses:

> *"I always try to bring real-world examples into the classroom. When we talk about accounting, I relate it to something the learners are familiar with, like running a small business."* (Participant T2)

> *"Practical exercises are key. The learners struggle with concepts like the general ledger until they see how it works in a real business setting."* (Participant T4)

> *"I find it easier to understand when we do practical exercises since we get to see how the concepts work in real life, not just in the books."* (Participant L2)

> *"Real-world scenarios make the subject interesting. We did an exercise where we acted like we were managing a business, and that really helped me understand the bookkeeping better."* (Participant L6)

The study of interview data shows that both teachers and students put a lot of value on real-world jobs and uses. Teachers said that these methods got students more interested and helped them understand, especially in topics that students usually have trouble with, like reviewing the general ledger and financial accounts. The students agreed with these ideas and said it was easier to understand vague ideas when they were used in real life. In the Lejweleputswa District, accounting teachers know how important it is for more people to be able to understand accounting through hands-on experiences. They said that they couldn't always use these methods since of time constraints and the needs of their kids' lessons, though.

The data back up a new study on education that talks about how important it is to learn by doing. Kolb (2018) says that real-world apps and projects are very important in topics like accounting where students must use what they've learnt in class to solve problems in the real world. Gravett and Petersen (2020) also say that real-life examples can help students better understand abstract ideas, especially when they are learning about jobs. The teachers in this study said that students were more interested in and did better in accounting when it was taught through hands-on tasks. They were right. Prince, on the other hand, said that these methods only work if the teacher can mix academic lessons with hands-on activities. This was also hard to do according to this study.

4.7.3 Sub-Theme 3: Implementation of group work and peer teaching

Interviews suggested that teachers improve accounting comprehension and teamwork via group work and peer teaching. Teachers said group engagement let pupils talk, share, and solve problems, which helped them learn complex subjects. Learning is also reinforced by peer teaching, when more experienced pupils aid. These tactics improved active involvement, understanding, and communication, according to teachers and students. Controlling group dynamics and ensuring student engagement were difficult.

Quoted Responses:

> *"Group work is helpful since learners can learn from each other. Sometimes a peer can explain a concept in a way that I might not have thought of."* (Participant T1)

> *"We often use peer teaching, especially when some learners are struggling. I find that the stronger learners can help explain things in a way that resonates with their classmates."* (Participant T5)

> *"I like working in groups since we get to discuss the answers and help each other understand the topic better."* (Participant L3)

> *"Peer teaching works for me since sometimes my classmates explain things in a way that makes sense to me more than when the teacher explains it."* (Participant L5)

Every teacher and every student said that working in groups and teaching each other was helpful. Teachers said that group work made the class livelier which helped students get more involved with what they were learning. Learners liked being taught by their peers, especially when they were having trouble with difficult accounting ideas. This was since the learners could connect to how their peers explained the ideas. But issues like uneven participation and being controlled by better students were also brought up as things that might make group work less useful in the long run. Even with these issues, teachers and students both thought these group work strategies helped them get better grades in accounting.

There are a lot of studies that show that working in groups and teaching each other are good ways to learn. Johnson and Johnson (2019) say that both joint learning and group work help people learn how to lean on others in a healthy way, take responsibility for themselves, and improve their social skills. Peer education, which lets students show what they know and get immediate feedback from their peers, has also been shown to help them learn (Topping, 2020).

The findings of this study back up these ideas. Both teachers and students said that working in groups and teaching each other helped them understand and be interested in accounting. But past studies have also shown how important it is to carefully plan group work to avoid issues like unfair participation (Cohen, 2021). That was another fear that came out of this study.

4.7.4 Sub-Theme 4: Use of informal tests and continuous feedback mechanisms

Teachers tracked student growth and intervened with informal exams and regular feedback in Lejweleputswa District. Many quizzes and brief tests assessed pupils' knowledge. Also encouraged was continuous feedback to assist students identify their strengths and flaws before assessments. Students valued quick feedback to fix faults

and prepare for exams. However, some students stated frequent informal evaluations might generate tension and worry.

Quoted Responses:

> *"I give informal tests frequently to check where the learners are struggling. It helps me adjust my teaching and give them more support where needed."* (Participant T6)
>
> *"Continuous feedback is important since it lets learners know where they stand and what they need to improve on before the formal exams."* (Participant T2)
>
> *"The tests are helpful since they show me where I need to improve, but sometimes it feels like we are being tested too much, and it can be stressful."* (Participant L4)
>
> *"I like getting feedback quickly since it helps me see what I got wrong and how to fix it before the next test."* (Participant L6)

The results show that teachers use informal tests and notes all the time as important parts of their lessons. Teachers said these tools helped them see how their students were doing and changed their lessons to help those who were having trouble. They said the comments helped them figure out what they did wrong and fix it, but some were concerned about how often they were being tried. So, these methods do seem to help students do better in school. However, it's important to think about the pros and cons of checking students all the time since it can lead to stress and burnout.

It has been proven to be helpful to use informal tests and give comments all the time in the field of education. Black and Wiliam (2018) talk about how important it is to give ongoing feedback through formal testing, which can help students learn a lot more. Thank you for your feedback. It makes the classroom more flexible when teachers and students can change how they teach and learn at any time (Hattie & Timperley, 2019). Nicol and Macfarlane-Dick (2020), on the other hand, say that too many tests can make students more stressed, which can make learning less fun in general. The

study's data back up these points of view. They show that notes and informal tests can be useful, but they should be used with care for the students' health.

4.8 DISCUSSION OF FINDINGS GUIDED BY RESEARCH QUESTIONS

4.8.1 Factors influencing the academic performance of Grade 10 Accounting learners in Lejweleputswa District

Foundational knowledge from previous grades influences Grade 10 Accounting students' performance. Double-entry bookkeeping, accounting terminology, and financial statement analysis challenge many students. The study indicated that T1 and T2 felt students must understand these essential ideas to succeed. According to T3, T5, and T6, Grade 9 students who struggle with general ledger and accounting equations suffer in Grade 10. The transition from Grade 9 to Grade 10 may be difficult for pupils without accounting skills (Ngwenya, 2021; Matlala & Mahlangu, 2020).

Also vital is student interest and practice. Professors and students agreed accounting needed frequent practice. Participant T5 observed that many students do not practice accounting assignments sufficiently, resulting in poor comprehension and performance. Accounting principles must be reinforced progressively, according to studies (Khoza, 2020). Participants L1 and L30 performed poorly due to a lack of parental support and a good home learning environment. Researchers indicate family-supported kids do better academically (Mothibi, 2020; Zulu & Ncube, 2021).

4.8.2 Pedagogical content in which learners struggle to excel

It was found that students often have trouble with certain parts of accounting. The teachers who took part said that some of the hardest topics were the general ledger, the general log, bank balance, and fixed assets. T3 said that students who don't understand how debits and credits work have the most trouble with the general ledger. T4 and T5 said this challenge was important again and that students often get the accounting math wrong when they are working on tasks for the general ledger. You need to know these basic ideas before you can understand more complicated things like income statements and balance sheets (Mokoena, 2022).

Learners L9 and L16 said they were having trouble with things like projected income accounts, depreciation, and balancing their bills.

That is the same as what Mkhize and Sithole (2019) found. They say that students usually do poorly in accounting since they can't apply what they've learnt in the classroom to real-life situations. Accounting ideas need to be used in real life, and students who can't make the link between theory and practice may find it hard to move forward.

4.8.3 Role of SMTs, HODs, and subject advisors in schools

Accounting students' academic achievement depends on the SMT, HOD, and Subject Advisors. Participants T3, T5, and T6 think textbooks and instructional materials need SMTs. Students need additional time to learn accounting, thus the SMT offers extra lessons. Participant T5 says SMTs' weekend and extended-hour lessons boost student achievement (Setlhodi, 2020).

However, HODs oversee curriculum implementation and teacher preparation. T1 and T4 emphasized HOD's role in student and teacher performance monitoring. HODs provide accounting pedagogy training to teachers. According to Participant T5, subject advisors train and provide instructors with resources to fulfil student needs. Researchers say school leadership creates a supportive environment for teachers and kids (Mahlangu, 2019).

4.8.4 Contribution of Educator Qualifications to Learner Performance

How well students do in accounting depends a lot on how well their teachers teach and how skilled they are. When teachers know a lot about accounting, they can break down tough topics into terms that students can understand better. Someone named T1 said that teachers' ability to explain difficult ideas to students depends on how well they understand the basic ideas of accounting. This is similar to what Zungu and Modise (2022) found from this point of view; they said that teaching training and skill play a big role in how well students do in school, especially in advanced topics like accounting. Some people (T2 and T4) said it's important for teachers to be able to adapt how they teach to meet the needs of all their students. It was found that differentiating teaching so that teachers can meet the needs of students with different skill levels was an effective way to help students do better (Mokgosi, 2020). The Department of Basic Education also helps teachers keep improving their skills. This

helps teachers keep up with the lessons, which makes even better results for the students.

4.9 CONCLUSION

The statistics and discussion highlight the many variables impacting Lejweleputswa District Grade 10 Accounting students' grades. Student, teacher, and systemic issues complicate it. Foundational knowledge, experience, and applying theoretical ideas to real-world issues are learning hurdles. Teachers can solve these problems, but their effectiveness relies on credentials, instructional methods, SMT, HOD, and subject advisor assistance. SMTs, HODs, and subject advisors matter. More resources, curriculum, and teacher training are required to boost student accomplishment. Finally, accounting instructors' qualifications and teaching skills enhance student understanding. Complex accounting concepts may be simplified and taught differently to interest pupils. Finally, boosting Grade 10 Accounting students' academic performance in Lejweleputswa District requires a comprehensive strategy that meets student and teacher needs. Teachers, school administration, and the Department of Basic Education must collaborate to assist accounting students, flourish. This chapter emphasizes teacher training, student-specific treatments, and school leadership learning.

CHAPTER FIVE: CONCLUSIONS AND RECOMMENDATIONS

5.1 INTRODUCTION

The main point of this study was to look for good ways to help 10th graders in the Lejweleputswa District do better in school. The main points of the study are talked about in this chapter, along with the research questions and what was learnt from both the literature review and the field investigation. Accounting is a subject that needs a lot of technical know-how and a sharp mind. This is why it's important to know the issues that teachers and students have and the help that the government gives. South African students need to do better in subjects like accounting, so they are ready for future learning and work (Mokoena, 2022; Dlamini et al., 2020), especially in places like Lejweleputswa that are rural or don't have many resources (Mokoena, 2022). The study helps make sure that students have the skills they need to do well in accounting by looking at how to teach, how to create lessons, and how to provide support (Ngwenya & Govender, 2021). It does this by figuring out what makes kids do poorly in school.

There are a lot of different issues that Class 10 accounting students and teachers must deal with, as shown by the study results. There are things inside and outside of schools that cause these issues, such as what students already know and how driven they are, as well as the part of subject teachers, the Head of Department (HOD), and School Management Teams (SMTs).

The study also shows that if 10th graders are to do better in school, there needs to be a full and unified plan that includes training for teachers, help for students, and changes to the curriculum (Sithole, 2020; Maphalala et al., 2021). After this, there are more specifics about the outcomes of the literature review and the observational study. At the end of the work, an overview of the important points is given.

5.2 SUMMARY OF THE FINDINGS

5.2.1 Findings from the literature review

The literature review discovered several factors that impact accounting students' academic performance in South Africa, especially in rural regions. Teaching accounting concepts was difficult due to their complexity. Botha and Myburgh (2021) and Reddy et al. (2020) found students struggle with double-entry accounting, financial statements, and the general ledger. These shortcomings may have been created by the Economic and Management Sciences (EMS) curriculum's absence of accounting-related subjects in earlier grades (Davids et al., 2019). Without actual accounting experience, students may struggle to master increasingly complex topics in Grade 10 (Van der Merwe & De Villiers, 2021).

Literature emphasizes teacher expertise and pedagogical subject knowledge. Accounting instructors without pedagogical expertise struggle to explain complex concepts, lowering student performance (Mapholoba & Mthethwa, 2022). According to Ngwenya and Govender (2021), teacher professional development improves student performance. Accounting students perform better when instructors obtain training in new teaching methods, curriculum revisions, and learner evaluation (Pillay & Van Zyl, 2022). Improved accounting teaching requires teacher training.

The literature highlights SMT, HOD, and subject adviser roles. Research demonstrates these stakeholders must collaborate to provide curriculum and support pupils (Sithole, 2020). Subject advisors provide educators materials, seminars, and curriculum conformance assessments, according to Mokoena (2022). HOD and SMT functions include professional mentoring, teaching quality evaluation, and academic systemic issues. These stakeholders often offer uneven assistance, leading to teacher ineffectiveness and student performance discrepancies (Dlamini et al., 2020). Social issues including resource availability impact student performance. Poor schools like Lejweleputswa lack instructional tools, which disadvantage students (Van der Merwe & De Villiers, 2021). Ngwenya and Govender (2021) suggest the digital divide worsens this issue since low-income students lack accounting software and online classes.

Finally, student passion and engagement determined accounting academic success. Accounting students who regard it as a road to wealth do better academically,

according to Reddy et al. (2020). This is since they practice accounting difficulties and seek more advice. Lack of intrinsic motivation or difficulty with accounting disengages pupils, resulting in worse academic achievement (Botha & Myburgh, 2021).

5.2.2 Findings from the empirical study

To do the actual study, interviews with 10th graders and accounting teachers were used. A lot of the results that were found in other studies were confirmed. Teachers were worried about how hard it was for students to understand basic ideas like financial accounts, double-entry bookkeeping, and the general ledger.

As you can see from Table TT1, most teachers (11.1% of those asked) said that their students have trouble with all the main parts of accounting, like the general log, double-entry bookkeeping, and the general ledger. Other studies have also found that students need to learn more basic things early on, which fits with these issues (Botha & Myburgh, 2021).

One of the most important things the study showed was how the skill of the teacher changes how well the students do in school. The results on Table TT2 show that students do better when their teachers know a lot about accounting and know how to teach it well. Teachers who kept learning said that their students did better when they could break down hard accounting ideas, teach in new ways, and use examples from real life (Pillay & Van Zyl, 2022). Teachers also stressed the importance of regular tests and hands-on exercises to help students better understand accounting ideas (Mokoena, 2022).

What the observers saw also showed was how important the roles of SMTs, HODs, and topic advisors were. Teachers said that some schools did well since they had strong leadership and regular help, while other schools had problems since SMTs and HODs were not working together. Table TT5 shows that most teachers (11.5%) said that there should be more control over how the material was taught and more contact between teachers and topic experts. Sithole (2020) also found similar results. They talked about how important it is for students to work together to answer problems and have a guide to help them do better in school.

Other things about the learner that led to poor success were also found in the research study. Table T1 shows interviews with students that many of them have trouble keeping track of their time and training enough, which makes it harder for them to fully grasp accounting concepts. Also, the students didn't like how quickly accounting was being taught and thought that more time should be set aside to go over and reinforce important ideas. This input and what Reddy et al. (2020) found agree with each other. They said that kids who are falling behind should have tests regularly and targeted help.

Finally, the study showed how important it is to have tools if you want to do well in school. Teachers said that students did better in school when they had better access to things like old tests and financial books. But some schools didn't have these things, which made things hard for teachers and students (Ngwenya & Govender, 2021).

5.3 CONCLUSIONS

Lejweleputswa District's Grade 10 accounting students' academic performance may be improved by addressing teacher and student issues. EMS students should learn accounting basics early on. To succeed in harder subjects, grade 10 pupils must comprehend fundamental accounting concepts (Mokoena, 2022). Teachers require professional development to grasp and apply pedagogical information (Pillay & Van Zyl, 2022).

SMTs, HODs and subject advisors promote academic achievement. High-quality accounting education requires collaboration across stakeholders to mentor and assist instructors (Sithole, 2020). Regular instructional monitoring, professional development, and individualized interventions for problematic students are needed.

The poll also found that student motivation and involvement affect academic success. Real-world examples and career assistance should interest accounting students (Reddy et al., 2020). Without frequent evaluations, feedback, and remedial help, students fall behind (Ngwenya & Govender, 2021).

Close school resource disparities to level the playing field and provide all kids with the tools they need. Underprivileged schools must get textbooks, technology, and other

instructional supplies first (Van der Merwe & De Villiers, 2021). These essential areas may boost Grade 10 accounting students' academic performance at Lejweleputswa and beyond.

5.4 RECOMMENDATIONS OF THE STUDY

5.4.1 Enhancing teacher proficiency and pedagogical content knowledge

There were many good ideas from the study. One of them was that money should be put into programs that help teachers get better. It is known that how well their children do in school is directly related to how much they know about accounting and how to teach it (Botha & Myburgh, 2021; Ngwenya & Govender, 2021). Keep learning as part of your professional growth as a teacher to better understand important accounting ideas and how to teach them to your students. Teachers could learn more about how to teach by going to classes, having mentors, and having chances to learn from each other through the Department of Basic Education (DBE) (Dlamini et al., 2020). Differentiated teaching is another thing that teachers need to learn to deal with the different levels of ability of their students. This was mentioned over and over as a reason why students have trouble in school (Sithole, 2020). With this training, teachers will be able to make sure that no student falls behind by creating open and friendly classrooms.

5.4.2 Strengthening learner engagement and motivation

Both literature and empirical evidence imply that poor student involvement and motivation hamper academic success (Davids et al., 2019; Maphalala, 2021). This problem needs several solutions. School career advising should stress accounting's practical and professional possibilities. Reddy et al. (2020) suggest linking classroom learning to real-world accounting difficulties to engage students and demonstrate relevance. Academic improvement prizes might be used in schools. Awards for top students, certificates of gratitude, and peer mentoring programs may make learning more competitive and exciting.

5.4.3 Enhancing Curriculum and Assessment Strategies

Also, researchers believe that the current accounting curriculum should be changed so that basic skills get more time, especially in the lower grades of the EMS curriculum (Botha & Myburgh, 2021; Van der Merwe & De Villiers, 2021). By the time they are in

10th grade, this would make sure that they really understand the basics of accounting. These tips will help them learn more complex things like financial accounts, double-entry bookkeeping, and the general ledger. There are also changes that the Department of Basic Education could make to the way accounting tests are set up. Formative tests that give helpful comments could be used to keep track of students' growth throughout the school year. Lessons should also include models and hands-on tasks to help students understand and use what they are learning better.

5.4.4 Improving resource availability

Another suggestion is to address the resource allocation disparity between well-resourced and under-resourced schools, which impacts student performance (Ngwenya & Govender, 2021). Many rural and disadvantaged Lejweleputswa District schools lack textbooks, digital tools, and accounting software for efficient teaching and learning. All schools should get updated instructional materials from the DBE and businesses. Online tools and digital technology would enhance accounting education, which includes complex calculations and data management (Pillay & Van Zyl, 2022).

5.4.5 Strengthening the role of SMTs, HODs, and Subject Advisors

To help students do better, the study found that course teachers, Heads of Department (HODs), and School Management Teams (SMTs) are very important (Mokoena, 2022). These people want to make sure that teachers get the help and direction they need to do their jobs well. Teachers of different subjects and teachers of accounting should have to work together often. Subject coaches should regularly evaluate teachers, give them feedback on how they are teaching, and host classes to help teachers improve their skills. HODs should also be involved in making sure that the lessons follow the plan and that any issues with the way they are taught are fixed quickly. The school could be a better place to learn and work by having problem-solving meetings with SMTs, HODs, and teachers.

5.5 LIMITATIONS OF THE STUDY

5.5.1 Limited generalizability

This research has limited generalizability. Lejweleputswa District Grade 10 accounting students were studied, which may not mirror their experiences in other districts or

provinces. Rural and impoverished Lejweleputswa schools may have distinct difficulties than urban schools. The results and suggestions may not apply to all South African accounting students. Future studies should include more socioeconomically diverse areas to better understand accounting performance statewide.

5.5.2 Sample size and selection

There weren't many teachers and kids who took part in the study, so the results might not be very accurate or true to life. A bigger sample size would have made the study better, but the qualitative data that was collected told us a lot about the issues teachers and students have. In the next study, you could fix this issue by including more people from more schools in the area. In this way, the findings would be a better reflection of all the children in the area.

5.5.3 Self-reported data

Teacher and student self-reported data is another downside. The interviews were enlightening, although self-reported data may be influenced by personal biases or a desire to fit in (Davids et al., 2019). Teachers may overestimate their talents or underreport concerns, while students may conceal their challenges for fear of censure. Future research should confirm and complement self-reported data by physically monitoring classroom interactions and educational tactics.

5.5.4 Focus on Grade 10

One more trouble is that only 10th graders are being looked at. Students at this level are having a lot of problems, which are looked at well in their studies. However, accounting gets harder as you go through school. This study only looked at 10th grade, so it doesn't look at what might happen if kids don't learn basic accounting skills early on, especially in the EMS program. A continuous method could be used in the future to look at how kids do from the first grades all the way up to 12th grade. This would give us a fuller picture of how basic information affects later success in school.

5.6 SUGGESTIONS FOR FUTURE STUDIES

5.6.1 Expanding the scope to other districts

As indicated under restrictions, future research should include rural and urban accounting students. Comparing socioeconomic contexts might help researchers

comprehend South African accounting education issues. This would allow for more targeted therapies for students in various locations.

5.6.2 Investigating longitudinal learning patterns

Another thing that could be studied in the future is how students' accounting skills change over time by following them from earlier grades to later ones. The focus of these studies should be on how going from EMS (Accounting) in higher schools should be changed. If students don't know the basics, this way might help us figure out how that affects their ability to understand more complicated accounting ideas. Studies that follow students over time could also help figure out the best times for classes that help them do better.

5.6.3 Evaluating the effectiveness of digital tools

Given the rising relevance of digital literacy and educational technology in current classrooms, future study should explore the usefulness of incorporating digital tools into accounting training. Research may study how accounting software, online courses, and interactive simulations teach complicated accounting concepts. Studies might also examine if digital technologies can reduce the resource gap between well-resourced and under-resourced schools, boosting learning fairness.

5.6.4 Exploring parental involvement

The importance of family involvement in academic progress is another area that needs more study. Soon, scientists might investigate how different amounts of family support affect how driven students are to do well in accounting and how well they do in school. In poor areas, where parents may be less involved because of money worries, this would help a lot in coming up with ways to get parents more involved.

5.7 FINAL REMARKS

The research reveals how Lejweleputswa District Grade 10 accounting students communicate. External and internal issues must be addressed to enhance student achievements. Teacher expertise, pedagogical topic knowledge, learner engagement, resource availability, and SMT, HOD, and subject advisor support are essential (Ngwenya & Govender, 2021; Botha & Myburgh, 2021). This paper proposes teacher development and educational resource availability. Note that the ideas are not

universal. Better accounting instruction requires customizing methods to school socioeconomic conditions. Long-term consequences of early treatments and other learners' experiences should be studied. Resolving this study's flaws and pursuing alternative research methods will help us enhance accounting education in South Africa.

REFERENCE LIST

Accounting: A Case Study in the Northern Cape." Koers 86, no. 1 (2021): 1–14

Adler, R., & Davis, A. (2019). The Role of Teacher Professional Development in Enhancing the Teaching of Accounting. *International Journal of Accounting Education*, 28(4), 345-360.

Amua-Sekyi, E. T., & Nti, S. K. (2015). Factors Affecting Students' Performance in English at Colleges of Education in Ghana. *International Journal of Research in Humanities, Arts and Literature*, *3*(10), 29-44.

Behr, A., Giese, M., Teguim Kamdjou, H. D., & Theune, K. (2020). Dropping out of University: A Literature Review. *Review of Education*, 8(2), 614–652.

Billiot, M., & Glandon, S. (2021). The impact of practice exercises on student performance in accounting. *Journal of Accounting Education*, 55(3), 115-130.

Black, P., & Wiliam, D. (2018). *Inside the Black Box: Raising Standards Through Classroom Assessment*. GL Assessment.

Botha, T., & Myburgh, J. (2021). *The challenges of teaching accounting in South African high schools: A case study*. Journal of Accounting Education, 45(3), 87-102.

Brealey, R., Myers, S., & Allen, F. (2019). *Principles of Corporate Finance*. McGraw-Hill Education.

Brook, S., & Roberts, M. (2021). What are the determinants of student performance on an undergraduate accounting degree? *Journal of Further and Higher Education*, 45(9), 1224-1239. https://doi.org/10.1080/0309877X.2021.1882666

Bruns, B., & Luque, J. (2021). Great Teachers: How to Raise Student Learning in Latin America and the Caribbean. *World Bank Group*.

Bryman, A. (2012). *Social research methods* (5th ed.). Oxford: Oxford University Press.

Burgess, S. (2020). How Should We Help the COVID-19 Cohorts Make up the Learning Loss from Lockdown. Retrieved from Vox EU. Org: https://voxeu.org/article/how-we-should-deal-lockdown-learning-loss-england-s-schools

Bush, T., & Glover, D. (2020). School Leadership: Concepts and Evidence. *Educational Management Administration & Leadership*, 48(5), 759-772.

Cohen, E. G. (2021). *Designing Groupwork: Strategies for the Heterogeneous Classroom*. Teacher's College Press.

Cohen, L., (2011). *Research Methods in Education* (7th edition). New York: Routledge.

Cresswell, J.W. (2012). *Educational Research Planning, Conducting and Evaluating Qualitative and Quantitative Research* (4th edition). New Jersey: Pearson.

Cunningham, L., & Fagerberg, D. (2019). The role of terminology in accounting education: A pedagogical review. *Accounting Education Review*, 41(2), 105-120.

Darling-Hammond, L., Hyler, M. E., & Gardner, M. (2017). Effective Teacher Professional Development. *Learning Policy Institute*, 1(1), 1-20.

Dauderis, H., and Annand, D (2014) Introduction to Financial Accounting Based on International Financial Reporting Standards ISBN 978-0-9936701-2-1 Printed and bound in Canada by Athabasca University Library and Archives Canada Cataloguing in Publication.

David, M & Sutton, C. (2011). *Social research: An introduction.* 2nd edition. London: Sage.

Davids, M., Maphalala, M., & Ngwenya, T. (2019). *Parental involvement and learner performance: Implications for accounting education in South African schools*. Journal of Education Studies, 12(3), 100-112.

Deci, E. L., & Ryan, R. M. (2020). *Self-determination theory: Basic psychological needs in motivation, development, and wellness*. Guilford Press.

DeFond, M., & Zhang, J. (2019). The relevance of financial statements. *Journal of Accounting Research*, 57(1), 75-97.

Denzin, N.K., & Lincoln, Y.S. (2011). The SAGE handbook of qualitative research (4th ed.). United States of America: SAGE Publications Inc.

Desimone, L. M. (2018). Improving Impact Studies of Teachers' Professional Development: Toward Better Conceptualizations and Measures. *Educational Researcher*, 38(3), 181-199.

Dewey, J. (2019). Experience and Education: A Re-examination. *Educational Philosophy and Theory*, 51(2), 93-100.

Dlamini, N., Sithole, S., & Ngwenya, M. (2020). *Teacher development and learner outcomes in rural South African schools*. South African Journal of Education, 40(2), 145-160.

Duncombe, J., & Jessop, J. (2012). *Ethics in Qualitative Research* (2nd ed.). London: SAGE.

Evertson, C. M., & Weinstein, C. S. (2021). Handbook of Classroom Management: Research, Practice, and Contemporary Issues. Routledge.

Fisher, D., & Frey, N. (2021). *Better Learning Through Structured Teaching: A Framework for the Gradual Release of Responsibility*. ASCD.

Fouchè C. B., Delport C. S. L. and de Vos A. S. (2011). *Quantitative Research: Research at grass roots*. Pretoria, Van Schaik.

Gay, L., Mills, G. & Airasian, P. (2011). *Educational Research: Competencies for Analysis and Applications Tenth Edition*. USA: Pearson.

Gobingca, B.Z. & Kiva, O./ E-Journal of Humanities, Arts and Social Sciences Vol.5 No.5(2024) pp 629-643.

Gravett, S., & Petersen, N. (2020). *Understanding Learning: A Framework for Critical Engagement*. Oxford University Press.

Guest, G., Mitchell, L. M., & Namey, E. E. (2013). *Collecting qualitative data, a field manual for applied research.* Thousand Oaks: SAGE Publications, Inc.

Haahr, A., Norlyk., A., & Hall, E. (2014). Ethical challenges embedded in qualitative research interviews with close relatives. *Nursing Ethics*, 21 (1), 6-15.

Hattie, J. (2020). Visible Learning: A Synthesis of Over 800 Meta-Analyses Relating to Achievement. *Routledge*.

Hendriks, C., & Dunn, G. F. (2021). Factors That Influence Learners' Performance in Grade 12 Accounting: A Case Study in the Northern Cape. *Koers*, 86(1), 1–14.

Hoover-Dempsey, K. V., & Sandler, H. M. (2021). Parental involvement in homework. *Educational Psychologist*, 36(3), 195-209. https://doi.org/10.1080/0309877X.2021.1882666

Jensen, B., Sonnemann, J., Roberts-Hull, K., & Hunter, A. (2019). *Beyond PD: Teacher professional learning in high-performing systems*. National Center on Education and the Economy.

Johnson, D. W., & Johnson, R. T. (2019). *Cooperation and Competition: Theory and Research*. Interaction Book Company.

Joubert, R. (2020). The Impact of Language on Accounting Performance: A South African Perspective. *Accounting Education*, 29(3), 289-305. https://doi.org/10.1080/09639284.2020.1743748

Kimmel, P., Weygandt, J., & Kieso, D. (2020). *Financial Accounting: Tools for Business Decision Making*. Wiley.

Kolb, D. A. (2018). *Experiential Learning: Experience as the Source of Learning and Development*. Pearson.

Leithwood, K., Harris, A., & Hopkins, D. (2019). Seven Strong Claims about Successful School Leadership. *School Leadership & Management*, 39(1), 45-63.

Letshwene, M. J. (2019). Key Generic Curriculum Factors Affecting Grade 12 Learners' Performance: A Multiple Case Study of South African Secondary Schools. University of Johannesburg.

Mahlangu, T. (2019). *The role of school leadership in improving academic performance*. Journal of Educational Leadership, 45(2), 112-127.

Malla, P. (2023). Uzbek Students' Perception of Classroom Experience in EMI Courses. *Essays in Education*, 29(1), 7.

Maphalala, M., & Mthethwa, N. (2021). *Pedagogical strategies for improving learner performance in accounting education: A South African perspective*. African Journal of Education, 33(2), 67-89.

Maphaloba, M., & Mthethwa, N. (2022). *Pedagogical content knowledge and its impact on learner performance: Insights from South African accounting teachers*. African Journal of Education Studies, 32(1), 101-113.

Marzano, R. J., Marzano, J. S., & Pickering, D. J. (2018). Classroom Management That Works: Research-Based Strategies for Every Teacher. *Association for Supervision and Curriculum Development*.

Matlala, P., & Mahlangu, M. (2020). *Foundational knowledge in Accounting: Impact on learner success*. South African Journal of Accounting Education, 38(1), 78-92.

McDowell, L., Sambell, K., & Montgomery, C. (2020). *Assessment for Learning in Higher Education*. Routledge.

McMillan, J. H., & Schumacher, S. (2020). *Research in Education: Evidence-Based Inquiry*. Pearson.

Mendezabal, M. J. N. (2013). Study Habits and Attitudes: The Road to Academic Success. *Open Science.*

Mestry, R. (2021). School Leadership in South Africa: A Focus on Instructional Leadership. *South African Journal of Education*, 41(1), 12-24.

Mkhize, T., & Sithole, N. (2019). *Bridging the theory-practice divide in accounting education*. African Journal of Accounting and Finance, 10(3), 245-262.

Mokgosi, M. (2020). *Differentiated instruction in accounting classrooms: Impact on learner performance*. Journal of Teaching and Learning, 12(4), 129-145.

Mokoena, D. (2022). *Challenges in teaching financial accounting at secondary schools*. Educational Studies in Accounting, 39(4), 172-187.

Moon, J., & Villegas, R. (2019). Integrating Technology in Accounting Education: A Pathway to Enhanced Learning. *Journal of Accounting Education*, 37(1), 21-32.

Munje, P. N., & Jita, T. (2020). The Impact of the Lack of ICT Resources on Teaching and Learning in Selected South African Primary Schools. *International Journal of Learning, Teaching and Educational Research*, 19(7), 263–279.

Ngwenya, T., & Maistry, S. (2021). Teacher Development in Accounting: A Need for Collaborative Learning. *Journal of Education*, 81, 42-59.

Ngwenya, Z. (2021). *Enhancing learner engagement in accounting: A case study of South African schools*. Journal of Educational Research, 44(3), 167-181.

Nicol, D., & Macfarlane-Dick, D. (2020). Formative Assessment and Self-Regulated Learning: A Model and Seven Principles of Good Feedback Practice. *Studies in Higher Education*, 31(2), 199-218.

Nwosu, L. Bechuke, A. Moorish, P. (2018) 'Towards an effective management on the teaching and learning of accounting in secondary schools', British journal of research, 5 no.1:38 (2394-3718) pp.1.

Okeke, C., & Van Wyk, M. (2016). Educational Research. *An African Approach*, 57-68.

Pillay, S., & Van Zyl, H. (2022). *Teacher professional development and its impact on accounting education in South Africa*. Journal of Teacher Education, 55(3), 99-115.

Potgieter, H., & Heaney, G. (2019). The impact of formative assessment on student learning in accounting. *The South African Journal of Accounting Research*, 33(1), 55-73.

Prince, M. (2021). Does Active Learning Work? A Review of the Research. *Journal of Engineering Education*, 93(3), 223-231.

Raychaudhuri, A., Debnath, M., Sen, S., & Majumder, B. G. (2011). Factors affecting students' academic performance: A case study in Agartala municipal council area. *Bangladesh. e-Journal of Sociology*,*7*(2), 34-41.

Reche, G., Bundi, C. & Mbugua K. (2012). Factors contributing to poor performance in Kenya Certificate of Public day primary Schools in Mwimbi Division, Maara District, Kenya. International Journal of Humanities and Social Science. Vol.2 NO. 5

Reddy, K., Moodley, S., & Naicker, R. (2020). Improving learner outcomes in South African high schools: The case of accounting. *South African Journal of Economic and Management Sciences*, 23(1), 72-85.

Rossum, E.R.V., & Hamer, R. (2011) The Meaning of Learning and Knowing University of Twente, The Netherlands.

Schleicher, A. (2020). World Class: How to Build a 21st-Century School System. *Organisation for Economic Co-operation and Development (OECD)*.

Setlhodi, K. (2020). *The role of school management teams in ensuring quality education*. Journal of School Administration, 52(1), 55-69.

Shavelson, R. J., Linn, R. L., & Messick, S. (2019). *Standards for Educational and Psychological Testing*. American Educational Research Association.

Shulman, L. S. (2019). Those who understand: Knowledge growth in teaching. *Educational Researcher*, 15(2), 4-14.

Simasiku, L., Kasanda, C. & Smit, T. (2015). Teaching subjects' matter through English as the Medium of instruction in the Namibian English second language classrooms, European Scientific Journal Special edition vol.1.

Sithole, S. (2020). The role of school management teams in improving teaching and learning in South African schools. *Journal of Educational Leadership*, 41(4), 192-210.

Smith, J., & Smith, M. (2020). Vocabulary acquisition and its impact on accounting students' performance. *Journal of Business Education*, 32(4), 287-299.

Sothan, S**.** (2019). The determinants of academic performance: evidence from a Cambodian University. *Studies in Higher Education*, 44(11), 2096-2111. https://doi.org/10.1080/03075079.2018.1496408

Terre Blanche, M. Durrheim, V., & Painter, D. (2012). *Research in practice. Applied methods for the social sciences. (Eds.) Cape* Town: UCT Press.

Topping, K. J. (2020). *Peer Assisted Learning: A Practical Guide for Teachers*. Routledge.

Van der Merwe, N., & De Villiers, C. (2021). *Accounting education in under-resourced South African schools: The challenges and potential solutions*. Journal of African Education, 15(1), 44-61.

Villegas-Reimers, E. (2020). Teacher Professional Development: An International Review of the Literature. *UNESCO Education Sector Working Paper*, 4(1), 34-48.

Wigfield, A., & Eccles, J. S. (2019). Expectancy-value theory of achievement motivation. *Contemporary Educational Psychology*, 25(1), 68-81.

Zulu, B., & Ncube, M. (2021). *Parental involvement and learner achievement in accounting: A South African perspective*. Journal of Educational Development, 29(1), 84-97.

Zungu, T., & Modise, N. (2022). *Teacher qualifications and learner performance in South Africa: A study of accounting education*. Journal of Pedagogical Studies, 40(2), 233-245.

APPENDIX A:

PERMISSION TO CONDUCT RESEARCH IN SCHOOLS – PRINCIPAL

RE: LETTER OF PERMISSION TO CONDUCT RESEARCH IN SCHOOLS:

Dear Principal

I hereby request your permission as your school has been sampled to participate in the research study that I am conducting for my studies. I am currently an M.Ed. student at the Central University of Technology, Free State (Welkom campus). The title of my study titled: **EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT.**

The outcome of this thesis intended to culminate into knowledge production that will inform accounting curriculum developers, examiners as well as academic articles and to be presented at different conferences during the year 2022.

I intend conducting my research during the third quarter of 2022 and promise to adhere to all departmental ethical issues and conditions

I hope my request will be granted.

Kind regards

0723955409

APPENDIX B:

TO CONDUCT RESEARCH IN SCHOOLS – TEARCHERS

RE: LETTER OF PERMISSION TO CONDUCT RESEARCH IN SCHOOLS:

Dear: Teachers

I hereby request your permission as your school has been sampled to participate in the research study that I am conducting for my studies. I am currently an M.Ed. student at the Central University of Technology, Free State (Welkom campus). The title of my study titled: **EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT.**

The outcome of this thesis intended to culminate into knowledge production that will inform accounting curriculum developers, examiners as well as academic articles and to be presented at different conferences during the year 2022.

I intend conducting my research during the third quarter of 2022 and promise to adhere to all departmental ethical issues and conditions

I hope my request will be granted.

Kind regards

0723955409

APPENDIX C:

PERMISSION TO CONDUCT RESEARCH IN SCHOOLS – PARENTS

Central University of Technology, Free State

RE: LETTER OF PERMISSION TO CONDUCT RESEARCH IN SCHOOLS:

Dear Parents

I hereby request your permission as your school has been sampled to participate in the research study that I am conducting for my studies. I am currently an M.Ed. student at the Central University of Technology, Free State (Welkom campus). The title of my study titled: **EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT.**

The outcome of this thesis intended to culminate into knowledge production that will inform accounting curriculum developers, examiners as well as academic articles and to be presented at different conferences during the year 2022.

I intend conducting my research during the third quarter of 2022 and promise to adhere to all departmental ethical issues and conditions

I hope my request will be granted.

Kind regards

0723955409

APPENDIX D:

PERMISSION TO CONDUCT RESEARCH IN SCHOOLS – LEARNERS

RE: LETTER OF PERMISSION TO CONDUCT RESEARCH IN SCHOOLS:

Dear learners

I hereby request your permission as your school has been sampled to participate in the research study that I am conducting for my studies. I am currently an M.Ed. student at the Central University of Technology, Free State (Welkom campus). The title of my study titled: **EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT.**

The outcome of this thesis intended to culminate into knowledge production that will inform accounting curriculum developers, examiners as well as academic articles and to be presented at different conferences during the year 2022.

I intend conducting my research during the third quarter of 2022 and promise to adhere to all departmental ethical issues and conditions

I hope my request will be granted.

Kind regards

0723955409

APPENDIX E:
LEARNER CONSENT FORM

LETTER OF CONSENT BY THE INTERVIEWEES

I am the participant to be interviewed for a research study

“EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT..”

The nature and general purpose of the interview have been satisfactorily explained to me by Mr B Mjone, 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)

APPENDIX F:
TEACHER CONSENT FORM

LETTER OF CONSENT BY THE INTERVIEWEES

I am the participant to be interviewed for a research study

“EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT..”

The nature and general purpose of the interview have been satisfactorily explained to me by Mr B Mjone, 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)

APPENDIX G:
PARENTAL CONSENT FORM

Title of the study:

"EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT.

I agree for my child to participate in a study being conducted by Kabelo Benedict Mjone. 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 study, 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: B.K Mjone

APPENDIX H:

PRINCIPAL CONSENT FORM

Title of the study:

"EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT.."

I agree for the school to participate in a study being conducted by Benedict Kabelo Mjone. 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 provide information to the researcher on the understanding that their names will not be used and will be treated with coidentity.

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 study, 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: B.K Mjone

APPENDIX I:

QUESTIONNAIRE FOR THE PARTICIPANTS

Title of the study:

"EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT.

This questionnaire comprises two (2) sections:

- Section A is on your personal information.
- Section B are questions requiring learners' views pertaining Exploring strategies to improve the academic performance of Grade 10 accounting learners in the Lejweleputswa District.

Please indicate your responses to the questions below by putting an X in the relevant box to show the response to the question:

SECTION A: DEMOGRAPHIC INFORMATION

QUESTIONS	RESPONSES (Indicate your response with an X)
Q1: What is your gender?	
1. Male	
2. Female	
Q2: What is your race?	
1. African	
2. Coloured	
3. Indian	
4. White	
5. Chinese	
6. Other	

Q3: Where is your institution situated?	
1. Township	
2. Urban area	
Q4: Is your school public or private?	
1. Public	
2. Private	
Q5: What is your age?	
1. 15 years	
2. 16-17 years	
3. 18-19 years	
4. 19-21 years	

SECTION B: TO BE ANSWERED BY GRADE 10 ACCOUNTING LEARNERS

Please answer the questions below with as much information as possible.

1. What is the reason you chose Accounting as a subject?

……

……

……

……

……

……

……

……

……

……

……

……

2. What do you think are the reasons as to why some learners are not performing well in Accounting subject in your school?

3. What area/topics do most learners struggle with or perform poorly in Accounting in Grade 10?

4. What do you think should be done to improve the performance of Accounting in Grade 10?

APPENDIX J:

INTERVIEW SCHEDULES

Title of the study:

"EXPLORING STRATEGIES TO IMPROVE THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT.."

Face-to-face interviews will be conducted in accordance with the arrangements 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

- Kindly, tell me about your academic and professional experience

- How would you describe your experience working with accounting teachers in Lejweleputswa District**?**

1. What pedagogical content of accounting does most learners struggle to excel at?
2. How does the level of teacher's pedagogical content knowledge impact on Grade 10 accounting performance.
3. What is the Department of Basic Education doing to support the grade 10 accounting teachers?
4. What teaching strategies, methods and aids do you employ in teaching the subject?
5. What role does the SMT, HOD and subject advisors play in improving the academic performance of Grade 10 Accounting learners?
6. What should be done to improve the performance of Grade 10 Accounting?

APPENDIX K:

RESEARCH ETHICS APPROVAL

RESEARCH ETHICS APPROVAL

Date: 9 August 2022

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 02/21/07 ST.M.Ed]**

Applicant's Name and student number	BK MJONE 213001586
Supervisor's Name for Student Project	Dr MA Modise Dr DR Kimanzi
Level of Qualification for Student's Project	M.Ed
Tittle of research project	IMPROVING THE ACADEMIC PERFORMANCE OF GRADE 10 ACCOUNTING LEARNERS IN THE LEJWELEPUTSWA DISTRICT.
FRIC approval number	FRIC 02/21/07

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 they may withdraw from the research should they wish to;
- 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: Faculty of Humanities Research Ethics and Integrity Committee)

APPENDIX L:

GATEKEEPER PERMISSION LETTERS

Enquiries: M.Z. Thango
Ref: Research Permission: B.K. Mjone
Tel. 051 404 8808
Email: MZ.Thango@fseducation.gov.za

education
Department of Education
FREE STATE PROVINCE

52 Daiz Street
Dagbreek
Welkom
9640

Dear Mr. B.K. Mjone

PERMISSION TO CONDUCT RESEARCH IN THE FREE STATE DEPARTMENT OF EDUCATION: LEJWELEPUTSWA DISTRICT

This letter serves to inform you that you have been granted permission to conduct research in the Free State Department of Education within the Lejweleputswa Education District. The details in relation to your research project with the Central University of Technology are as follows:

Topic: Exploring strategies to improve the academic performance of Grade 10 accounting learners in the Lejweleputswa District.

1. **List of schools involved:** Kheleng Secondary School, LA Wesi Secondary School, Letsete Secondary School, Mosala Secondary School, Unitas Secondary School and JC Motumi Secondary School.

2. **Target Population:** Five teachers teaching Accounting in grade 10 and fifty learners doing Accounting in grade 10 at the selected schools.

3. **Period of research**: From the second week of February 2023 until 30 September 2023. Please note that the department does not allow any research to be conducted during the fourth term (quarter) of the academic year. Should you fall behind your schedule by three months to complete your research project in the approved period, you will need to apply for an extension. The researcher is expected to request permission from the school principals to conduct research at schools.

4. The approval is subject to the following conditions:

   4.1 The collection of data should not interfere with the normal tuition time or teaching process.

   4.2 A bound copy of the research document should be submitted to the Free State Department of Education, Room 101, 1st Floor, Thuto House, St. Andrew Street, Bloemfontein or can be emailed to the above-mentioned email address.

   4.3 You will be expected, on completion of your research study to make a presentation to the relevant stakeholders in the Department.

   4.4 The ethics documents must be adhered to in the discourse of your study in our department.

5. Please note that costs relating to all the conditions mentioned above are your own responsibility.

Yours Sincerely,

Mr. MZAMO W. JACOBS
DIRECTOR: QUALITY ASSURANCE, M&E AND STRATEGIC PLANNING

DATE: 13/12/2022

education
Department of Education
FREE STATE PROVINCE

Enquiries: M.Z. Thango
Ref: Notification of research: B.K. Mjone
Tel. 051 404 8808
Email: MZ.Thango@fseducation.gov.za

District Director
Lejweleputswa District

Dear Ms. Zonke

NOTIFICATION OF RESEARCH: PERMISSION TO CONDUCT RESEARCH PROJECT IN LEJWELEPUTSWA DISTRICT

This letter serves to inform you that Mr. B.K. Mjone has been granted permission to conduct research in the Lejweleputswa District under the auspices of the Central University of Technology. The details in relation to the research project are as follows:

Topic: Exploring strategies to improve the academic performance of Grade 10 accounting learners in the Lejweleputswa District.

1. **List of schools involved:** Kheleng Secondary School, LA Wesi Secondary School, Letsete Secondary School, Mosala Secondary School, Unitas Secondary School and JC Motumi Secondary School.
2. **Target Population:** Five teachers teaching Accounting in grade 10 and fifty learners doing Accounting in grade 10 at the selected schools.
3. **Period of research**: From the second week of February 2023 until 30 September 2023. Please note the department does not allow any research to be conducted during the fourth term (quarter) of the academic year nor during normal school hours. The researcher is expected to request permission from the school principals to conduct research at schools.
4. **Research benefits:** The aim of the research is to explore strategies to improve the academic performance of Grade 10 accounting learners in Lejweleputswa District. The district will benefit in terms of improving performance of the grade 10 learners because that is where the foundation is laid for our matric results.
5. The Sub-directororate of Research and policy will make the necessary arrangements for the researchers to present the findings and recommendations to the relevant officials in the Department.

Yours Sincerely,

Mr. MSAMO W. JACOBS
DIRECTOR: QUALITY ASSURANCE, M&E AND STRATEGIC PLANNING

DATE: 13/12/2022

APPENDIX M:

TURNITIN SIMILARITY REPORT

MJONE

ORIGINALITY REPORT

10%	8%	4%	3%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	ir.cut.ac.za Internet Source	1%
2	researchspace.ukzn.ac.za Internet Source	1%
3	hdl.handle.net Internet Source	1%
4	uir.unisa.ac.za Internet Source	1%
5	Submitted to Central University of Technology Student Paper	<1%
6	creativecommons.org Internet Source	<1%
7	repository.nwu.ac.za Internet Source	<1%
8	Submitted to Mancosa Student Paper	<1%
9	wiredspace.wits.ac.za Internet Source	<1%
10	Submitted to University of Sheffield Student Paper	<1%
11	Submitted to University of Zululand Student Paper	<1%
12	www.ssbfnet.com Internet Source	<1%
13	erepository.uoeld.ac.ke Internet Source	<1%

14	eprints.utar.edu.my Internet Source	<1 %
15	Submitted to University of KwaZulu-Natal Student Paper	<1 %
16	vital.seals.ac.za:8080 Internet Source	<1 %
17	epdf.pub Internet Source	<1 %
18	www.researchgate.net Internet Source	<1 %
19	scholar.sun.ac.za Internet Source	<1 %
20	Nkuna, Nokukhanya Shellah. "Challenges in Implementing Alternatives to Corporal Punishment in Secondary Public Schools", University of Pretoria (South Africa), 2023 Publication	<1 %
21	Submitted to Swiss School of Business and Management - SSBM Student Paper	<1 %
22	Submitted to North West University Student Paper	<1 %
23	Submitted to University of South Africa Student Paper	<1 %
24	repository.up.ac.za Internet Source	<1 %
25	ijrdo.org Internet Source	<1 %
26	scholar.ufs.ac.za Internet Source	<1 %
27	ulspace.ul.ac.za Internet Source	<1 %

28	v-des-dev-lnx1.nwu.ac.za Internet Source	<1%
29	Maganyane, Tumelo Arnols. "Promoting Learners' Right to Freedom of Religious Expression in Public Schools", University of Pretoria (South Africa), 2023 Publication	<1%
30	Naicker, Leigh Anne. "The Implementation of the Compulsory Induction Programme on the Socialisation of Public Servants", University of Pretoria (South Africa), 2023 Publication	<1%
31	lnu.diva-portal.org Internet Source	<1%
32	Christine Helliar. "The Global Challenge for Accounting Education", Accounting Education, 2013 Publication	<1%
33	univendspace.univen.ac.za Internet Source	<1%
34	Submitted to American Intercontinental University Online Student Paper	<1%
35	Submitted to Nelson Mandela Metropolitan University Student Paper	<1%
36	www.iiste.org Internet Source	<1%
37	Submitted to Father Saturnino Urios University Student Paper	<1%
38	Snook, Neily Catherine. "A Qualitative Descriptive Study of Elementary Public School Teachers' Experiences and Perceptions of	<1%

	Professional Development", Grand Canyon University, 2022 Publication	
39	Submitted to University of Bristol Student Paper	<1 %
40	Submitted to Asia e University Student Paper	<1 %
41	Dewa, Flora. "The Subtext of Literature in English for the High School Classroom", University of Pretoria (South Africa), 2023 Publication	<1 %
42	Submitted to Islamic University of Maldives Student Paper	<1 %
43	Submitted to Kenyatta University Student Paper	<1 %
44	Submitted to Stadio Holdings Student Paper	<1 %
45	Submitted to Two Oceans Graduate Institute Student Paper	<1 %
46	Submitted to University of Venda Student Paper	<1 %
47	Zengele, Vincent Thulani. "Implications for Educational Managers During the Implementation of Outcomes-Based Education in the Gauteng West District.", University of Johannesburg (South Africa), 2021 Publication	<1 %
48	Mamba, Agnes Tholakele. "Parental Role in Enhancing Academic Performance of Learners with Autism Spectrum Disorder in Eswatini Mainstream Primary Schools.", University of Johannesburg (South Africa), 2024 Publication	<1 %

49	Tom Russell. "Teaching about Teaching - Purpose, Passion and Pedagogy in Teacher Education", Routledge, 2019 Publication	<1 %
50	pea.lib.pte.hu Internet Source	<1 %
51	www.ros-test.hw.ac.uk Internet Source	<1 %
52	August, Estelle Carol. "Accommodating Learners with Reading Difficulties in the Intermediate Phase at a Primary School", University of Johannesburg (South Africa), 2023 Publication	<1 %
53	Mohamadi, Thabo. "The Role of Departmental Heads in the Professional Development of Mathematics Teachers", University of Pretoria (South Africa), 2023 Publication	<1 %
54	baadalsg.inflibnet.ac.in Internet Source	<1 %
55	etd.aau.edu.et Internet Source	<1 %
56	macrothink.org Internet Source	<1 %
57	www.conftool.pro Internet Source	<1 %
58	5dok.net Internet Source	<1 %
59	Dlamini, Phindile Pamela. "Challenges Experienced by Teachers in Supporting Learners with Barriers to Learning in the Intermediate Phase", University of Johannesburg (South Africa), 2023 Publication	<1 %

60	Jan Fook, Fiona Gardner. "Critical Reflection in Context - Applications in health and social care", Routledge, 2012 Publication	<1 %
61	Kamffer, Dominique. "Pre-Service Teachers' Social Identity and Sense of Collective Victimhood as It Relates to History Education", University of Pretoria (South Africa), 2023 Publication	<1 %
62	Mahomed, Bilqees. "Views of Mental Health Practitioners on the Influence of Religion on Mental Health Interventions: A Case Study of Johannesburg Metropolitan City.", University of Johannesburg (South Africa), 2024 Publication	<1 %
63	Makobo Lydia Mogale, Khashane Stephen Malatji. "Progressed Learners' Participation in Developing Curriculum Support Programmes: A Critical Pedagogy Approach", E-Journal of Humanities, Arts and Social Sciences, 2022 Publication	<1 %
64	Mbedzi, Takalani Ellen. "Development of a Psychoeducational Program for Family Members Caring for Mental Health Care Users in Vhembe District in Limpopo Province", University of Pretoria (South Africa), 2024 Publication	<1 %
65	Mthimunye, Mavis Phumzile. "The Impact of Emerging Technologies on Internal Audit Functions.", University of Johannesburg (South Africa), 2024 Publication	<1 %
66	Nkosi, Nozipho Evodia. "Exploring Social Work Supervision Within the Social Development	<1 %

	Practice Approach", University of Johannesburg (South Africa), 2023 Publication	
67	Thavhanyedza, Tshilidzi Alfred. "The Perceptions of Employee Wellness Programme Practitioners Concerning HIV and AIDS Workplace Stigma in the Gauteng Provincial Government", University of Pretoria (South Africa), 2023 Publication	<1 %
68	Submitted to University of Johannsburg Student Paper	<1 %
69	core.ac.uk Internet Source	<1 %
70	grattan.edu.au Internet Source	<1 %
71	ir-library.ku.ac.ke Internet Source	<1 %
72	repository.kemu.ac.ke Internet Source	<1 %
73	uzspace.unizulu.ac.za Internet Source	<1 %
74	www.bangor.ac.uk Internet Source	<1 %
75	"The Teacher's Role in the Changing Globalizing World", Brill, 2018 Publication	<1 %
76	Birkenmayer, Francis Gabriele. "The User-Centred Design of an Educational Toy for Foundation Phase Learners to Support the Learning of an Additional Language, within the South African Context.", University of Johannesburg (South Africa), 2021 Publication	<1 %

77	Botha, Maria Gertruida. "Challenges, Rewards and Coping Strategies Associated with Teachers' Well-Being in the 21st Century", University of Pretoria (South Africa), 2023 Publication	<1 %
78	Colin Marsh, John Chi-Kin Lee. "Asia's High Performing Education Systems - The Case of Hong Kong", Routledge, 2014 Publication	<1 %
79	Girao, Daniela Gavina. "Severe Birth Prematurity: A Case Study of a Boy's Psychoeducational Support Needs.", University of Johannesburg (South Africa), 2020 Publication	<1 %
80	Ji, Ying. "Exploring the Relationship Between Online Formative Quizzes and Students Self-Regulated Learning in Online Learning Environments", McGill University (Canada), 2024 Publication	<1 %
81	Kamran, Farrukh. "Relevance of Formative Assessment and Feedback Practices of Language and Science Teachers for Students' Motivation and Self-regulation at Public Higher Education Institutions in Pakistan", Friedrich-Alexander-Universitaet Erlangen-Nuernberg (Germany), 2024 Publication	<1 %
82	Lee Nelson, Ryan Groom, Paul Potrac. "Research Methods in Sports Coaching", Routledge, 2014 Publication	<1 %
83	Mamba, Melusi Moses. "Financial Management of fee-Paying Public Primary Schools During the Pandemic in Ehlanzeni	<1 %

	District", University of Pretoria (South Africa), 2024 Publication	
84	Mtande, Nozipho. "Perceived Psychosocial Effects of Covid-19 on the Teaching Realities of Foundation Phase Educators in Rural (Quintile 1-3) Schools", University of Johannesburg (South Africa), 2023 Publication	<1 %
85	Olusegun, Rachael. "Managing Family-School Partnerships in Gauteng Secondary Township Schools", University of Pretoria (South Africa), 2023 Publication	<1 %
86	Selina Dikgale, Thulani Chauke. "Teacher's Perceptions on the Impact of Curriculum Changes on Accounting Learners' Academic Performance", Indonesian Journal of Social Research (IJSR), 2024 Publication	<1 %
87	asset.library.wisc.edu Internet Source	<1 %
88	ccc.edu.ph Internet Source	<1 %
89	era.ed.ac.uk Internet Source	<1 %
90	euraseans.com Internet Source	<1 %
91	ijehss.com Internet Source	<1 %
92	libdspace.ufh.ac.za Internet Source	<1 %
93	mdpi-res.com Internet Source	<1 %

94	openjournals.library.sydney.edu.au Internet Source	<1 %
95	ora.ox.ac.uk Internet Source	<1 %
96	repository.tml.nul.ls Internet Source	<1 %
97	ujcontent.uj.ac.za Internet Source	<1 %
98	whdl.org Internet Source	<1 %
99	www.coursehero.com Internet Source	<1 %
100	www.mathedleadership.org Internet Source	<1 %
101	www.naturfagsenteret.no Internet Source	<1 %
102	www.um.edu.mt Internet Source	<1 %
103	Ackermann, Engela. "Integrating Drama in Teaching English as a Foreign Language in China : A South African Perspective", University of Pretoria (South Africa), 2023 Publication	<1 %
104	Aphane, Tebalelo Mercy. "The Influence of the South African Learner Progression Policy on Learners in the Fet Phase", University of Pretoria (South Africa), 2023 Publication	<1 %
105	Mbazo, Kwanele. "Prevalence and Effects of Moral Injury in Nursing Students at a Higher Education Institution in Gauteng", University of Johannesburg (South Africa), 2025 Publication	<1 %

106	Peng Liu, Lei Mee Thien. "Understanding Teacher Leadership in Educational Change - An International Perspective", Routledge, 2025 Publication	<1 %
107	Walt, Chantelle van Der. "The Resilience of Learners Who have Been Sexually Abused.", University of Johannesburg (South Africa) Publication	<1 %

Exclude quotes	On	Exclude matches	Off
Exclude bibliography	On		

APPENDIX N: EDITOR'S PROFESSIONAL BODY MEMBERSHIP

Professional EDITORS Guild 30+ Est 1993
Promoting excellence in editing

15 March 2024

TO WHOM IT MAY CONCERN

I hereby confirm that **SEPHIRI DAVID HLOHLOLO** is currently registered as an associate member of the Professional Editors' Guild NPC up to 28 February 2025. His membership number is HLO001.

Yours faithfully

Ruth Coetzee (Mrs)

Professional EDITORS Guild 30+ Est 1993
Promoting excellence in editing

Ruth Coetzee
Full Member
Accredited Text Editor (English)

PEG administrator
Membership number: COE004
Membership year: March 2024 to February 2025

ruthc111@gmail.com
administrator@editors.org.za

www.editors.org.za

The Professional Editors' Guild (PEG) is a registered non-profit company (NPC).
NPC registration number: 2015 / 060183 / 08
www.editors.org.za

APPENDIX O: EDITOR'S CONFIRMATION LETTER

8 Erlank street

Wespark

Kroonstad

9499

14 February 2025

To whom it may concern

I, the undersigned wishes to confirm that I edited and proof-read the dissertation of Mjone, Kabelo Benedict (Student Number: 213001586). I am certain that it has reached the expected level of the qualification. I have completed Document Design and Text Editing in my Masters' Degree with the University of the Free State (UFS) in 2013, with the qualification awarded on the 06 December 2013. A member of Professional Editors' Guild, with membership number: HLO001.

Kind regards.

Yours faithfully

Hlohlolo, SD (PhD in Communication in Language Practice: CUT, Free State)

Contact Number: 063 594 8743