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### RESEARCH ETHICS APPROVAL

Date: 10 October 2021

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

Ethical clearance number:

HREIC 15/21/06ST.M.Ed

Applicant's Name and student number	Mosaei TB 20394578
Supervisor's Name for Student Project	Dr. Mokhampanyane M.C Dr. Motsoeneng M.S
Level of Qualification for Student's Project	M.Ed
Title of research project	ENHANCING THE CONTENT KNOWLEDGE AND PEDAGOGICAL CONTENT KNOWLEDGE OF FURTHER EDUCATION AND TRAINING PHASE ACCOUNTING TEACHERS: A FRAMEWORK TARGETED AT SPECIFIC TOPICS
FRIC approval number	15/21/06

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

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

- protecting the rights and welfare of the participants;
- gaining the trust and co-operation of all the participants with the assurance that the information collected will be kept confidential;
- informing the participants from the outset that their participation will be voluntary, and that the data collected will be conducted with the consent of the relevant Department of Education, the director of the relevant District, the principal(s) of the sample school(s), the teachers, and the learners;
- adhere to the principles of rigorous data collection, analysis and interpretation consistent with the design of the study;
- keeping a data trail for possible auditing purposes and safe-keeping of raw data for a period of three years after publication of the results/findings;
- respecting the confidentiality of the data.

We wish you success with your research project.

Regards

A handwritten signature in black ink, appearing to read 'JW Badenhorst'.

Prof JW Badenhorst  
(Chairperson: Faculty of Humanities Research Ethics and Integrity Committee)

## APPENDIX C: EDITING CERTIFICATE



### LANGUAGE SOLUTIONS Professional Language Services

27 May 2025

To whom it may concern

RE: Proofreading and academic editing of the Master's Thesis of Thakane Bridgitt Mosaei, at the Faculty of Humanities of the Central University of Technology, Free State, Welkom Campus.

I hereby confirm that I, Cindy Schoeman, completed the proofreading and academic editing of the Master's Thesis titled 'AN EVALUATION OF CONTENT KNOWLEDGE AND PEDAGOGICAL CONTENT KNOWLEDGE OF GRADE 11 ACCOUNTING TEACHERS', and that it was done so without any outside assistance.

Please feel free to get in touch with me at 062 091 6711 or at [cslanguagesolutions@gmail.com](mailto:cslanguagesolutions@gmail.com) regarding any queries or concerns.

Kind Regards,

*Cindy Schoeman*

Cindy Schoeman (MA Language Practice – UFS)  
CS Language Solutions

## APPENDIX D CONSENT FORMS

Appendix A: Informed Consent

**CONSENT TO BE A PARTICIPANT/CO-RESEARCHER**

Below is a description of the research procedures and an explanation of your rights as a research participant. You should read this information carefully. If you agree to participate, you will sign in the space provided to indicate that you have read and understand the information on this consent form. You are entitled to and will receive a copy of this form. You have been asked to participate in a research study conducted by Thakane Bridgitt Mosaei, an M.Ed student in the Department of Education and Professionals at the Central University of Technology, Free State. The faculty supervisor for this study is Dr. Motsoeneng, an associate researcher in the department, and Dr. M.Mokhampanyane a lecturer in the Department of Education and Professional Studies.

**PURPOSE AND BACKGROUND:**

The purpose of this research study is to design a framework for accounting teachers within the Matjhabeng local municipality school system. The aim of this research is not only to understand the pedagogical content knowledge problem of teachers but to assist them to overcome them.

**PROCEDURES:**

If you agree to be a participant/co-researcher in this study, the following will happen:

1. You will meet with your fellow researchers to develop research questions and a plan for collecting, analyzing, and reflecting on the data collected as a group.
2. You will collect the data throughout the spring semester. Collecting data may include journaling, interviews with students/faculty, transcriptions of meetings and emails with co-researchers, etc.
3. You will develop ongoing goals for your teaching as well as finalize an action component as a team.

**DURATION AND LOCATION OF THE STUDY:**

Add Unit here • Private Bag X20539 • Bloemfontein • SOUTH AFRICA • 9300 •  
Tel: +27 051 507 0000 • Fax: +27 051 507 0000 • E-mail: email@cut.ac.za • Website: www.cut.ac.za

Your participation in this study will involve a four months-long commitment. You will be expected to meet face-to-face with the research team three times a week. All meetings will be audio-recorded and transcribed by the Primary Investigator to aid in providing meeting minutes. The meetings may also contribute to data analysis. The recordings will be stored on a personal computer for five years.

**POTENTIAL RISKS AND DISCOMFORTS:** We do not anticipate any risks or discomforts to you from participating in this research. If you wish, you may choose to withdraw your consent and discontinue your participation at any time during the study without penalty.

**BENEFITS:**

The possible benefits to you of participating in this study are increased engagement with your teaching practice, collaboration with colleagues, and space to reflect on who you are as a teacher.

The research will benefit others as well. We imagine your students will benefit from your participation in the study due to the reflection and awareness of your teaching inherent in the research design.

The research will contribute to the construction of knowledge that may become a foundation for additional research, offering an opportunity to co-publish articles on the findings. And finally, the team will identify an action that may contribute to improving the experiences of your students, staff, and overall campus life.

**PRIVACY/CONFIDENTIALITY:**

Because you will not be providing any information that can uniquely identify you (such as your name or institution), the data you provide will be anonymous.

**COMPENSATION/PAYMENT FOR PARTICIPATION:**

here is no payment or other form of compensation for your participation in this study.

#### VOLUNTARY NATURE OF THE STUDY:

Your participation is voluntary and you may refuse to participate without penalty or loss of benefits. Furthermore, you may skip any questions or tasks that make you uncomfortable and may discontinue your participation at any time. In addition, the researcher has the right to withdraw you from participation in the study at any time.

#### Who to Contact

Should you have any questions, you can ask them now or later. If you wish to ask questions later, you may contact any of the following: [Molefi Motsoeneng 082 824 7948/smotsoen@cut.ac.za]

This proposal has been reviewed and approved by the CUT ethics committee. If you wish to find out more about the CUT ethics committee, contact Prof Badenhorst (jbadenho@cut.ac.za). If you have questions or concerns you can also raise them with the supervisor team Dr. M. Mokhampanyane (082 2022512) or Dr. M.Motsoeneng (0828247948)

Yours sincerely

T.B. Mosaei

Please fill in and return this page. Keep the letter above for future reference

**Study: ENHANCING THE CONTENT KNOWLEDGE AND PEDAGOGICAL CONTENT KNOWLEDGE OF FURTHER EDUCATION AND TRAINING PHASE ACCOUNTING TEACHERS: A FRAMEWORK TARGETED AT SPECIFIC TOPICS**

Researcher: T.B.Mosaei


Name and Surname: \_\_\_\_\_

Age (optional): \_\_\_\_\_


Contact number: \_\_\_\_\_

▪ I hereby give free and informed consent to participate in the abovementioned research study.

▪ Signature \_\_\_\_\_ Date: \_\_\_\_\_



RESOURCES AND OPERATIONS



Appendix A: Informed Consent

**CONSENT TO BE A PARTICIPANT/CO-RESEARCHER**

Below is a description of the research procedures and an explanation of your rights as a research participant. You should read this information carefully. If you agree to participate, you will sign in the space provided to indicate that you have read and understand the information on this consent form. You are entitled to and will receive a copy of this form. You have been asked to participate in a research study conducted by Thakane Bridgett Mosaei, an M.Ed student in the Department of Education and Professionals at the Central University of Technology, Free State. The faculty supervisor for this study is Dr. Motsoeneng, an associate researcher in the department, and Dr. M.Mokhampanyane a lecturer in the Department of Education and Professional Studies.

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2. You will collect the data throughout the spring semester. Collecting data may include journaling, interviews with students/faculty, transcriptions of meetings and emails with co-researchers, etc.
3. You will develop ongoing goals for your teaching as well as finalize an action component as a team.

**DURATION AND LOCATION OF THE STUDY:**

Add Unit here • Private Bag X20539 • Bloemfontein • SOUTH AFRICA • 9320 •  
Tel: +27 051 507 9000 • Fax: +27 051 507 0500 • E-mail: email@cut.ac.za • Website: www.cut.ac.za

Your participation in this study will involve a four months-long commitment. You will be expected to meet face-to-face with the research team three times a week. All meetings will be audio-recorded and transcribed by the Primary Investigator to aid in providing meeting minutes. The meetings may also contribute to data analysis. The recordings will be stored on a personal computer for five years.

**POTENTIAL RISKS AND DISCOMFORTS:** We do not anticipate any risks or discomforts to you from participating in this research. If you wish, you may choose to withdraw your consent and discontinue your participation at any time during the study without penalty.

**BENEFITS:**

The possible benefits to you of participating in this study are increased engagement with your teaching practice, collaboration with colleagues, and space to reflect on who you are as a teacher.

The research will benefit others as well. We imagine your students will benefit from your participation in the study due to the reflection and awareness of your teaching inherent in the research design.

The research will contribute to the construction of knowledge that may become a foundation for additional research, offering an opportunity to co-publish articles on the findings. And finally, the team will identify an action that may contribute to improving the experiences of your students, staff, and overall campus life.

**PRIVACY/CONFIDENTIALITY:**

Because you will not be providing any information that can uniquely identify you (such as your name or institution), the data you provide will be anonymous.

**COMPENSATION/PAYMENT FOR PARTICIPATION:**

There is no payment or other form of compensation for your participation in this study.

**VOLUNTARY NATURE OF THE STUDY:**

Your participation is voluntary and you may refuse to participate without penalty or loss of benefits. Furthermore, you may skip any questions or tasks that make you uncomfortable and may discontinue your participation at any time. In addition, the researcher has the right to withdraw you from participation in the study at any time.

**Who to Contact**

Should you have any questions, you can ask them now or later. If you wish to ask questions later, you may contact any of the following: [Molefi Motsoeneng 082 824 7948/smotsoen@cut.ac.za]

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Yours sincerely

T.B. Mosaei

Please fill in and return this page. Keep the letter above for future reference

Study: ENHANCING THE CONTENT KNOWLEDGE AND PEDAGOGICAL CONTENT KNOWLEDGE OF FURTHER EDUCATION AND TRAINING PHASE ACCOUNTING TEACHERS: A FRAMEWORK TARGETED AT SPECIFIC TOPICS

Researcher: T.B.Mosaei

Name and Surname: \_\_\_\_\_

Age (optional): \_\_\_\_\_

Contact number: \_\_\_\_\_

- I hereby give free and informed consent to participate in the abovementioned research study.
- Signature \_\_\_\_\_ Date: \_\_\_\_\_

Name and Surname: \_\_\_\_\_

Age (optional): \_\_\_\_\_

Contact number: \_\_\_\_\_

• I hereby give free and informed consent to participate in the abovementioned research study.

• Signature \_\_\_\_\_ Date: \_\_\_\_\_

Enquiries: M.Z. Thango  
Ref: Research Permission: T.S. Mosasi  
Tel: 051 404 8808  
Email: MZ.Thango@education.gov.za



5608 Ext. 8  
Khumalo Location  
Sillfontein  
2801

Dear Mr. T.S. Mosasi

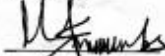
**PERMISSION TO CONDUCT RESEARCH IN THE FREE STATE DEPARTMENT OF EDUCATION: LEJWELEPUTSWA DISTRICT**

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:** Enhancing Content Knowledge and Pedagogical Content Knowledge of Further Education and Training Phase Accounting teachers: A framework targeted at specific topics in Accounting.

1. List of schools involved: Lebogang Secondary School and Lephola Secondary School.
2. Target Population: One official from the department, Subject Advisor for Accounting from the Curriculum Directorate, two educators teaching Accounting in grades 10-12, two learners doing Accounting in grades 10-12 and one Departmental Head from the selected schools.
3. Period of research: From the date of signature of this letter until 30 September 2022. 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, 1<sup>st</sup> 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. NZAMUYI JACOBS**  
DIRECTOR: QUALITY ASSURANCE, MAE AND STRATEGIC PLANNING

DATE: 17/05/2022

RESEARCH APPLICATION BY T.S. MOSASI, PERMISSION LETTER 17 MAY 2022, LEJWELEPUTSWA DISTRICT  
Strategic Planning, Research & Policy Directorate Private Bag 32093, Bloemfontein, 9300 - Thuto House, Room 101, 1<sup>st</sup> Floor, St Andrew Street, Bloemfontein



Central University of  
Technology, Free State

■ RESOURCES AND OPERATIONS

10  
YEARS  
AS A UNIVERSITY  
OF TECHNOLOGY

#### Appendix A: Informed Consent

##### CONSENT TO BE A PARTICIPANT/CO-RESEARCHER

Below is a description of the research procedures and an explanation of your rights as a research participant. You should read this information carefully. If you agree to participate, you will sign in the space provided to indicate that you have read and understand the information on this consent form. You are entitled to and will receive a copy of this form. You have been asked to participate in a research study conducted by Thakane Bridgitt Mosaei, an M.Ed student in the Department of Education and Professionals at the Central University of Technology, Free State. The faculty supervisor for this study is Dr. Motsoeneng, an associate researcher in the department, and Dr. M.Mokhampanyane a lecturer in the Department of Education and Professional Studies.

##### PURPOSE AND BACKGROUND:

The purpose of this research study is to design a framework for accounting teachers within the Matjhabeng local municipality school system. The aim of this research is not only to understand the pedagogical content knowledge problem of teachers but to assist them to overcome them.

##### PROCEDURES:

If you agree to be a participant/co-researcher in this study, the following will happen:

1. You will meet with your fellow researchers to develop research questions and a plan for collecting, analyzing, and reflecting on the data collected as a group.
2. You will collect the data throughout the spring semester. Collecting data may include journaling, interviews with students/faculty, transcriptions of meetings and emails with co-researchers, etc.
3. You will develop ongoing goals for your teaching as well as finalize an action component as a team.

##### DURATION AND LOCATION OF THE STUDY:

Your participation in this study will involve a four months-long commitment. You will be expected to meet face-to-face with the research team three times a week. All meetings will be audio-recorded and transcribed by the Primary Investigator to aid in providing meeting minutes. The meetings may also contribute to data analysis. The recordings will be stored on a personal computer for five years.

**POTENTIAL RISKS AND DISCOMFORTS:** We do not anticipate any risks or discomforts to you from participating in this research. If you wish, you may choose to withdraw your consent and discontinue your participation at any time during the study without penalty.

**BENEFITS:**

The possible benefits to you of participating in this study are increased engagement with your teaching practice, collaboration with colleagues, and space to reflect on who you are as a teacher.

The research will benefit others as well. We imagine your students will benefit from your participation in the study due to the reflection and awareness of your teaching inherent in the research design.

The research will contribute to the construction of knowledge that may become a foundation for additional research, offering an opportunity to co-publish articles on the findings. And finally, the team will identify an action that may contribute to improving the experiences of your students, staff, and overall campus life.

**PRIVACY/CONFIDENTIALITY:**

Because you will not be providing any information that can uniquely identify you (such as your name or institution), the data you provide will be anonymous.

**COMPENSATION/PAYMENT FOR PARTICIPATION:**

There is no payment or other form of compensation for your participation in this study.

**VOLUNTARY NATURE OF THE STUDY:**

Your participation is voluntary and you may refuse to participate without penalty or loss of benefits. Furthermore, you may skip any questions or tasks that make you uncomfortable and may discontinue your participation at any time. In addition, the researcher has the right to withdraw you from participation in the study at any time.

**Who to Contact**

Should you have any questions, you can ask them now or later. If you wish to ask questions later, you may contact any of the following: [Molefi Motsoeneng 082 824 7948/smotsoen@cut.ac.za]

This proposal has been reviewed and approved by the CUT ethics committee. If you wish to find out more about the CUT ethics committee, contact Prof Badenhorst (jbadenho@cut.ac.za). If you have questions or concerns you can also raise them with the supervisor team Dr. M. Mokhampanyane (082 2022512) or Dr. M.Motsoeneng (0828247948)

Yours sincerely

T.B. Mosaei

Please fill in and return this page. Keep the letter above for future reference

Study: ENHANCING THE CONTENT KNOWLEDGE AND PEDAGOGICAL CONTENT KNOWLEDGE OF FURTHER EDUCATION AND TRAINING PHASE ACCOUNTING TEACHERS: A FRAMEWORK TARGETED AT SPECIFIC TOPICS

Researcher: T.B.Mosaei

Name and Surname: \_\_\_\_\_

Age (optional): \_\_\_\_\_

Contact number: \_\_\_\_\_

- I hereby give free and informed consent to participate in the abovementioned research study.
- Signature \_\_\_\_\_ Date: \_\_\_\_\_

Enquiries: M.Z. Thango  
Ref: Research Permission: T.S. Moseal  
Tel: 051 404 8808  
Email: M.Z.Thango@education.gov.za



5658 Ext. 8  
Khuzelo Location  
Bloemfontein  
2501

Dear Ms. T.S. Moseal

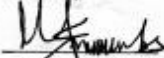
**PERMISSION TO CONDUCT RESEARCH IN THE FREE STATE DEPARTMENT OF EDUCATION: LEJWELEPUTSWA DISTRICT**

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:** Enhancing Content Knowledge and Pedagogical Content Knowledge of Further Education and Training Phase Accounting teachers: A framework targeted at specific topics in Accounting.

1. List of schools involved: Lebogang Secondary School and Lephola Secondary School.
2. Target Population: One official from the department, Subject Advisor for Accounting from the Curriculum Directorate, two educators teaching Accounting in grades 10-12, two learners doing Accounting in grades 10-12 and one Departmental Head from the selected schools.
3. Period of research: From the date of signature of this letter until 30 September 2022. 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, 1<sup>st</sup> 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. MZANGO, W. JACOBS**  
DIRECTOR: QUALITY ASSURANCE, M&E AND STRATEGIC PLANNING

DATE: 17/05/2022

RESEARCH APPLICATION BY T.S. MOSEAL, PERMISSION LETTER 17 MAY 2022, LEJWELEPUTSWA DISTRICT

Strategic Planning, Research & Policy Directorate Private Bag 102845, Bloemfontein, 9300 - Thuto House, Room 101, 1<sup>st</sup> Floor, St Andrew Street, Bloemfontein



education  
Department of  
Education  
FREE STATE PROVINCE

Enquiries: M.Z. Thango  
Ref: Notification of research: T.B. Mossei  
Tel: 051 404 8808  
Email: [MZ.Thango@feducation.gov.za](mailto:MZ.Thango@feducation.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 Ms. T.B. Mossei 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: Enhancing Content Knowledge and Pedagogical Content Knowledge of Further Education and Training Phase Accounting teachers: A framework targeted at specific topics in Accounting.

1. List of schools involved: Lebogang Secondary School and Lephola Secondary School.
2. Target Population: One official from the department, Subject Advisor for Accounting from the Curriculum Directorate, two educators teaching Accounting in grades 10-12, two learners doing Accounting in grades 10-12 and one Departmental Head from the selected schools.
3. Period of research: From the date of signature of this letter until 30 September 2022. 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 teachers will be knowledgeable about the content and this will enable them to impart necessary skills and knowledge to learners. In the end, this will eventually improve the performance of Accounting subject and save the resources of the department of education.
5. Strategic Planning, Policy and Research Directorate will make the necessary arrangements for the researchers to present the findings and recommendations to the relevant officials in the Department.

Yours Sincerely,



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

DATE: 17/05/2022

