

**AN INVESTIGATION INTO THE EFFECTIVENESS OF ASSESSMENT METHODS IN
ACCOUNTING FOR GRADE 12 IN EHLANZENI DISTRICT, MPUMALANGA PROVINCE.**

by

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DECLARATION

I hereby declare that this Dissertation entitled “**An investigation into the effectiveness of assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province**” is my original research work carried out under the supervision of Dr P.J. Sefara and Dr K.L. Thaba-Nkadimene, and that all material contained herein has been duly acknowledged. This mini-dissertation is submitted in Fulfilment of the requirements for the degree Master of Education at the University of Limpopo, South Africa. This study has not been submitted at this or any other academic institution.

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Student names & signature

20 November 2021

Date

DEDICATION

This study is dedicated to my wife, Lungile Mashele, she provided wise counsel, and my two-champion daughters Siphon-Esihle and Okuhle Mashele whom I dearly love. Their love, support and understanding is always encouraging.

To both my parents, Timothy Mashele and Ellen Ngwenya, and my one and only brother Mduduzi, thank you for your continued love, interest, support and purity of soul and for providing a home life that is accented with healthy attitudes for living.

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To them I say:

“I am because you are.”

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LIST OF ABBREVIATIONS

CAPS: Curriculum and Assessment Policy Statement

DoE: Department of Education

DBE: Department of Basic Education

EMS: Economic and Management Sciences

HoD: Head of Department

LTSM: Learning-Teaching Support Material

PCK: Pedagogical Content Knowledge

UL: University of Limpopo

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ABSTRACT

The liability for the decline in performance in Grade 12 Accounting learners in Ehlanzeni District has been levelled against lack of resources in schools, teachers' inability to execute their duties and poorly trained teachers. Arising from this indictment, this study was conducted to investigate the effectiveness of assessment methods used for Grade 12 Accounting learners in Sikhulile and Mgwanya Circuits in Ehlanzeni District of Mpumalanga Province. A qualitative survey case study was used as a research design. Data was collected using one-to-one interviews among five Accounting teachers, five Heads of Department and five Principals. Qualitative data was presented using thematic and narrative analysis. The key findings were: (1) inadequacy of Accounting workshops and non-attendance by teachers, (2) lack of pedagogical content knowledge (PCK) by Accounting teachers, (3) Accounting content gaps among learners and difficulties in the content area such as Balance Sheet and Cash Flow Statement, (4) shortage of Accounting Learning Teaching Support (LTSM), (5) inadequacies in pedagogical technological devices for teaching, learning and assessment in Accounting, (6) poor teaching and assessment methods used in Accounting and (7) inadequate support from the Department of Education. The study recommends increased frequency of workshops and making attendance compulsory, strategies to improve the pedagogical content knowledge of Accounting teachers, providing in-service training in Accounting to EMS teachers, improved supply of educational resources, improving the schools' digital infrastructure such as internet connectivity and accessibility to digital devices, improving teachers' pedagogical skills and digital skills and palpable Departmental support to teachers.

Key words: Accounting, assessment method, teaching method, assessment, strategies, assessment activities, poor performance, quality teaching

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CHAPTER ONE: INTRODUCTION AND BACKGROUND

1.1 INTRODUCTION

South Africa is a country that has initiated several reforms and changes in its curriculum offerings since 1996. The changes have been received in controversial ways by both teachers and students. As a consequence of the introduction of a revised CAPS (Department of Education [DoE], 2011), performance in the Accounting subject has witnessed a dramatic fall. The new regimes of teaching and assessment seem to complicate performance in this subject, coupled with the natural complexity of the mathematical calculations that have to be performed.

The study aimed to answer the main research question, namely, what assessment methods are currently used in the teaching and learning of Accounting in the five schools identified as samples for this research study in Ehlanzeni District?

Furthermore, the study was conducted looking into different perspectives of teachers, Heads of Department and Principals on the effectiveness of assessment methods used in Accounting for Grade 12 in five secondary schools in Sikhulile and Mgwenya Circuits at Ehlanzeni District of Mpumalanga Province.

Chapter 1 explains the problem and methodological conceptualisation. To conceptualize the problem, a short summary of review of the literature and theoretical framework is discussed. Further, the goal of the study and research questions is presented. In addition, this chapter also explains research strategy as well as methodologies used and it concludes by quality criteria and ethical considerations.

1.2 BACKGROUND AND MOTIVATION

The general performance of learners who are doing Accounting in Grade 12 at Ehlanzeni District reflects a disappointing trend of low pass percentage rate. The concern of underperformance by Accounting candidates has also been affirmed in the Diagnostic Report of the Department of Basic Education (2016). Many candidates present inappropriate responses when answering questions which involve basic applications in Accounting. Furthermore, candidates were not recording

Accounting transactions correctly in the relevant financial statements, with subsequent surplus and misplaced items. Based on the researcher's own personal and practical experience as a Subject advisor of Accounting in Ehlanzeni District, this trend of poor performance has been noted since the implementation of CAPS. The introduction of this curriculum initiated numerous changes in assessment models in secondary schools in relation to the development of subjects such as Accounting.

According to DoE (2011:6), the new accounting approach appears to go above examining learners' recall of content knowledge to assessing a wider range of abilities. Changes in subject matter content and teaching technique have also emerged from the revision of the Accounting syllabus content.

Although Accounting teachers are experts in their fields and specialised when it comes to teaching the subject, according to Ngwenya (2012:8), a lot of them were teaching the Accounting at the Standard Grade level prior to the advent of CAPS. The focus of the new curriculum is on the keeping and utilisation of financial information. However, the revised Accounting curriculum, places a strong emphasis on financial data analysis and interpretation rather than just recording and application. And it was intended to be implemented by the same teachers. Even for experienced Accounting teachers in Standard Grade, it's likely that this task might be difficult task. Teachers faced a lot of uncertainty when it came to adopting the new Accounting curriculum that has high possibility of exposing students to a risk of achieving low educational outcomes.

Curriculum reform, according to Muller (2004:224), has resulted in new types of assessment that have moved away from being primarily formative, standards-based, and continuous rather than norm-referenced, summative, and judgmental. Vandeyar & Killen (2003:122) in agreement with Muller, state that Accounting students were previously tested using "paper-and-pencil examinations that emphasized academic activity and retention of textbook knowledge" prior to the establishment of the CAPS program. Klenowski and Carter (2016) observed a trend where schools focuses on achievement of goals regardless of the means for achieving them. Klenowski and Carter further indicate that "important curriculum aims of learning how to learn, futures-oriented skills, creativity as well as equity issues can be lost in such examination-driven contexts".

According to DOE (2003:27), the National Curriculum Statement's (NCS) attention shifts apart from content expertise memorisation and toward a group of objectives. The purpose of assessment according to the NCS is to track progress and provide feedback, identify and correct learning barriers, select and guide students, encourage learning, and certify and promote them. The importance of applying and using information in real-life circumstances is also stressed. As a result, multiple assessment methods should be used during teacher-learner interactions, as well as to support learners in making independent assessments and judgments. According to DOE (2003:27), the NCS emphasises the use of a wide range of methods for gathering evidence on learner performance. The Department of Education goes on to say that assessment in the NCS entails evaluating learners on a regular basis in a way that combines teaching, learning, and assessment while adhering to clearly defined Learning Outcomes and Assessment Standards. According to DOE (2011:40), the CAPS state that the teaching-learning and assessment of Accounting should not only focus on the recording, reporting, and interpretation of financial data, but also encourage critical thinking on a variety of accounting topics.

The Department of Basic Education (DBE) has produced and defined the new CAPS content in the Examination Guidelines and Exemplar Papers in an effort to increase support for schools. Apart from the new content, all other topics in the CAPS Curriculum have been covered and tested in other previous examination papers, however, learners in schools at Ehlanzeni District still do not perform well, yet they have enough resource material to use in preparing for the final examination (DOE, 2015).

Other types of support provided to schools designed to improve learner performance is through special outreach programmes, school visits by subject advisors, content workshops conducted on term-basis and quarterly moderation to review progress made in teaching and learning (DOE, 2016). Despite the many interventions by the Provincial Education Department (PED) as well as the support provided to schools through Diagnostic Reports and Intervention guides, chronic underperformance in Accounting by Grade 12 learners still continues to be a recurring norm at Ehlanzeni District (DOE, 2017). The researcher contends that there is a need to determine the

effectiveness of the assessment methods that are used in Accounting by schools to be able determine whether the causes of mediocrity emanate from gaps within the teaching methodology, content knowledge, or lack of exposure of learners to a variety of formative testing strategies and the poor quality of the learning and teaching process.

In the NCS, assessment is regarded as a necessary a component of both teaching and learning, according to DoE (2008a), with a greater emphasis on ongoing formative assessment. In agreement with the NCS, Beets (2011) claims that the function of assessment has moved from a focus on end-of-term exams and tests to a focus on continuous classroom assessment. In other words, assessment is becoming a more important and formative element of teaching and learning.

According to Eskola (2011:3), Accounting is a subject in which more exercise is required through actual activities. Learners must put what they have learned into practice in class independently so as to build the desired but also optimal competencies (Duhs,2009; Waugh, Wood, Wallace, & Walker, 2009). This position is backed by studies by Marriott (2004) and Tempone and Martin (2003), which have revealed the true character of the subject of Accounting, emphasising the need for more application assignments to allow learners to develop skills.

According to DOE (2011:40), the CAPS state that Accounting's overall goal is to develop and equip learners with the information, talent, beliefs, and ability to make significant and well-informed financial decisions on a personal and collaborative basis in a changing socioeconomic climate. The CAPS continues to state that in order to make sound decisions or judgments, the aspiring learner should be able to keep track of, examine, and evaluate financial data as well as other pertinent data. Secondly, the thrust is to improve and reflect on one's understanding of basic accounting principles.

Finally, learners must accept and correlate skills, expertise, and beliefs to real-life situations to be able to maintain a theoretical and practical equilibrium, enter the workforce and/or pursue higher education, and encourage self-improvement.

1.3 RESEARCH PROBLEM

Accounting is a subject that has been criticised for a long time owing to poor performance of learners (Schreuder, 2014). According to the Basic Department of Education's 2019 National Senior Certificate Diagnostic Report (RSA, 2019), over a five-year period, the number of candidates achieving the subject with a 30 percent or higher pass rate declined by 20 950 (25 percent).

Given these aforementioned facts, SAICA is concerned on the dwindling quantity of students who want to study Accounting in Grade 12 (SAICA, 2020). This inspired the current research about the effectiveness of assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province. Other researchers (Sikhombo, 2018; Tshiovhe et al 2018) have contributed to discussions about Grade 12 Accounting learners' academic achievement, but have not looked into the effectiveness of the assessment methods that are used in Accounting.

This necessitates an empirical study into the effectiveness of the assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province. This is the gap that this research seeks to close and I am convinced that some of the teachers have little or no experience of what is going in schools, thus, as informed by teacher professional development theory, this might exert a negative impact on student achievement.

Five schools selected as case studies for this study are among the underperforming schools in Grade 12 Accounting at Ehlanzeni District. Most learners in these five schools perform poorly in Accounting, hence, the study would look into the effectiveness of the assessments methods used in Accounting by these schools.

Table 1, in the next page illustrates the trend of pass rate in the identified schools for the past five years:

Table 1: Case school pass rate

| NAME OF INSTITUTION | YEAR | | | | |
|------------------------------------|------------|--------------|--------------|--------------|--------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 |
| Ehlanzeni District (Pass %) | 69% | 69,7% | 77,1% | 71,9% | 78,2% |
| Case school A | 14,3% | 43,80% | 38,7% | 50% | 46,9% |
| Case school B | 71,4% | 30,4% | 66,7% | 32,1% | 30,4% |
| Case school C | 28,5% | 35,2% | 40,5% | 38,7% | 40,2% |
| Case school D | 28,2% | 35,0% | 38,5% | 35,9% | 38,9% |
| Case school E | 28,1% | 32,9% | 38,2% | 35,5% | 39,5% |

1.4 PURPOSE AND RESEARCH QUESTIONS

1.4.1 The purpose of the research

The goal of this study is to discover out more about the effectiveness of assessment methods used currently in Grade 12 Accounting classes in Ehlanzeni District, Mpumalanga Province.

1.4.2 Research questions

The study's primary research question is stated as follows: "What assessment methods are currently used in the teaching and learning of Accounting in the **five** schools identified as samples for this research study in Ehlanzeni District?"

1.4.3 The sub-research questions are framed in the following manner:

- What are the views of Grade 12 Accounting teachers and EMS and HoDs on the level of attendance to workshops organised in their circuit?
- What are the views of participants on the effectiveness of Accounting assessment strategies?
- How do Accounting teachers and EMS HoDs perceive their pedagogical content knowledge?
- What are the unique problems that teachers confront when teaching Accounting as a subject?

1.5 THE IMPORTANCE OF THE RESEARCH

The findings of the study will contribute to the existing body of knowledge in the subject Accounting and provide sufficient evidence for scholars and other parties involved in the teaching, learning and assessment of Accounting as a subject, particularly at rural South African educational institutions. This study adds to research in South Africa given that enough research has not been done in this area and it could be useful to researchers who continue to seek for answers, as well as in theory building. It may also be useful to teachers, curriculum advisors and curriculum developers because it suggests research-based methods of assessing Accounting for improved performance in Mpumalanga Province and the national examinations. Furthermore, the findings and recommendations may be used by curriculum developers and policy makers to review the assessment methods of Accounting in the future.

1.6 DELIMITATION OF THE RESEARCH

The study only comprised teachers, Departmental Heads, and Principals in Sikhulile and Mgwenya Circuits from Ehlanzeni District of the Mpumalanga Province. Furthermore, the study was only focusing in investigating the effectiveness of assessment methods in Accounting for Grade 12.

1.7 THE STUDY'S LIMITATIONS

Because the researcher did not have any sponsors, the study was hampered by financial constraints. In order to collect data, the researcher enlisted the assistance of teachers, department heads, and principals. Due to scheduling constraints, the participants were not entirely available. Despite the participants' eagerness to take part in the study, some had reservations about it. Some participants saw the study as purely intellectual, with the goal of disrupting teaching and learning routines. Because the researcher had other professional and personal commitments, he only had a limited amount of time to complete the study. The closure of schools due to COVID-19 also presented a significant challenge, but to overcome such challenges, the researcher maximized any time available to accomplish this research project.

1.8 STRUCTURE OF THE STUDY

The research project is summarised as follows:

Chapter one: Introduction and background

This section covers introduction, background and motivation for the research, research topic, purpose, and research questions. In addition, this chapter explored the study's significance and structure.

Chapter two: A review of the literature

This chapter focuses on a literature review of research that have been undertaken on teaching, learning, and assessment-related issues in schools. Sources used include books, journals and newspaper articles.

Chapter three: Research methodology

This chapter gives an overview of the methods used in generate data for the research, including the sample size and population, as well as design.

Chapter four: Discussion and data analysis

This chapter presents and discusses the information gathered.

Chapter five: Conclusion as well as Recommendations

This section concentrates on the interpretation of the findings and terminates by offering a conclusion to the study and future research recommendations

1.9 CHAPTER SUMMARY

This initial chapter of the study introduced the research topic and research problem, specifically the poor performance in Accounting as a curriculum specification in Mpumalanga Province. The context and motivation, problem statement, aims and objectives, research questions, significance of the study, and study structuration were all explored in this chapter. The next chapter examines the literature and associated studies on the problem at hand.

CHAPTER TWO: REVIEW OF THE LITERATURE

2.1 INTRODUCTION

The literature review generically gives a summary of existing studies on a particular topic. Literature from a variety of related studies conducted by diverse researchers is studied in order to acquire a thorough grasp of the study topic at hand, the study methodologies used, and the conclusions reached in order to provide guidance and direction for the current investigation. As a result, only studies related to the specific problem in this study are considered. A literature review makes essential ties between existing knowledge and the research subject under investigation, as well as providing highly useful information concerning the approach that should be used in a new study (McMillan & Schumacher, 2010:73).

2.2. CONCEPTUALISATION OF THE MAIN CONSTRUCTS OF THE STUDY

This section offers a conceptualisation of the main constructs of the study, namely: Accounting, assessment, assessment methods, community of practice student learning, school provisioning, teaching method and teacher professional learning.

2.2.1 Accounting

Accounting is “a common thread in the thesis of Professor Mattesich (1998:1) as to the existence of a form of double-entry accounting in Mesopotamia during the 4th Millennium BC” (Raffaelli, (2015: 1). Corporate Accounting is derived from the findings of the 4th Millennium studies wherein corporate accounting was known as one of the Financial Accounting processes that aimed at minimising cost to production; and strives to achieve optimal resources and increase in production and productivity to remain on the competitive edge (Wyslocka & Jelonek, 2015). According to Hall, Woodroffe, Aboobaker and Singh (2014:14), Accounting is a subject in the Further Education and Training Band of the South African high school curriculum. Hall, Woodroffe, Aboobaker, and others, define Accounting as a course that focuses on Financial Accounting, Managerial Accounting, and Auditing subjects that prepares students for a wide range of Accounting related career prospects.

According to CAPS Accounting is responsible with performance evaluation, managing, and presenting financial data relating to economic sectors, (DoE, 2011:8). Furthermore, CAPS state that the curriculum fosters honesty and integrity, accountability and openness are upheld. It is concerned about the rational, methodical, and proper selection and recording of financial information and transactions, and also the preparation, analysis, interpretation, and presentation of financial statements and managerial reports for use by interested parties.

In consonance with what the CAPS states above, Evans (2011) opines that Accounting is recognised as the business language, and it is utilized to express financial data. Evans state that, Accounting is a technical language created to meet a specific requirement, despite having several of the characteristics of a language that is formal. It's a unique 'register,' or language with a specific goal', that's strongly identified with the subjects.

Some teachers have found it challenging to teach and assess Accounting, especially now that the former structure of these modalities has changed. Teacher professional development theory was used to understand how professional learning manifests itself within subject workshops and how community of practice helps enhance the teaching and assessment of Accounting in Secondary Schools in order to better understand how changes in curricular structure influence the teaching and assessment of Accounting.

2.2.2 Assessment

2.2.2.1 Defining assessment

In the subject of education, there are two types of assessments: 1) Formative Assessments and 2) Summative Assessments. To begin with, Assessment for learning is also referred to as formative assessment, is a method for improving student performance by collecting data for learning processes that teachers can utilize to make instructional decisions (William, 2011). On the contrary, formative assessment is regarded as a type of assessment for learning practice since it gives feedback and information about the learning process to students, teachers, and educational

stakeholders during the instructions. Secondly, Summative assessment, referred to as assessment of learning, is a review of academic performance of the student towards the end of a specified timeframe of time. (For example, a school year) in order to determine a student's academic mastery of the prescribed course. As a result, examining students after all of the instructions have been delivered is also regarded as an assessment of learning method.

Assessment, according to Rowntree (1987), is a procedure in which a teacher or examiner seeks to identify a learner's knowledge, attitudes, or skills by watching or using specialised assessment procedures. Shohamy (2020) is consistent with Rowntree that individuals in all modern civilizations are subjected to examinations, whether to attend school programs, progress from one level to the next, or receive practice certificates. Assessment, according to Green and Johnson (2010:388), is "a variety of procedures used to identify what students know and can do before, during, and after teaching" to be able create scholastic judgments in relation to learning of students. Teacher professional development theory was used to investigate how teachers modify their teaching methods and student learning in order to better understand how assessment influences Accounting teaching and learning.

2.2.2.2 Perspectives of assessment

Different authors define the term 'assessment' differently in the literature. According to Newton (2009), assessments can range from teacher assessments to district benchmark or interim exams to daily assessments in the classroom. On the other hand, assessment is defined by Blake and Hanley (1995:35) as the evaluation of a learner's progress on the basis of tasks. According to Fraser (1995), assessment comprises creating measuring tools, acquiring data, as well as creating conclusions. Assessment is defined by Capraro, Roe, Caskey, Strahan, Bishop, Weiss, and Swanson (2012:1) as a method of documenting a learner's knowledge, abilities, attitudes, and beliefs in measurable terms. Despite the fact that this description of assessment is easy to understand, the assessment procedure in the classroom is far from straightforward. Teachers must choose which particular information, abilities, viewpoints and convictions should be assessed, when and for what reason these classroom-based assessments should be conducted, and with which techniques these classroom-based assessments should be completed.

Another change can be seen in the NCS's definition in the context of South Africa. The NCS defines assessment as "the process of gathering and interpreting evidence to identify a learner's progress in learning and to make a judgment about a learner's performance" (Department of Education, 2003:27). That description was similar to the one of Verhoeven and de Vos (2005:10), who defines assessment also as gathering as well as analysis of information regarding the processes of teaching and learning so that learners' advancement can be assessed or serve as a foundation for making important judgements about the progress of the teaching-learning process. The primary goal of assessment is to increase growth of the person and to create and track the progress of the learners by providing comments, identifying or addressing learning obstacles, choosing, directing, promoting learning, certification, and advancement (DoE, 2003:27).

According to the researcher, these definitions show a shift from the viewpoint of assessment used for the primary intention of monitoring and grading performance of the learners to a variety of functions. Additionally, it's also obvious that the results of a single test can be used for a variety of purposes. The terms that have been defined reveal that assessment is a difficult topic to grasp.

2.2.3 Assessment in Accounting subject

Assessment, both informal and formal, is crucial to teaching and learning. Assessment is defined by Stronge, Ward, and Grant (2011:341) as a continuous procedure that occurs before, during, and after schooling. Informal assessment is a method of collecting data about a student's performance that can be utilised to help them learn better. The outcomes of formal assessment are kept on file but also utilised to measure progress. Formal assessment, according to CAPS (2011:36), must account for a wide variety of cognitive abilities, as seen in the following table:

Table 2 shows the cognitive levels.

| Cognitive level | Activity | Percentage of task |
|--|--|---------------------------|
| Remembering as well as knowledge Levels 1 and 2 | Recalling facts, comprehending them at a low level, and applying them at a low level are examples of basic cognitive skills. | 30% |
| Advance application and analysis Levels 3 and 4 | Moderately advanced cognitive abilities, as far as sophisticated application, interpretation, and analysis at a low level are concerned. | 40% |
| Creating and evaluating Levels 5 and 6 | Advanced analytical skills, as well as evaluation, are examples of higher order thinking talents. and creative problem-solving | 30% |

The ability to solve problems is emphasised. Problem-solving questions must be included in around 10% of all exams. Critical and innovative thinking are required of students. Solving real-world challenges relating to the Accounting curriculum should be one of them (DBE, 2011a:44). Accounting assessment, according to policy, should not include only recording, reporting, and interpretation of financial information, but also provide critical analysis on a variety of accounting topics (DBE, 2011a:40).

The relevance of work completed and individual practice as a major formative assessment component is highlighted by Ngwenya and Maistry's (2012:24) research into how Accounting teachers view assessment. In order to build a comprehension of new concepts, knowledge, and abilities, learners must complete regular, everyday application tasks. In this method, both the teacher and the learner may assess their shared comprehension and identify difficulties.

Post-apartheid curriculum reform According to Ngwenya (2012:21), teaching, learning, and assessment have all changed in South Africa. Accounting as a school subject, underwent similar modifications. Accounting is a field of study dealing with reporting of financial information in order to create sound financial judgements (DoE, 2010b). This means there exists a visible shift in opposition to a focus on transaction recording and bookkeeping toward a comprehension of accounting concepts as well as financial data analysis and interpretation. As a result, open assessment discourse or communication between the learner and the teacher in both directions plays a critical role in supporting students in enhancing analytical abilities that are backed up by well-thought-out, logical arguments that aren't confined to numbers and formulas. Accounting has had to adapt in terms of how it is taught and assessed as a result of this new conceptualisation (DoE 2003).

Formative assessment has been found to promote children's learning (Bell and Cowie, 2001; Black and Wiliam, 1998; Black and Wiliam, 2006; Elswood and Klenowski, 2002; Stiggins, 2005; Taras, 2007). This is consistent with the National Curriculum Statement's assessment policy which emphasises continual formative evaluation as both a component of the process of teaching and learning (DoE 2003).

According to Ngwenya (2012:26), assessment improves formative learning by providing information that both teachers and learners may make use of to evaluate themselves and each other, as well as to change and improve teaching and learning (Black et al. 2003). According to Black and Wiliam (2006), assessment is formative when information on learner development is collected, analysed, and utilise by teachers, learners, or peers to decide about the next stages in education. The focus is switched on providing constant feedback and support for learners. Accounting education, according to Rahman (2021:50), provides recipients with marketable abilities that prepare them to teach Accounting as a subject or to work as Accounting teachers, professors, and officers in both public and private organisations and institutions. The success of the Accounting curriculum in terms of ensuring learning, i.e. accomplishing the learning outcomes, is mostly dependent on two factors. The most crucial is the active participation of the class teacher. Accounting teachers must employ the appropriate teaching methods. The second one is the proper utilisation of high-quality textbooks and other teaching tools in secondary schools.

Rahman (2021:50), posits that Accounting teachers have a great need to develop teaching methods capable of solving the real-life issues. Instead of being spoon-fed, teaching approaches must attempt to give a space for pupils to discover on their own. Such methods encourage creativity, foster problem-solving skills and intrinsic motivation. According to Ngwenya (2012:36), constructivism is associated with seeing learners that are actively involved in their own learning as well as producing information. According to the constructivist learning paradigm, learners learn more effectively when they actively generate meaning from new information since the emphasis is on self-understanding and problem solving (Ngwenya,2012:36). Ngwenya (2012) continues to argue that assessment activities should be constructed in a way that a range of content is examined in order to provide learners with more complex skills.

According to Fouche' & van der Merwe et al. (2020:10), teachers are urged to use a range of assessment approaches to create exams that stimulate learner participation. Fouche' et al. continued to argue that case studies appear to be an assessment approach that can be successfully used to motivate learners to apply their knowledge to get a deeper understanding and solve problems, as well as to foster the development of soft skills and to assist close the gap between higher education and practice. Ngwenya (2012) agrees with Fouche' (2020) that different types of assessment assignments, including projects, oral presentations, reports, case analysis, and examinations, should be used to assess learners' diverse skills and capacities.

2.2.4 Assessment methods

The Curriculum and Assessment Policy Statement declares that assessments might be formal or informal. Teachers can use formal assessment to evaluate how much learners have progressed in a grade and in a particular subject in a systematic way. Projects, oral presentations, demonstrations, performances, tests, exams, and practical demonstrations are all examples of formal assessment. Informal or everyday appraisal is the procedure for observing, talking, having learner-teacher dialogues, and having informal classroom discussions to measure students' improvement. It could be as straightforward as possibly pausing a lesson in order to observe learners

or having a conversation together with them about their progress. Informal or everyday assessment, according to the CAPS, can be utilised to offer learners with feedback and enhance instruction without the need for recording. Assessment is a crucial part of teaching and learning that should be planned ahead of time (DoE,2011).

Teachers should employ methods and processes include rich questioning, comment-only marking, sharing criteria with learners, and learner peer- and self-assessment, according to William et al (2004). On the other hand, Gilmore (2002), emphasises assessment approaches that could be used to describe or enhance assessment methods, for example by utilising the wide range of tasks for assessment and procedures that address all learners' capabilities; a prerequisite for quick, straightforward, specified tasks; a greater use of photographs, graphics, and newspapers; manipulative, visual, and aural duties; as well as problem-solving theory and practice.

Another teaching and assessment approaches include group work, improving children's and teachers' questioning skills, and using cameras and video recorders (Gilmore, 2002). Assessment procedures, according to teacher professional development philosophy, should transform teaching practices and student learning.

2.2.4.1 Formative and Summative Assessment

According to Ngwenya (2012:41), the boundaries between formative and summative assessment are ambiguous. Ngwenya argued that this ambiguity has actually hampered the development of effective assessment methods. The terms "formative" and "summative," according to Garrison and Ehringhaus (2007:1), do not have to be difficult to define, but they have become so in recent years. This is particularly true when it comes to formative assessment. Garrison and Ehringhaus (2007:1) went on to say that both summative and formative assessment are necessary components of a balanced assessment system. If you rely too heavily on one or the other, according to Garrison et al., the reality of learner achievement in the classroom may become unclear.

According to Ngwenya (2012:45), Scriven (1967) was the one who initially distinguished between formative and summative assessment methods, and Scriven's distinction was largely meant to emphasize the distinctions in program evaluation methodologies. The field of assessment has progressed both theoretically and practically since the era of Scriven.

The distinction between formative and summative assessment has sparked a lot of debate (Bell & Cowie, 2001; Black & William, 1998a; Harlen, 2005; Taras, 2007) However, according to Black & William (1998a), many teachers still lack a clear understanding of these distinctions. In their Handbook of formative and summative evaluation of student learning, Bloom, Hastings, and Madaus (1971) were the initial ones to articulate the distinction between formative and summative assessment. In contrast to Scriven, they refer to the student evaluation procedure as evaluation instead of assessment.

By examining requirements for successful feedback, Sadler (1989) created the notion of formative assessment. He sees formative evaluation as a judgment on the quality of a student's responses. There is judgment in Sadler's and Scriven's definitions, meaning that summative assessment comes first and is utilised to offer feedback in a formative assessment. Sadler started by explaining the distinction among both formative or summative assessment in this manner:

Formative assessment is apprehensive about how quality judgments of learner answers (exhibitions, works of art) could be utilised to form and develop a competency of the student by avoiding the inconsistency and wastefulness of trial-and-error learning. Summative assessment is distinct from formative assessment in the sense that focuses on summarising a student's status of achievement and is geared toward submitting a report at the conclusion of a term of study, notably for certification purposes (Sadler, 1989: 120).

In agreement with Bloom et al., Dixon and William (2001) perceive the major difference among both formative and summative evaluation owing to a strong emphasis on time. Formative assessment is said to take place during class time, whereas summative assessment occurs at the conclusion. Summative assessment is used to determine what students know and don't know at a specific moment in time.

As a result, summative assessment, such as Sadler's, is linked to standardised exams and examinations as a grading procedure accountability metric. In the discussions over formative and summative assessment, Black has made a significant contribution. William and Black's distinction demonstrates the difference among both formative and summative assessment:

Assessment is defined as serving a formative function when it elicits evidence that leads to construct-referenced interpretations that serve as the foundation for effective action in improving performance, whereas summative functions prioritize consistency of meanings across contexts and individuals (William & Black, 1996: 537).

By listing opposing qualities, Harlen and James (1997:28) aimed to tell the distinction among formative and summative evaluation. They discovered that formal assessment should put dependability first, while formative assessment should prioritise the usefulness and validity, depending on these features. In theory, informal and formal assessment have different functions to play, according to these experts:

Any planned or spontaneous teaching method used to elicit learners' conceptual progress during instruction is considered formative assessment. This is in contrast to summative assessment, which elicits learners' knowledge and abilities in order to record achievement and provide grades (Harlen & James, 1997: 28). This is consistent with McDonald and Boud (2003), who define summative assessment as determining how much of a subject's content learners understand with the purpose of describing the quality of a learner's achievement after the teaching and learning process is completed.

Formative and summative assessment, according to Harlen (2005) and Bloom et al., are treated independently since they serve different purposes, namely to aid and summarise learning. The difference among formative and summative assessment is also a question of function and purpose issue, in the opinion of Black and William (1998a). According to Black and William, summative evaluation is used for review, transfer, certification, and accountability. When similar information is collected in the same way, it is classified as formative when it is used to assist learning and teaching, and summative when it is only used to keep records and to report also.

According to Black and Wiliam (1998a), formative assessment is a type of assessment that aims to give detailed feedback and learning assistance. According to Black et al, formative assessment includes the following:

An assessment activity can aid learning if it gives information for teachers and learners to utilise as feedback in assessing themselves and each other in order to modify the teaching and learning activities in which they are involved. When the evidence is really used to alter the instructional effort to meet learning goals, the assessment becomes formative (Black et al., 2003:43).

Formative assessment is the response to summative evaluation (Taras, 2007 and Black & Wiliam, 2003). In agreement with Taras and Black & Wiliam, McMillan (2007:10) says that teachers must do more than just assess students on a regular basis and respond to their feedback in a formative exercise.

Summative assessment turns formative when commenting is utilised to enhance and as well as improving teaching and learning (Irving, Harris, and Peterson, 2011). Formative evaluation looks at how pupils are progressing, and summative assessment looks at how they perform. To put it another way, summative and formative assessments are intertwined and create one continuous process. Teacher professional development theory was utilized to determine how both formative and summative assessment approaches effect favourably on student accomplishment in order to better understand how they influence Accounting teaching and assessment.

According to the researcher's observation, assessment is a multifaceted concept. In other words, a single assessment can create evidence, which can then be utilised to make decisions regarding student learning and growth, as well as to improve quality and effectiveness. The use of several measurements, on the other hand, encourages a more thorough and accurate evaluation.

2.2.5 Assessment tasks

Formal Assessment, according to CAPS, is defined as all assessment tasks that are the component of a year-long formal assessment program. In the interest of advancement and certification, the teacher marks and formally records these tasks. Formal assessment tasks should be customised to the age and stage of development of the individual. These assignments should be developed to cover the subject's content and contain a variety of tasks that will help the student meet the subject's objectives (DoE, 2011).

According to CAPS, examples of formal assessments tasks or models include:

2.2.5.1 Project

The CAPS recommends each grade only has one project each year. The following bare minimums should be taken into account while preparing a project (DoE, 2011):

- Learners should be provided with suitable direction before the start of the project, as well as their progress, should be tracked.
- The most of the time, projects are related to a problem.

2.2.5.2 Presentations

- Presentations is conceivable or verbally given, they must, however, be documented.
- Before the presentation begins, every grading criterion for the presentation should be made available to the students.
- When there are sufficient resources, it's a good idea to encourage electronic presentations.

2.2.5.3 Case Study

- Students are given a real-life issue, event, or an occurrence connected to the subject. It is expected of them to play a part in communicating their viewpoint.
- They might make use of their own experiences, that of their peers, or previous knowledge to understand, analyse, and provide solution to an issue or difficulties.

- Newspaper stories, magazine articles, and TV or radio interviews are all good examples of case studies. Learners must read and/or listen to material, sift through it, and then make educated conclusions. Lower-order questions, such as verbatim quotations from the article, to higher-order questions, such as analysing comments and maybe making suggestions, are all possible.

2.2.5.4 Reports

In most cases, a report is a written document that summarises the findings and recommendations of an investigation. In comparison to a project, this is usually shorter and more focused on the topic; for example, a company has approached you for your opinion on whether the company is experiencing liquidity concerns. It is closely tied to problem-solving because it typically requires consulting an expert for guidance on a problem.

2.2.5.5 Tests

A minimum of two tests should be written in a controlled environment for Grades 10-12. Tests and examinations should adhere to the following:

- All classes in the same grade must finish the task on the same day.
- The same test should be given to all students, which should be done in an exam setting;
- questions must meet examination requirements at the end of the year;
- testing must cover the various cognitive and difficulty levels as in examinations.

2.2.5.6 Examinations

The table below presents guidelines that should be considered when constructing an examination.

Table 3: Guidelines for Accounting examination

| | |
|---|-----|
| Content that is particular for the class | 80% |
| Content from prior grades that has an impact on succeeding grades' assessment | 20% |

2.2.6 Curriculum

In its most basic form, the term "curriculum" refers to an explanation of what, why, how, and how well pupils should learn methodically and in a scheduled manner. The curriculum is a tool for achieving a goal rather than a goal in and of itself, for encouraging a good education (UNESCO IBE 2011).

The term "curriculum" has been used to describe a variety of meanings, varying between a structured 'course of study' (originates from Latin *currere*) to a broad perspective that encompasses all of the learning opportunities that the institution provides (e.g. "the curriculum is the totality of experiences which are planned for children and young people throughout their education, wherever they are educated") (Scottish Government 2009). The curriculum is a list of tasks used to develop, plan and coordinate an educational or schooling program, considering the determination of learning goals and content, techniques (as well as assessment), and materials, as well as teacher and trainer training setups (CEDEFOP 2011).

The curricular determines the foundations and contents of education, as well as their order in terms of the amount of time available to engage in learning activities, features of teaching institution, learning traits characteristics, especially in terms of methods to be used, learning and teaching resources (such as new technology and textbooks), profiling and evaluation of teachers (Braslavsky 2003). The curriculum can also be thought of as a political and social agreement that embodies a society's shared vision while also taking into account international, national and local requirements and needs. As a result, public debate and participation with a varied range of stakeholders are becoming more common in today's curriculum development and reform processes. The creation of curricula has evolved a major topic of debate among politicians, professionals, practitioners, and the general public, with often diametrically opposed points of view.

The National Curriculum Statement (NCS) for Grades R–12 lays out the knowledge, skills, and values that should be taught in South African classrooms. The goal of the curriculum is for students to learn and apply knowledge and skills in ways that are relevant to their everyday lives. As a result, the curriculum fosters knowledge in local contexts while also considering global imperatives (DoE 2011a:8).

2.2.7 School provisioning

According to research, the physical environment of the school has a favourable impact on "teaching and learning effectiveness, as well as student learning outcomes" (DoE, 2008:8). Therefore, school provisioning determines the nature of teaching and learning. Furthermore, literature levels blame on the government of the day for perpetual low-quality education received by African children in South African public schools, as "education exclusion to the underprivileged, and a pure contravention of human rights, and children's rights to better education" (Thaba-Nkadimene, 2020: 1). In 2008, a policy framework was created to "control and formalise the provision of school infrastructure and to give recommendations towards an equitable provision of an enabling physical teaching and learning environment for all learners in South Africa" (DoE, 2008:8). School provisioning refers to educational institutional access to digital resources that includes connectivity and access to educational technology required to usher schools into blended learning, and robotic and coding that came along with the fourth industrial revolution (4IR). In South Africa, 80 percent of public schools are under-resourced (Spaull, 2013), with 75 percent of impoverished learners attending such schools. The presence of no-fee schools, which educate 70% of such children (Taylor, Wills, & Hoadley, 2019), is indicative of poor schools with poor learners.

2.2.8 Teaching method

A teaching approach refers to the concepts and tactics used by teachers to aid students in learning. The subject matter to be taught, as well as the learner's personality, impact these tactics. A teaching approach must be adapted to the learner's characteristics and the sort of learning it is meant to produce in order to be effective and appropriate (Achinstein, 2010).

In a teacher-centered learning paradigm, the teacher is the primary authority figure. Students are considered as "empty vessels" whose main objective is to passively collect information (through lectures and direct instruction) in order to prepare for testing and assessment. In this model, teaching and assessment are two distinct entities. In a learner-centered learning environment, teachers are the authoritative figures, but both teachers and students play an equal role (Sankoh, 2021).

The major role of the teacher is to guide and support students' learning and overall comprehension of material, which includes group projects, portfolios, and classroom participation. Because student learning is constantly measured throughout teacher instruction, teaching and assessment are intricately intertwined. Class participation, demonstration, recitation, and memorization are all frequent teaching methods (Sankoh, 2021). Teacher professional development theory was utilised to establish how the employment of various teaching methods might affect positively on student accomplishment in order to understand how teaching styles influence the teaching and assessment of Accounting

2.3 THE CONCEPT OF EFFECTIVENESS OF ASSESSMENT METHODS

Teachers can use a variety of methods to assess student learning (Airasian 1991; Cross and Angelo 1988; Ferrara and McTighe 1992; Stiggins 1994). Three important themes, regardless of the methodology utilized, guide effective classroom assessment. Classroom evaluations should: (1) improve teaching and learning; (2) use a variety of data sources; and (3) give accurate, dependable, and fair criteria.

Effective teaching necessitates ongoing assessment of student learning in the classroom. Teachers can use a variety of assessment tools to analyse students' interests and weaknesses, develop and adjust curricula, as well as provide students and parents with feedback on development and accomplishment (McTighe, 1998 et al). Assessment is critical, according to Hamlin (2016), since the data collected can be utilised to enhance student learning, enhance training, and communicate proof of the learning process with others (accountability). Assessments must be useful, targeted, and long-term in order to be effective. Good assessment is meaningful, manageable and sustainable. As informed by teacher professional development theory, use of assessment methods should transform teaching practices and student learning. To put it another way, planning for evaluation necessitates prioritisation; measuring everything that moves is neither sensible nor practical (Allen, 2002).

2.4 EFFECTIVE TEACHING METHODS THAT PROMOTE EFFECTIVE ASSESSMENT

Teacher-focused teaching methods are based on the teacher's actions to convey the topic to the learner, whereas learner-focused teaching methods are based on the learner's actions to grasp the matter, according to Bezuidenhout (2008). McChlery, Visser, and Vreken (2006) agree with Bezuidenhout, who claims that teachers must become more aware of their own teaching methods, in order to deliver effective education, teachers must understand their pupils' learning styles as well.

Educators are always confronted with the difficulty of developing and implementing the most successful teaching strategies that will promote academic achievement while also responding to the different needs of their learners, according to Jayapraba (2013:166). According to Leonard, Noh, and Orey (2008), cooperative learning is a successful approach in which students work together in small groups to achieve a shared objective by actively participating in analysing, interpreting, and putting the subject into practice in the classroom. Cooperative learning, according to Westwood (2008) and Beavers (2011), promotes the learner's active participation while also encouraging the development of social skills, communication, and independence.

Cooperative learning also allows learners to communicate their inner voice with others, allowing them to gain insight into one another's thinking process, according to Slavin (2009). This is the ideal technique since it allows learners to regularly connect with one another and communicate. Cooperative learning is the best suited teaching style for Accounting, according to Hartle, Kavanagh, and Zraa (2011), since it encourages interaction, sharing of ideas, and problem-solving in groups.

Using a question-and-answer method encourages learner-teacher relationship that is ongoing, according to Duminy and Shonge (1994:15). In agreement with Duminy and Shonge (1994:15), Kabiri and Rahimzadeh (2012:152) state that learners try to go away from the known and toward the unknown with the support of the teacher who encourages them to consider the new concept.

Furthermore, according to Letshwene (2014:44), the ideal instructional method for Accounting is question and answer because it increases both the teacher's and the learner's involvement. Accounting is a discipline wherein learners must keep in touch with their teachers on a frequent basis, particularly at the beginning of each chapter, in order to absorb and comprehend the principles. When one of the students asks a question, the teacher must make sure that all of the students are paying attention and that there are no interruptions or distractions so that everyone understands the question. Teachers, on the other hand, must ensure that their comments do not further confuse the students. The adoption of effective teaching methods, according to teacher professional development theory, would encourage successful assessment, which would have a favourable impact on student accomplishment.

2.5 SHIFTS IN ASSESSMENT PERCEPTION

Different authors define the term 'assessment' differently, according to the literature. According to Newton (2009), assessment seems to be a broad term that refers to everything from educational responsibility examinations to district-wide or intermediate assessments to routine class assessments. On the other hand, assessment is defined by Blake and Hanley (1995) as a task-based assessment of a learner's progress. Assessment, according to Fraser (1995), entails the creation of measuring tools, the generation of evidence, and the making of decisions. Assessment is, at its core, a process of making evidence-based decisions about students' development. Different parties make these decisions for various reasons. The distinctions between assessment-of-learning (primarily judgments of what a student has finally achieved), assessment-for-learning (primarily judgments to aid students in meeting learning outcomes) has been discussed in literature (Yan and Bound 2021:11). Another shift is the evolution of assessment-as-learning, which is described as a form of assessment that serves as a learning task in and of itself (Yan and Bound 2021:12). All assessment designs, including assessment-for-learning and assessment-of-learning, can be used for assessment-as-learning. Assessment-as-learning can be used as a foundation in both cases for assessment-of-learning and assessment-for-learning because one of its key main goals is to give students with learning opportunities through their assessment interactions.

To put it another way, whether the main goal of an assessment is to generate data to inform subsequent learning and teaching (for learning) or to report students' achievement over a period of time (of learning), how to inspire and facilitate students learning through the assessment activity should always be a key aspect of the assessment design.

2.6. HISTORICAL OVERVIEW OF THE PROBLEM IN ASSESSMENT

According to Ngwenya (2012) in *Teaching and Assessment in Accounting: An investigation into the perspectives of teachers at a rural KwaZulu-Natal school*, Formative assessment has been found to boost children's learning in a large amount of research (Bell and Cowie 2001; Black and William 1998; Black and William 2006; Elswood and Klenowki 2002; Stiggins 2005; Taras 2007). Assessment becomes formative when it gives information that teachers and learners may utilise to evaluate themselves and one another, as well as to change and enhance learning and teaching, according to Black et al. (2003). According to Black and William (2006), assessment is formative when teachers, learners, or peers seek out, analyse, and use data regarding student progress to make judgments about future steps in education.

While certain nations, like the United Kingdom, Australia, and New Zealand, have a good understanding of formative assessment and have implemented it successfully, Ngwenya (2012) claims that to put into practice is more difficult in environments where teacher-centeredness but instead summative assessment are still prevalent. According to studies, teachers' comprehension and interpretations of formative assessment in the classroom are still problematic (Lambert and Lines, 2000). Teachers do not comprehend formative assessment, according to Pryor and Lubisi (2002), and it is poorly implemented. According to Ngwenya (2012), several studies in South African schools reveal these a large number of teachers that lack expertise and view assessment as a tool for teaching rather than an approach for grading. As indicated by observations of their assessment practices, teachers are failing to understand the requirements of formative assessment like a teaching method.

Teachers continue to depend extensively on tests and exams as the primary mode of appraisal, according to recent studies in the assessment domain (Vandeyar and Killen 2007; Cassim 2010). Furthermore, testing and norm-referenced assessment continue to dominate teachers' assessment practices, according to Chappuis and Chappuis (2008), due to teachers' lack of understanding about new assessment theories and the numerous ways in which they might be utilised to help learners learn more effectively.

Most teachers, according to Reyneke et al. (2010), still believe that instruction and assessment are two independent processes. Similarly, Vandeyar and Killen (2007) show how teachers' attitudes for teacher-centered assessment are still quite strong. Paper and pencil exams are still used by teachers because they believe they are necessary for learning and understanding. These findings suggest that, despite knowing the benefits of formative assessment, teachers may continue to use traditional and summative methods because they believe children need to be ready for standardised assessments.

Learners must take a more active part in the process in their own assessment. through self- and peer assessment (Kirby and Downs 2007). In other words, teachers must delegate some of their assessment authority to their students. Cassim's (2010) research found that teachers lacked confidence and were confused about assessment, making them feel insecure and frustrated.

Swart (2006) revealed that assessment remains a teacher's domain and is utilised to record narrow indications of achievement. Swart claims that teachers had difficulty with peer and group work because they believed their learners were far too young to comprehend what these activities demanded. According to Cassim's (2010) research, when teachers attempted to engage students in academic tasks, the students saw it as an opportunity to socialize with their classmates, and the classroom was transformed into a playground.

According to Davies (2006), including learners in the assessment process clarifies the assessment assignment's learning objectives and equips them with the tools they require to succeed.

On the other hand, the vast majority of studies have confirmed that assessment is opaque. According to Reyneke et al. (2010), just a tiny percentage of teachers stated that they discuss evaluation criteria with learners, and the majority said they never do. Before beginning an assessment activity, it is necessary for learners to be well-informed on the criteria for assessment so that they understand the goals that their learning is intended to achieve. Teachers, on the other hand, rarely provide explicit evaluation criteria to pupils before beginning an assessment activity (Black and William 2006).

According to Chan's (2003) research, teachers believe they are accountable for decision-making in the classroom instead of involving learners or delegating such authority to them. Students were asked to award themselves a mark after filling out a rubric -based exercise in Davies (2006) and Kirby and Down (2007) studies. They discovered that if the assessment criteria were imprecise, it was likely to cause misunderstanding.

The case study method can be used to increase the depth of knowledge thereby encouraging an engaged attitude toward studying by providing technical and theoretical issues in a context that is truly practical, according to Boyce, Williams, Kelly, and Yee (2001). Hassall and Markus (2004) and Milne and McConnell (2003) say that case studies and scenarios provide learners based on a true story, circumstance, or occurrence connected to the topic. They must assume a specific position and assess, analyse, and solve problems based on their own experiences or existing knowledge. When given examples, the learners must be able to recognise and solve an unknown problem on the basis of their Accounting skills. As a result, students must investigate the question's specific numbers or something else, determine the issue, cite appropriate literature to support a conclusion, and propose possible solutions (Awayigo, Onumah, & Tsamenyi 2010)

Ngwenya (2012:39), asserts that activities for assessment that expose learners to the real challenges confronted by businesspeople and businesses should be used to inspire them to discover alternate ways of coping with situations. As a result, activities should familiarise learners to financial information evaluation in new and unfamiliar situations.

Accounting competency, according to Ngwenya (2012:39), is best exhibited by the ability to analyse and solve financial problems using financial information. Brown and Pickford (2006) agreed with Ngwenya this is the case really critical to provide learners with a chance to put new abilities into practice ahead of time so that they can judge how well they'll work in the real world. Pickford et al, went on to say that practical activities help students develop a deeper grasp of financial issues, establish connections, and apply what they've learned to real-life circumstances. Furthermore, when completing calculations in Accounting, there are numerous paths to an answer. To identify solutions, a variety of methodologies and approaches are applied. This concept emphasises that instead of being a one-time event, assessment should be viewed as a constant and cyclical activity (Suskie, 2004). Therefore, this study explores the effectiveness of assessment methods used in Accounting and how they are enacted. The research problem in this study is the poor performance of Grade 12 Accounting learners in some school in Ehlanzeni District. The efficiency of the assessment procedures used by Grade 12 Accounting teachers in several Ehlanzeni District schools is to blame for this poor result. The poor academic performance in Accounting by Grade 12 learners at Ehlanzeni District has been a concern for some time. Case schools selected for this study are among the underperforming schools at Ehlanzeni District, and most learners are performing poor in Accounting.

2.7. EDUCATIONAL THEORIES

There are numerous distinct views of how learners learn, according to Taylor (2002:227). Educational theories, according to Taylor, supply us with knowledge important during the process of learning, help teachers in deciding which aspects of the curriculum ought to be covered, and, in many cases, assist teachers in applying information from learning theories to construct learning environments. Constructivism, reinforcement, and achievement-learning theory are some of the ideas that can be used to teach Accounting.

2.7.1. Constructivist Theory

Letswene (2014:30) employed a constructivist framework to guide his research using material relevant to the learning process in his study on increasing Grade ten Accounting instructors' competences in the Gauteng Province's Ekurhuleni District.

According to Letswene (2014:30), constructivism is a learning philosophy based on the premise that we may form our own understanding of the world we live in by reflecting on our experiences. Constructivism is defined as seeing learners as active members in their own learning and knowledge creation, according to Mahoney (2004), in agreement with Letswene (2014:31) and Nieuwenhuis (2000:14). Constructivism is commonly seen as a viable alternative to the behaviorist viewpoint, which posits that pupils are passive receivers. According to the constructivist learning theory, learners learn more effectively when they actively create meaning out of new information. As a result, constructivism in accounting emphasizes the building of one's own understanding and problem solving. To involve learners in problem-solving, this idea necessitates collaborative teaching and learning activities. This is the prerequisite that presents Accounting teachers with new hurdles. According to Daniels, Lauder, and Porter (2009:83), Piaget's constructivism was more interested in how children's minds developed than in teaching. Constructivism, according to Siemens (2004:2), failed to grasp how learning happens in the workplace.

According to Leonard, Noh, and Orey (2008:4), what has been learned is organised based on representations in the mind of anything concrete or something intangible that may be utilised to a product, circumstance, or occurrence, according to Leonard, Noh and Orey (2004). Assimilation is the process of incorporating new information into schemas that already existed; accommodation is the adaptation process that take place when schemas that already exist are not enough to take into account new data; and equilibration is the process of accommodation and assimilation achieving a mental framework that is balanced (ibid).

Furthermore, constructivism has significant implications for education, according to Slavin (2009:231), because it encourages the learners to be significantly more engaged in their own education than is common in so many settings. The essence of constructivist learning theory, according to Kahveci and Ay (2008:127), is philosophical, psychological, and educational research, rather than a unified theory with specific hypotheses to test. While this appears to have the potential to be a successful teaching strategy, teachers are underprepared in constructivist teaching and learning methods, as well as scaffolding strategies (Carlie, Jordan & Stack, 2009:65). Constructivism, according to the study, may be beneficial to Accounting teaching-learning and assessment methods since it allows students to analyse, evaluate, and recognize intermediate skills to be learned based on their needs and as informed by teacher professional development theory. This would help them succeed.

2.7.2. Achievement learning theory

Mongezi (2017) employed the achievement learning theory in his research on the difficulty of teaching and learning accounting in secondary schools in the Mthatha Education District. The premise that most people desire to attain and experience new levels of aspiration underpins the achievement theory, according to Mongezi (2017); Moorhead and Griffin (1989:176). The concept of level of aspiration highlights that people aspire to achieve the highest possible level of success possible while avoiding failure. People's ambition to strive increases as they achieve success. With reference to higher education, Hall, Woodroffe, and Singh (2014:14) maintain that Accounting as a discipline, must integrate financial, managerial, and auditing knowledge, skills, and values. These knowledges, skills, and values must address and support South Africa's constitutional aims (legitimacy, accountability, accessibility, transparency, and ethical behaviour are examples of such attributes).

If learners succeed, their desire to succeed will be heightened, which, according to teacher professional development theory, will improve their performance. Behavioural theory, according to Kruse and Muer (2009:2), views the brain to be the black box and concentrates on observable changes in behaviour. In light of this, Mongezi (2017) asserts that the focus is on reinforcement and stimulus-response or disapproval of specific behaviours. Some students, for example, argue that Accounting is tough because they set low expectations and goals for themselves.

According to the researcher's observations, achievement learning theory may be helpful to Accounting learners because it can positively influence performance, and satisfactory performance in Accounting should be seen as the most important event as it is a gateway to the future success of learners. This event heralds a new dawn of an eagerly awaited future and the beginning of a new stage in life on the job market or in enrolling at tertiary institutions. As supported by the teacher professional development theory, active learning requires teachers' expertise as well as the development of knowledge and skills necessary for effective and efficient assessment practices.

2.7.3 Problem-based learning as teaching and assessment method

Another shift may be seen in Jayapraba's (2013) description, which states that problem-based learning began more than 30 years ago as a response to the shortcomings of traditional teaching methods. Problem-based learning combines technical accounting content, real-world experience, and lifelong learning skills to promote accounting knowledge. According to Westwood (2008) and McChlery, Visser, and Vreken (2006), the teacher acts as a facilitator rather than a leader or manager in a problem-based learning method.

Those who oppose problem-based learning, on the other hand, contend that, while it is a successful method, learners may grumble that they must do everything themselves and that the teacher never teaches (Edmonds, Edmonds and Mulig 2003). Borich (2000), on the other hand, believes that teachers still teach their students in problem-based learning.

According to the researchers' observation, problem-solving learning may be useful in the teaching-learning and assessment of Accounting because it is a learner-centred pedagogy. In other words, the researcher concurs with Jayapraba (2013) who asserts that problem-based learning procedures enable learners to gain abilities that they can apply in their future practice.

2.8. THEORETICAL FRAMEWORK

In this study teacher professional development theory was used to inform the study. Burns & Lawrie (2015:7) highlights that “in many places around the world, a large percentage of the world's teachers, regardless of the differences in their professional environments, take part in a very similar professional development approach - the workshop or "training"— despite the fact that research has shown that such a model has no impact on teacher practice or student progress.” Burns and Lawrie (2015: 145) have put in perspective the argument that “teacher professional development is in crisis – particularly in the world’s poorest” as well as the most vulnerable places.”

Regardless of their intentions, teachers must present themselves in a professional manner and endeavor to further their professional growth.” (Widayati, MacCallum, & Woods-McConney, 2021: 607). Literature indicates a need for teacher professional development (TPD) that stresses on pedagogical skills in improving student learning and teaching practice. Such TPD focuses on the development of teaching tactics used by teachers in the classroom. (Learning Option. (2011). To assist teachers in learning and improving the instructional strategies needed to teach these skills, effective professional development (PD) is required (Darling Hammond, Hylar & Gardner, 2017: 128). “Enabling educational systems to achieve on a wide scale the kind of teaching that has a substantial impact on student learning requires much more intensive and effective professional learning” (Wei, Darling-Hammond, Andree, Richardson, & Orphanos, 2009: 2).

Darling-Hammond, Hylar and Gardner (2017) outlines comprehensive teacher professional development model as having seven widely shared features:

- Concentrated on the content
- Incorporating active learning using adult learning theory
- Promotes teamwork in the workplace.
- Employs excellent practice models and modeling
- Assists with coaching and professional advice.
- Provides opportunity for reflection and feedback.
- Has a long-term existence

TPD that are conceived and conceptualised on the basis of the seven principles above are widely believed to have a high probability of achieving intended outcomes, such as improved teacher practice, improved student learning, improved student academic achievement, and overall school accounting performance.

2.8.1 Teacher professional development principles

In this research, the following principles of professional development for teachers informed its understanding of effectiveness of the assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province.

Table 4: Teacher professional development principles

| |
|--|
| <p>Active teacher learning is required in every professional development for teachers to experience hands-on experience.</p> <p>Modeling the new teaching and assessment strategies and allowing teachers to put their theories into practice while also reflecting on them (Garet et al., 2001; Saxe et al., 2001; Supovitz et al., 2000).</p> <p>Transforming teaching practices and student learning. These impact positively on student achievement</p> <p>Teacher professional learning is achieved in TPD that is sustainable, job-embedded, and through collaborative teacher learning strategies.</p> <p>Community of practice that promotes teacher professional teaching and teacher collegial and collaboration.</p> |
|--|

Table 4 above depicts teacher professional development principles adopted in this study.

2.8.1.1 Active teacher learning

This study used active teacher learning, which is based on constructivism theory and focuses on the premise that human progress is a social phenomenon and that information is obtained via contact with others. Constructivism is a paradigm shift in our understanding of knowledge, education, and learning. As part of this study, active teacher learning refers to an approach to instruction that entails actively engaging teachers. As informed by teacher professional development theory, the Department of

Education's workshops should be geared toward improving teacher development. In other words, the Accounting activities that are discussed during workshops should promote active teacher learning and collaborative solving of the problems.

According to Darling- Hammond (2017), teacher professional learning is gaining popularity as a way to support the increasingly complex talents students need to develop in order to prepare for future education and careers in the twenty-first century. This observation is back up by Beaten et al (2013), who argue that empirical studies around the world strive to develop active, self-regulated, and collaborative forms of learning, which are the most advantageous in terms of both learning quality and preparedness for lifelong learning.

2.8.1.2 Modeling the new teaching and assessment strategies

Darling-Hammond et al. (2017) recommend utilizing advanced teaching methodologies to help students acquire skills such as deep understanding of a difficult topic, critical thinking, complex problem-solving, effective communication and teamwork, and self-direction. As a result, effective professional development is required to assist teachers in learning and refining the pedagogies necessary to teach these competences. This is in line with Brinke et al. (2007) findings, which revealed that assessment is incorporated into learning and instruction in the new learning technique and covers complicated features (the abilities, the characteristics in a specific domain). Brinke emphasizes that new assessment methods are being developed to complement this new approach, such as peer evaluation and competency assessment. As a result, the teacher professional development philosophy encourages teachers to model innovative teaching and assessment approaches and to provide opportunity for them to practice and reflect on them. To put it another way, teachers should be able to employ innovative teaching methods in the classroom if they so want. In the classroom, problem-based learning, project-based learning, and peer teaching should all be utilized. Student engagement should be a priority in teaching. They should make a connection between what they're learning and what they're doing in the actual world.

Teachers should employ tactics like group work and collaboration to change teaching practices and student learning, which will improve student accomplishment. Learners work together in groups or as an entire class to solve a problem or accomplish a task in collaborative learning.

2.8.1.3 Transforming teaching practices and student learning

Teacher professional learning is achieved in TPD that is sustainable, job-embedded, collaborative teacher learning strategies. In other words, teachers should be able to combine their understanding of the subject and to effectively and efficiently teach it. During workshops and school support visit by the Department of Education, teachers should be empowered with teaching and learning strategies which are geared towards improving overall learner performance in schools. This is in line with Timperley (2008), who claims that teachers require assessment knowledge and abilities to maintain a student-centered approach: the ability to identify precisely what pupils know and can do is essential for teaching that is attentive to the needs of each learner.

According to Andrews (2011), learner preferences are shifting, and there is evidence that students are wanting a different type of learning experience than what is currently accessible. Andrews (2011) believes that accessibility and qualities of existing and emerging technologies, rather than technological determinism, are driving these learning preferences. As a result, being a good teacher necessitates the use of unique and new teaching tactics to fit the requirements of individual learners. This implies that technology and other related platforms should be employed to promote the processes of teaching and learning, e.g., YouTube, mobile devices and videos etc. Incorporating technology into the classroom is a great approach to actively involve and engage learners, especially in the twenty-first century, when digital media is all around us. This can be used to complete and complement what is happening in the classroom situation.

2.8.1.4 Teacher professional learning

Teachers' knowledge and skills are reinforced and improved through TPD, allowing them to improve their learners' ultimate results. It enables teachers to participate in professional development to stimulate their thinking and professional skills, ensuring that their work is critically informed, relevant, and up to date. Professional learning, according to Doecke (2008), is a "add on" to teachers' professional lives, not a "add on." To put it another way, professional learning should be viewed as a crucial kind of capacity development, providing teachers with the information and abilities they need in order to fulfil the requirements of their learners.

Teacher professional development may lead to dynamic and creative cooperation among teachers and educational institutions (i.e., in the context of ongoing networks) between professional education providers such as schools, universities, industry, and commercial providers. Yoon et al (2007) state that teachers who participate in quality professional development are likely to increase their learners' achievement.

2.8.1.5 Community of practice.

A community of practice is a group of people who have a shared interest in something they do and meet regularly to learn how to do it better. Based on the tenets of teacher professional development theory, teachers should operate as a community of practice that promotes teacher professional teaching and teacher collegial and collaboration. Teachers can pull their experiences together by establishing network platforms e.g. WhatsApp groups or cluster groups where they share information and resources that promote effective teaching and assessment practices. This also opens up possibilities for knowledge sharing, capacity building, and learning. Wenger (1998) agrees with this viewpoint, claiming that communities of practice perform five essential functions. They teach, encourage, grow, and integrate.

According to Elbousty et al (2010), professional learning committees provide a platform for teachers to design common assessment, assess their responses to learners' work, and observe one another. During peer observations, teachers observe and discuss best practices with one another.

As a consequence, teachers can execute their function meaningfully if they are supported, trained and empowered with relevant skills and resources, and in turn this will impact positively on student achievement and overall-learner performance in schools.

2.9 CHAPTER SUMMARY

In this section of the study different literature and theories were reviewed to map the strategies for assessing the effectiveness of the assessment methods used for Grade 12 learners in Ehlanzeni District, Mpumalanga Province. In facilitating an informed understanding of the implementation of assessment methods in Accounting, studies such as the work of Ngwenya (2012), Mongezi (2017) and CAPS were reviewed.

CHAPTER THREE: RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

The methods of research utilised in the research are presented in this chapter. According to McMillan and Schumacher (2006:9), research methodology relates to how a researcher communicates the research design, data collection methodologies, and data analysis of their study. They go on to add that research methodology serves as a foundation for getting information via the use of authorised and dependable methodologies. The research methodology for this study addresses aspects such as the paradigm of the research, approach of the research, design of the research, population, sampling technique, collection of the data, analysis of the data, and quality assurance. Finally, ethical issues are discussed.

3.2 RESEARCH PARADIGM

A research paradigm is required for any investigation. A paradigm, according to Patton (2002:65), is a set of ideas and sentiments concerning the world and how it should be comprehended and explored in humans. The interpretivist paradigm is one of the qualitative research paradigms employed in this study. This paradigm was chosen by the researcher as it is “normally employed, where possible, to give an account of the life experiences of the participants in order to give meaning to [their] experiences” (Mouton, 2001:85). In agreement with Mouton (2001:67), Interpretivism, according to Cresswell and Plano Clark (2007:76), stresses getting to know individuals on their own grounds and in their own social circumstances. In other words, it is a systematic and interactive approach to investigation with the goal of better understanding the perspectives of participants in natural context on a particular occurrence under investigation; thus, the goal of this study is to establish the perspectives of those participating when it comes to Accounting assessment methods they use in the Ehlanzeni District. As a result, Accounting teachers communicated with one another and they talked about their experiences with the researcher as an interviewer regarding Accounting assessment methods. In this respect, the participants expressed their thoughts, feelings, ideas, interpretations, and justifications on the issues that the Ehlanzeni District faces in assessing Accounting.

3.3 QUALITATIVE RESEARCH APPROACH

This study employs a qualitative research methodology. According to McMillan and Schumacher (2006:50), qualitative research is an examination wherein researchers obtain data in person through engaging with selected participants in their surroundings or study field. They go on to say that qualitative research is based on a philosophy known as naturalistic phenomenology, which holds that individual and community views of the situation shape diverse realities. The nature of the research topic, which intends to investigate the effectiveness of assessment methods that are used in Accounting in Grade 12 in secondary schools in the Ehlanzeni District, influenced the approach adopted. The goal of this research is to figure out what causes students to perform poorly in Accounting. As a result, the distinctive concerns of this topic prompted the researcher to take a qualitative method in order to fully identify and explain the specific challenges affecting Accounting assessment.

The qualitative method focuses on data analysis in order to provide a qualitative interpretation of social occurrences, and the methods used to achieve this goal differ depending on how data was gathered (Babbie, 2001:45). According to Babbie, qualitative research is more fitted to explanation, either working with meanings or behavioural patterns, because it relies on a detailed account of events or people. Qualitative research is critical for developing theories, developing policies, improving teaching experiences, and addressing societal challenges. On an individual and collective level, they examine in detail social acts and beliefs of persons, attitudes, and views (Maree, 2007:130).

Cresswell (2007:37) asserts that “one of the strengths of qualitative research is that it focuses on ordinary events naturally occurring in natural settings.” According to Maree (2007:46), qualitative research concentrates on social awareness processes from the perspective of the participants. In qualitative research, the nature of reality and human behavior is produced by the participants. In view of such reasons by Creswell (2007), Maree (2007), Johnson and Christensen (2008), the researcher believed that the usefulness of assessment procedures in Accounting in Grade 12 in Ehlanzeni District secondary schools should be investigated using a qualitative study strategy.

3.4 RESEARCH DESIGN

According to Maree (2007:70), research design is the plan or approach that underpins assumptions based on philosophy when one determines the participants in the research, instruments, and methods used throughout the phase of collection of data. According to Johnson and Christensen (2008:48), “a research design is the outline, plan, or strategy that is used to answer the research questions and it is based on qualitative data and tends to follow the exploratory mode of the scientific method.”

This study used a case study research method to acquire a better understanding of the issues that teachers and learners experience when it comes to accounting assessment. With this in consideration, the researcher decided to investigate the effectiveness of assessment methods in Grade 12 Accounting. Research using case studies is a type of a qualitative investigation that focuses on presenting a thorough description of one or more circumstances (Johnson & Christensen, 2008). A case study is methodical research into a specific event with the purpose of documenting and interpreting the phenomena of interest (Maree, 2007:75); and this research is focused on the effectiveness of the assessment methods in Accounting for Grade 12. In this study, five secondary schools in the Ehlanzeni District were chosen as part of design of the study.

3.5 SAMPLING

Sampling is described by De Vos, Strydom, and Fouche (2011:392) as “a selection from a population, to identify the participants or subjects included in the research.” A sample is a selection of items from a broader population based on predetermined criteria (Johnson & Christensen, 2008:222). Fraenkel and Wallen (2006) agree with Johnson and Christensen (2008) that a sample is a small portion of the entire group of objects, instances, or individuals which constitute that study's topic. A sample is a representation of the entire population from which it was taken.

The sample for this study was chosen using convenience and selective sampling. The five schools used for this study were selected using a convenience selection technique.

The five schools were selected for their proximity towards the researcher and their geographic location. Convenience sampling is normally used in qualitative studies (White, 2003:145). Convenience sampling happens when population members are chosen because they are conveniently available, according to Maree (2007:177). Purposive sampling has the advantages of being quick, inexpensive, and helpful in interpretive research in which the researcher wants a cheap, rapid estimate of the reality, and also in pilot test in which only a few participants are needed to check a survey question, according to Cohen, Manion, and Morrison (2001:76).

Three participants were randomly selected from each of the five secondary schools (Principal, HOD, and Accounting teacher) to make a sample of fifteen. Purposive sampling was used since it was believed that “it is a method used in special situations where the sampling is done with a specific purpose in mind” (Maree, 2007:178). The sample size for this study is made up of Principals, Head of Departments (HODs) and Educators from five (05) Secondary Schools in Ehlanzeni District. These schools are a good mix of rural and deep rural schools.

The researcher purposefully selected these individuals because they are those who are actively engaged in the teaching, learning, and assessment of Accounting, and thus might give useful information about the usefulness of assessment methods in this field. Purposive sampling, according to Cohen, Manion, and Morrison (2007:85), is that when the researcher chooses the instances to be used in the sample based on their normal behaviour or possession of the desired traits.

3.6 DATA COLLECTION

According to Johnson and Christensen (2008:89), data collection method is a word that describes the process of preparing and generating data. To collect information from teachers from five selected schools at Ehlanzeni District, face-to-face in-depth individual interviews and non-participant observations were used by the researcher. The researcher devised a variety of methods for gathering data and instruments in order to make certain that the study would be thorough, reliable, and research-worthy.

These, according to the researcher, are not only intertwined and mutually beneficial, however, it is also a great chance for teachers to generate information in various of ways. Every essential question informed and aligned each of the methodologies and instruments. To respond to the central research question, *“What assessment methods are currently used in the teaching and learning of Accounting in the FIVE schools identified as samples for this research study in Ehlanzeni District?”* In order to elicit teachers' assessment challenges, an interview schedule that was semi-structured interview was employed devised to gather information prior to the lesson's observations.

In addressing the secondary question:

- *What are views of Grade 12 Accounting teachers and EMS and HODs on the level of attendance to workshops organised in their circuit?*
- *What are views of participants on the effectiveness of Accounting assessment strategies?* The researcher combined the aforesaid methodologies with document analysis, which included policies and records of teacher assessment.

To respond to the final question:

- *How do Accounting teachers and EMS HoDs perceive their pedagogical content knowledge?*
- *What are challenges that Accounting teachers face in the teaching of the subject?*

The researcher designed and arranged for interviews with each participant to collect their comments regarding how they felt about classroom assessments and how they dealt with them.

3.6.1 Interviews

Face-to-face, in-depth individual interviews were conducted by the researcher in this study to acquire detailed information regarding the obstacles confronted by teachers and learners during assessment in Accounting. Face-to-face interviews were done with individuals to obtain data from the source. To collect information from the participants, the researcher employed an open-ended interview schedule (see Appendix D).

Interview is just a dialogue between two people where the interviewer asks the participant questions in order to learn about his or her thoughts, opinions, current events, attitudes, and habits. (Maree, 2007:35). Individualised in-depth face-to-face interviews were done in a semi-structured manner to provide the researcher (questioner) and respondents (the interviewees) some flexibility. The semi-structured interview allowed participants to speak freely, resulting in a wealth of information (McMillan & Schumacher, 2006:204). Semi-structured interviews are also known as in-depth interviews because they allow researchers to learn more about a participant's ideas, views, expertise, thinking, passion, and attitudes about a topic (Johnson & Christensen, 2008:210). According to Johnson and Christensen (2008), in-depth individual interviews use open-ended questions to gather information on respondents' interpretations, how they see the world, and how they interpret or give meaning of key life experiences. Face-to-encounter interviews were used to elicit responses from respondents regarding the challenges that Accounting assessment methods face in the Ehlanzeni District High Schools.

The interview session was prepared by the researcher and followed during the interviews (see Appendix D). Each interviewee's session lasted a minimum of 45 minutes. The secondary school teachers' comments were collected using English because the participants were all teachers. The responses were recorded verbatim in the researcher's note pad.

3.7. DATA ANALYSIS

Data analysis, according to Maree (2007:297), is the process of finding patterns in data, presenting questions about those themes, generating hypotheses, obtaining data from specific individuals on target topics, and verifying these hypotheses. Data analysis, according to Johnson and Christensen (2008:35) and Maree (2007) is the process of interpreting and transforming unstructured data into useful information.

Qualitative data analysis, according to McMillan and Schumacher (2010:367), is a type of data analysis that is largely an inductive approach of data collected and detecting themes and links between the categories. Inductive analysis is used to analyse qualitative research data. Inductive analysis is used by qualitative researchers to

synthesis and create meaning from the data that ranges from specific facts to categories and patterns (McMillan & Schumacher, 2010:267). In this study, the data was examined using a thematic method. Thematic analysis was chosen as the method of analysis in this study as it is “a qualitative analytical method which identifies, analyse and reports patterns (themes) within data” (Braun & Clarke, 2006:79). Furthermore, it organizes and describes the data collection in (rich) detail to the bare minimum. It also interprets different parts of the research issue. The researcher organised the information, divided it into digestible chunks, synthesised it, looked for patterns, and determined what was significant and what needed to be learned. In Chapter Four, the researcher's analytical procedure is described in full.

3.8. QUALITY ASSURANCE MATTERS

According to Johnson and Christensen (2008), Maree (2006), and MacMillan and Schumacher (2006), the two most significant psychometric properties to be considered when employing a test or assessment technique are validity and reliability. According to Johnson and Christensen (2008), when qualitative researchers talk about research validity, they usually mean qualitative research that is plausible, convincing, and trusted, and so justifiable.

3.8.1. Validity

According to Cohen, Manion, and Morrison (2007:160), validity refers to how effectively an empirical measure accurately reflects the notion being evaluated. It can be seen in the precision with which the findings and conclusions were reached. Validity is the ability of an instrument to test what it promises to test (McMillan & Schumacher, 2006:206). To assure the study's validity, the researcher devised methodologies for assessing data reliability and minimizing the skewed effects of personal prejudice.

Prior to the primary research, a preliminary study of four Cluster leaders (two Accounting Cluster leaders and two English Cluster leaders) was done to determine the validity and reliability of the instruments. Preliminary research was undertaken in the researcher's district, utilising a small group of cluster leaders who were deemed to have same attributes to those in the main study, but who were not among the 15 participants in the main study. After the questions were designed and produced, pretesting was required to check for bias in the methods, the interviewer, and the questions (McMillan & Schumacher, 2010:206). The preliminary study benefited the researcher in discovering information regarding the clarity of the questions, instructions, and structure, as well as receiving feedback on the validity of the interview in order to minimise issues and inaccurate questioning. This technique also aided in determining how much time each participant in the main study would take to interview.

3.8.2 Reliability

The researcher guaranteed reliability by eliminating causal errors that could influence the research results. According to White (2003:193), reliability means that the researcher's conclusion corresponds to the current condition of affairs in the real world. A trustworthy research instrument produces similar data from similar respondents across time (Louis, Lawrence & Keith, 2009, p.117). Two of the four cluster leaders that participated in the instrument's pilot testing are English teachers, who checked for grammatical problems and the validity of questions in relation to the research objectives.

3.9 ETHICAL MATTERS

Ethics refers to a set of moral standards proposed by a person or group of people (Cohen, Manion & Morrison, 2007:160). According to McMillan and Schumacher (2006:58), ethics refers to publicly established principles and behavioural norms regarding the most appropriate treatment of experimental subjects, respondents, workers, supporters, helpers, and learners. The researcher discussed terms with parties such as district DoE officials (specifically District Director and Circuit Managers heading selected schools), SMTs, and teachers at selected schools in order to conform to ethical measures.

The study's objectives were made clear to the teachers who took part in the survey. The following actions were respected and followed: obtaining permission from the above-mentioned parties, agreeing with participants to fill out informed - consent form, safeguarding participant confidentiality and anonymity, and protecting participants from danger. As a means of conforming to the ethical concerns to consider, all of the following sorts of ethical standards were taken.

3.9.1 Permission to carry out the research

The researcher submitted a formal letter to the Mpumalanga Department of Education (see Appendix A), Principals, SMTs, and teachers of selected Public Secondary schools in to get permission to conduct the investigations and to negotiate for the involvement of teachers from secondary schools in the Ehlanzeni District (see Appendix B). All conditions outlined in this permit will be adhered to. The Turfloop Research and Ethics Committee (TREC) will be consulted for ethical clearance.

3.9.2 Voluntary participation

Participants were provided written consent forms to sign as a confirmation of their willingness to participate in the study (see Appendix C). The researcher went over the research objectives with the participants in detail to put them at ease and urge them to participate freely. The participants were also advised that they might discontinue their involvement at any time if they so desired. According to McMillan and Schumacher (2006:99), "obtaining informed consent" means providing potential subjects or their legal representatives with "all possible or adequate information on the investigation's goal, the procedures to be followed during the investigation, the possible advantages, disadvantages, and dangers to which participants may be exposed, as well as the researcher's credibility."

3.9.3 Anonymity and confidentiality

The participants were advised that during the analysis of data, they would be assigned fictitious names rather than their real names to guarantee privacy, confidentiality, and secrecy. This approach is in line with Maree (2007:120), who recommends and encourages researchers to avoid using their real names in the text. Maree (2007:120) emphasises that "participants' identities must be protected, and their names should never appear on the researcher's work." Before beginning the study, the researcher informed the participants that an alphabet or code would be given to them, such as instructor A, teacher B, in order to keep them anonymous, and that alphabetical letters would be assigned to participants, such as participant A. The researcher guaranteed that all information submitted by the participants would be kept strictly confidential, protected, and made available for research purposes.

3.9.4 Respect for the participants and protection from harm

The participants were guaranteed that their comments were critical and reliable in interpreting and applying the study's findings and suggestions in its context. The cultures and religions of participants were fully respected.

3.10. CHAPTER SUMMARY

This chapter outlines the study's methodology. It gives an overview of the research paradigm, methodologies, and the research design that was used in this research. Principals, HODs, and teachers from Ehlanzeni District secondary schools served as the study's target group. The convenient sampling strategy was utilized to choose the five schools from which fifteen individuals were randomly selected to create a sample for the current investigation. The data was gathered from fifteen randomly selected volunteers who were picked for their managerial ability and subject specialisation, as well as their prior experience with the problem. Information was gathered through face-to-face interviews with semi-structured questions and non-participant observations. Ethical steps such as obtaining permission from the Mpumalanga Department of Education, SMTs, and Accounting teachers, ensuring confidentiality and anonymity, and protecting against injury were observed and carried out. The findings of the investigation are presented in the following chapter.

CHAPTER 4: DATA ANALYSIS AND DISCUSSION

4.1 INTRODUCTION

This chapter examines and discusses information gathered based on interviews and questionnaires, including themes that came up in the interviews with teachers, Department heads, and Principals in five schools in Ehlanzeni District's Mgwenya Circuit. The researcher first presents results which validate the research process and data, as well as the summary of themes and sub-themes and then finally presents data from interviews.

4.2 RESULTS

4.2.1 Validation of research process and data

Qualitative data was collected from five teachers, five HoDs and five Principals in Sikhulile and Mgwenya Circuits using semi-structured interviews. Thematic and narrative analysis were used to examine the findings. Teachers were given the designations of Teacher 1, Teacher 2, Teacher 3, Teacher 4, and Teacher 5, while HoDs were given the designations of HoD 1, HoD 2, HoD 3, HoD 4, and HoD 5, and principals were given the designations of Principal 1, Principal 2, Principal 3, Principal 4, and Principal 5.

The analysis of qualitative data followed step-by-step process of data coding, code classification, code patterning and organising the emergent themes. The discussion of qualitative findings commences with results wherein themes emanating from teachers' interviews as well as from HoDs interviews and those from Principals interviews are presented.

4.2.2 Summary of themes and sub-themes

Table 4.1 displays the sixteen (16) themes that emerged from the interview data.

Table 5. Summary of key themes and sub-themes

| Research question | Theme | Sub-theme |
|--|--|--|
| How often do you attend Accounting workshops? | Variations on the prevalence and frequency of Accounting workshops experienced by teachers | |
| How helpful were such workshops that you attended? | Workshops offer teachers learning spaces and community of practice | Workshops offer support to teaching, learning and assessment. Workshops assist in addressing difficult areas in accounting teaching and learning. |
| | Workshops offer annual Accounting structure | Distribution of work programmes and pace setters Formal Assessment Tasks |
| What are some of the difficulties you've encountered in the Accounting work schedule (syllabus)? | Prevalence of Accounting content gaps among learners | |
| | Difficulties in the content area such as balance sheet and cash flow | Introduction of new content in Balance Sheet and Cash Flow Statement (e.g. buy-back of shares) poses challenges to teachers and in turn, it affects teaching and learning. |
| | Introduction of two papers for Accounting. | |
| | Shortages of LTSM | |
| | Lack of pedagogical technological devices | |
| How do you address such challenges for the effective assessment of Accounting in Grade 12? | Past Question Papers are used to teach and revise. Enacting extra classes. | Using different resources and strategies reinforce the teaching, learning and assessment processes. |

| | | |
|---|--|---|
| What resources do you use to teach and assess Accounting in Grade 12? | Textbooks, accounting answer books, past question paper | Resources clarify specific content and context of the subject matter for teaching, learning and assessment. |
| What impact does the lack of resources or learner-teacher support materials (LTSM) have on accounting evaluation? | Lack of LTSM makes it difficult for teaching, learning and assessment | Lack of resources delays effective teaching, learning and assessment. Negatively impact on student learning and self-regulated learning Limited learners' practice Time-consuming for teachers and teachers to draw blocks for entries. Lack of resources impact negatively on overall Accounting pass rate in deprived schools |
| What are your qualifications for teaching accounting? | Subject specialisation by Accounting teachers Teachers' experience of teaching Accounting | |
| How crucial is it for an Accounting teacher to be well-versed in the subject? | Accounting content knowledge | |
| What teaching and assessment methods do you employ in Grade 12 Accounting? | Instructional methods such as question and answer, problem-solving and team-teaching. | |
| What do you think about the ways teachers use to examine Accounting in Grade 12? | Methods of assessment | |

Table 5 above presents the themes and sub-themes that arose from interviews with teachers, HoDs and principals. The results for these participants suggest a number of patterns such as variations on the prevalence and frequency of Accounting workshop

as experienced by teachers, workshops offer teachers learning spaces and community of practice, and the submission that workshops offer annual Accounting structure. There were responses that suggested that the prevalence of Accounting content gaps among learners complicate the assessment of knowledge and skills in Accounting, as much as there were difficulties in the content area such as Balance sheet and Cash Flow Statement. Respondents indicated that the introduction of two papers for Accounting, shortages of LTSM, and lack of pedagogical technological devices also complicated the entire assessment trajectories for this subject. In addition, use of previous question papers for teaching and revision purposes, use of extra classes, lack of LTSM makes it difficult for teaching, learning and assessment. There were indications that lack of qualifications impact negatively on teaching and assessment, having content knowledge make the assessment effective and efficient through the deployment of dynamic instructional methods, e.g. question and answer, problem-solving, lecture and discussion method, using different assessment methods for learning and assessing.

4.3. PRESENTATION OF FINDINGS

The researcher discusses the result of data gathered through interviews with Principals, Department Heads, and teachers from the secondary schools that participated in this study in this section. Agustina et al. (2021) state that the leadership of school principals and the climate of the school have a substantial impact on teacher productivity. On other hand, Bano (2020) state that head teachers have a substantial impact on the total instructional activities of schools.

4.3.1 Variations on the prevalence and frequency of Accounting workshop as experienced by teachers.

From teachers' views, it was found that there are variations on the prevalence and frequency of Accounting workshop, that ranges from zero to 3 times per term. This finding emanates from the research question, *How often do you attend Accounting workshops?*

HoD 3 emphasises:

“I have not attended a workshop for Accounting. I have not been teaching Accounting, but now as an HoD, I am compelled by situations because the former Accounting teacher left after getting a promotional post in another school and now I am teaching Accounting.”

As informed by professional development theory, teacher education is under jeopardy, especially in the poorest in the world and most vulnerable countries. According to the findings, Accounting is taught by teachers in two of the selected schools who have never attended a Department of Education workshop. I strongly agree that such a practice denies these teachers an opportunity to be empowered in order to interpret and implement curriculum policies which drive the teaching and assessment in a more effective and efficient manner and this might affect students' learning and in turn overall performance. This finding is in line with Hill (2012) who established that in order to truly understand teaching practice, one must go beyond the textbook and participate in trainings and education programs.

Six participants in this study said that they do attend workshops once per term.

Teacher 5 explains:

“Yes, at least once per term. Quite helpful in explaining the content and formal tasks for the quarter.”

All in all, this study confirmed that seven of the participants share the same good practice of attending workshops at least twice per term.

Principal 2 said:

“Yes, twice per term and we are able to close the content gap and we also establish how far have we have gone with our ATP coverage.”

The overall opinion of the attendees supports the need for regular Accounting sessions. In these programs, subject weaknesses were investigated, and expert teachers have always been allowed to contribute their knowledge with other teachers, assisting them in validating the researcher's results, according to the participants.

The participants also mentioned that after attending workshops they were able to network, share resources and teaching strategies in order improve examination results in Accounting.

When teachers attend workshops on a regular basis, their students' learning and performance may be improved in a number of ways. In order to assist teachers to perfect the instructional strategies needed to teach these abilities, effective professional development is required (Darling-Hammond et al, 2017). In other words, teachers in the same circuit or district may easily share resources and teaching strategies or instructional practices aimed at improving the overall pass rate in Accounting. Attending a workshop to learn the most up-to-date skills in various areas improves one's teaching abilities. As a result, teachers may be able to assist others in areas where they have established competence. Those who invest in their professional growth are more likely to be effective leaders in the classroom (Fresno Pacific University Staff, 2021).

4.3.2 Workshops offers teachers learning spaces and community of practice

The participants in this study submitted that workshops offer Accounting teachers learning spaces and community of practice. This finding emanates from the research question, *“How helpful were such workshops that you attended?”* Firstly, a learning space is used to describe a place where teaching and learning take place, while a community of practice is a group of people who are sharing a common interest in something they doing and learning how to do it better via frequent interactions. Therefore, from teachers' views, it was found that workshops are helpful and beneficial because they interact actively, share ideas, strategies and learn from each other in order to improve results and performance of their learners in their respective schools. Workshops also provide teachers with an opportunity to learn new content. They largely saw development sustainability as a positive process towards meaningful teaching and learning that ultimately leads to improved performance.

Teacher 3 explains:

“It was quite helpful especially in explaining the content and formal tasks for each term. We also share better strategies and methods of teaching Accounting”.

Teacher 4 highlights:

“It was really helpful because we even had an opportunity to discuss how the scrapping of the use of cheques in the banking sector would affect the Accounting curriculum”.

This study supports Wenger's (2014) claim that the school is not the privileged learning environment. It is not a closed, self-contained environment where learners gain knowledge to use outside of the classroom, but rather a component of a wider learning system. As informed by the teaching professional learning theory which sees a school as a community of practice, I strongly agree that workshops empower teachers to communicate with one another in order to discover new options, solve difficult problems, and develop new mutually advantageous opportunities. Moreover, apart from learning new things, by attending workshops, teachers can also build new relationships and establish connections with like-minded people. Many of them even get an opportunity to meet other people in their area of shared interest. The research also established that even school leadership regard workshops as some form of professional development for their teachers. This assertion is backed up by the fact that some of the schools pay for the travelling costs of their teachers to participate in workshops organised by the Department of Education

4.3.2.1. Workshops provide support to teaching, learning and assessment

The participants agreed that workshops can help in teaching, learning, and assessment. This finding emanates from the research question, *“How helpful were such workshops you attended? Workshops, according teachers, help with accounting teaching, learning, and assessment. Those that attended indicated that during workshop sessions, different teaching and assessment strategies are shared to capacitate teachers so that they may execute their duties effectively and efficiently. This finding is in line with Burns (2018) who shows that workshops have real strengths- they are good platforms for exposing teachers to new information and new challenges.*

HoD 1 stresses:

“During the workshop we were given hand-outs showing examples on how to record EFT transactions and Direct transfers in the Cash Receipts and Cash Payments Journals, instead of using and recording cheques.”

I strongly agree that attending workshop exposes teachers to new possibilities to learn something new from their peers who have better experience and knowledge to share with them as professionals. According to the research, workshops also provide staff development in terms of teaching, learning, and assessment approaches, including learning material development, assessment and moderation planning, implementation, and review.

4.3.2.2. Workshops assist in addressing challenging areas in the teaching and learning of Accounting

The participants said that, workshops assist in addressing challenging areas regarding the teaching and learning of Accounting. This finding emanates in response to the research question, *“How helpful were such workshops you attended? Workshops were found to help teachers address difficult areas in the classroom.*

HoD 3 stresses:

“The workshop assisted us to understand that Accounting assessment tasks should not only focus on mastery of accounting procedures and techniques of recording transactions emanating from source documents through to journals, ledgers, trial balances and financial statements, because that approach appealed to only a certain sector of the high school population, e.g. learners with numerical skills who were systematic and orderly in their approach.”

Workshops provide teachers with professional development that helps them become more efficient in their teaching and assessment procedures by introducing them to new delivery techniques, assessment styles, and record-keeping methods. This finding is in line with the work of Queens University of Charlotte (2021) that suggests that when teachers learn new teaching tactics through professional development, they can return to the classroom and adjust their lecturing styles and curricula to better meet their learners' needs. I also strongly agree that this exerts a positive impact on student achievement.

4.3.3. Workshops create a space for dissemination of the Annual Accounting Structure.

According to the research findings, workshops which are hosted by the Department of Education for Accounting teachers, provide a space for dissemination of the Annual Accounting Structure. This finding emanates from the research question, *“How helpful were such workshops you attended?”* From teachers' views, it was found that workshops are helpful because even new teachers who have joined the system get an opportunity to be inducted and mentored and also the content and topics in the Annual Accounting Structure are systematically discussed.

Teacher 4 highlights:

“At the workshop we discussed the Annual Teaching Plan and Work schedule for Accounting.”

Workshops encourage coaching and expert support, and the research findings show that even experienced teachers get an opportunity to be updated on new changes or developments which effect the subject which they teach. The research shows that change is unavoidable in the curriculum and because of this, workshops and subject meetings are essential.

This conclusion agrees with Tanner (2002), who claims that the workshops were an effective technique of bringing about practice modifications. The findings of this study revealed the importance of personal engagement, particularly in respect to satisfying specific human needs, which was facilitated by the workshop.

I completely agree that the academic achievement of Accounting learners is influenced not just by the content of the Accounting curriculum, but also by well-defined Accounting programs and therefore, platforms such as workshops create space for dissemination of information and annual teaching structure. In other words, teachers are guided on issues relating to subject content, context, progression and integration of topics as contained in their work schedule and this in turn, will enable them to execute their duties correctly and to produce good results from their learners. It can be said that workshops constitute a crucial component in the prosperous implementation of policies, Annual Teaching Plans and Annual Work Schedules.

4.3.3.1. Distribution of work programmes and pace setters

The research findings indicate that workshops create space for distribution of work programmes and pace setters. This finding emanates from the research question, *“How helpful were such workshops you attended?”* From teachers' views, it was found that workshops are helpful because work programmes and pace setters were distributed and discussed.

Teacher 3 explains:

“Yes, workshops are very helpful because we received the annual teaching plan and work schedule, therefore we are able to pace ourselves as we teach”.

HoD 4 stresses:

“Yes, very helpful. The work programmes and pace setters received assist in monitoring the progress.

This finding is in line with the principles of the teacher professional development theory which encourages opportunities for feedback and reflection.

The research established that during workshop teachers are engaged with the discussion of planned sequence (schedule) in which work is to be covered by them in their respective schools. I strongly agree that workshops offer teachers an opportunity to identify and understand the sequence in which there are going to cover the topics listed in the teaching plan. This conclusion is in line with Bower's (2019) observation that inexperienced teachers benefit from the plan since it clearly shows them what they need to teach and when they need to teach it.

4.3.3.2. Formal Assessment Tasks

The participants in this study indicated that workshops create a space for discussing formal assessment tasks. This finding emanates from the research question, *“How helpful were such workshops you attended?”* From teachers' views, it was helpful because they had an opportunity to discuss types of formal assessment tasks that should be administered with learners in their schools.

HoD 2 explains:

“We discussed how we should implement the components of the school-based assessment tasks for the whole year, e.g., Reports, Tests, Projects, Case studies and Preparatory examination.”

The participants indicated that these variations on the implementation of the formal tasks in all the sampled schools. These variations relate to the nature, quality and characteristics which each formal task poses. The research findings showed the following weakness in formal assessment tasks that are implemented by schools:

Written reports administered by schools only covered the application part of the subject. These lack in the integration of questions that are testing basic thinking skills, ethics and internal controls.

This lack of innovation in projects as tasks was evident in a majority of schools that used past papers as a project. According to CAPS (2011:38), in order to create capabilities for communication and decision-making in a project, learners should be given assessment activities that require them to use social and collaborative abilities that allow them to connect with people successfully and properly.

Case studies used by schools do not carry the requirements of case study's characteristics. Case studies and scenarios, according to CAPS (2011:39), provide learners with real-life scenarios, challenges, or experiences linked to the topic. They are required to take on a specific role and evaluate, analyse, and solve problems based on their own experiences or prior learning. When presented with examples, the student must be able to recognize and address an unknown problem using accounting knowledge. While teachers stress the need of knowing essential principles and rules, and processes in order to prepare learners for more advanced Accounting topics, I believe they are unable to alter information to improve learners' thinking levels. To put it another way, teachers do not introduce students to activities for assessment that require them to go above and beyond the curriculum of the grade.

4.3.4. Prevalence of Accounting content gaps among learners

The study confirmed there is a prevailing deficit in the fundamental of Accounting knowledge and skills among learners. This finding emanates from the research question, *“What are the challenges that you come across in the Accounting work schedule?”*

Teacher 3 highlights:

“Before the first curriculum change in 1994 which led to the introduction of EMS, Accounting was taught as an independent subject from Grades 8 to 12. EMS brought its own challenges: a problematic tension between policy and implementation. Policy, as outlined in the Grade 8 and 9 EMS curriculum, includes the knowledge, skills and attitudes needed by learners. The implementation of it is immensely challenging for both teachers and learners due to various contextual factors: inappropriately qualified teachers in Grades 8 and 9, a curriculum that left too little time for Accounting, and little or no support from curriculum officials from the District and Provincial Education Department”

HoD 1 explains:

“The fact that Accounting learners are entering the FET Band with a lack of basic knowledge and skills, changes in the Accounting curriculum has caused anxiety among Accounting teachers, officials and the public in general”.

According to the participants, the lack of thorough concentration on Accounting curriculum between Grades 8 and 9 specifically resulted in previous knowledge difficulties to learners, which Accounting teachers would have to correct in Grade 10. Because Accounting is a cumulative subject, teachers believed that learners who lacked prior knowledge of the subject would have difficulty learning areas that required critical thinking. Teachers in Grade 10 were put under a lot of stress because they had to teach three years' worth of material in a single semester. For many teachers, this resulted in a difficult catch-up scenario, which was aggravated by overburdened content in Grades 11 and 12.

4.3.5. Difficulties in the content area such as Balance Sheet and Cash Flow

There are serious difficulties in the content area such as Balance Sheet and Cash Flow Statements which both teachers and students are currently experiencing. This finding is based on the research question, “*What are the challenges that you come across in the Accounting work schedule?*” Amongst others, the research identified the following as contextual constraints in certain content areas of the Accounting curriculum:

Poor vocabulary development by learners: This poses a challenge because new words are introduced by teachers in their explanations, board-work, text and PowerPoint slides etc. This finding is in line with Ngwenya's (2012) findings, which revealed that Accounting's distinctive language was a stumbling block in the subject's teaching, learning, and assessment. In other words, learners frequently misinterpreted questions due to the distinctive wording. Teachers believed that if learners did not fully comprehend concepts in Accounting, they were much more likely to misinterpret the meaning of the questions. In addition, structural factors stemming from Grade 10 students' lack of readiness contributed to Accounting topic overload in subsequent grades. Teachers were worried about that learners entering Grade 10 Accounting with insufficient apprehension as a result of in-depth attention on Accounting in earlier grades in EMS.

Principal 3 has put it in perspective in stressing that:

“The root causes for poor performance in Financial Statements such as Income Statement and Balance Sheet, is that the Accounting Equation is not taught properly to learners in Grade 8 and 9.”

I strongly agree with principal 3 about the importance of understanding the basics of Accounting Equation, which are $Assets = Owner's Equity + Liabilities$. In other words, understanding the elements of the Accounting Equation should enable Accounting learners to easily understand the formats of Financial Statements for example, Income Statement and Balance Sheet. In other words, if teachers themselves do not have a thorough understanding of what they are teaching, it

becomes challenging for them to transmit the content knowledge meaningfully to their learners and in turn that will affect the overall learner performance of the academic institution.

Another barrier is teachers' lack of curriculum knowledge. Teachers had an insufficient knowledge of the emerging subject of accounting as well as its integration into the curricula, as evidenced by the figures. Teachers have a limited comprehension of accounting teaching and assessment, while being informed of the modification and objectives of the policy. This could be due to teachers' strong dependence on topic sequence rather than a thorough comprehension of the entire curriculum. This demonstrated a lack of comprehension of the subject's inherent complexity.

4.3.6. Introduction of two papers for Accounting, i.e. P1 and P2

Even though the introduction of two Accounting papers was warmly received by teachers and schools, the overlapping of certain topics created a problem in the classroom and learning space for both teachers and learners, according to the participants in this research. e.g., Fixed Assets and Inventory Valuation. This finding is based on the research question, *“What are the challenges that you come across in the Accounting work schedule?”*

Teacher 1 explains:

“According to the Annual Teaching Plan (ATP), Fixed Assets and Inventory Valuation can be assessed in both P1 and p2. I am therefore not sure how deep should I teach it for each paper and I am not sure whether I should teach Ledger accounts only or Fixed Asset note when teaching the management of Assets.”

The teachers do not understand the extent to which the topics of Fixed Assets and Inventory should be taught in each paper. Another observation was that the introduction of two papers brought about the inclusion of a formulae sheet in each paper. Thus, learners no longer study financial indicators with deep understanding because they know for a fact that they can rely on the formulae sheet and this causes underperformance by learners when answering higher-order questions which assess analysis and interpretation of financial information.

Teacher 4 explains:

“Eight out of the twelve learners in my class do not perform well in financial indicators. They find it difficult to source information correctly from the question paper using the formulae sheet. They waste time.”

The teachers and learners are not taking the advantage of the splitting of the Accounting paper into P1 and P2, by easing the burden of preparation. The previous examination structure required learners to write one Accounting paper which was out of 300 marks in 3 hours (180 minutes). However, the new examination structure split the Accounting paper into two papers for 150 marks each, giving learners the advantage of writing each paper in 2 hours each (120 minutes).

4.3.7. Shortages of Learning Teaching Support Material (LTSM)

The non-availability of LTSM has a negative effect when Accounting is taught and learned. This finding is based on the research question, *“What are the challenges that you come across in the Accounting work schedule?”*

Principal 3 stresses:

“Non-availability of LTSM has a negative effect, because resources are key for teaching-learning and assessment. Resources are those things that are combined in order to achieve the goals that we are working towards. There is a shortage of classrooms and teaching aids. There are no duplicating machines which can be used to reproduce the material at hand, as well as worksheets.”

The learners cannot learn and be assessed effectively to do formal or informal tasks on a continuous basis when such a lack in resources is evident in the schools that participated in this study. Participants raised a concern about a high copying rate which occurs frequently between learners who are sharing textbooks.

Participants also mentioned that non-availability of copying machines deprives learners of using specially designed answer books and worksheets, thus, teachers end up being forced to draw columns on the chalkboard and this is time consuming and somehow compromises learners from being exposed to formats of financial statements for example, Income Statement, Balance Sheet and Cash Flow Statement.

4.3.8. Lack of pedagogical technological devices

The lack of pedagogical technological devices and computer laboratories has a negative effect in Accounting teaching, learning and assessment. This finding is based on the research question, *“What are the challenges that you come across in the Accounting work schedule?”*

HoD 1 explains:

“Lack of computer laboratories limits us in teaching Accounting by using videos for our learners to observe Accounting lessons.”

Teacher 2 explains:

“The school does not have data projector that we can use for lesson presentations.”

According to the findings, it was difficult for teachers to give learners practical assignments that were based on real-life situations due to a shortage of technology gadgets, resulting in learners' entire reliance on the teachers. The employment of various lecturing methodologies, such as the dialogical approach, the use of audio-visual tools, simulations, and technology-based tools and apparatus, may result in high pass rates in the classroom. This study supports Liu's (2010) assertion that Web 2.0 innovations are emerging on a daily basis, regardless of the fact that there are numerous programs for users to use, the most popular Web 2.0 social media sites are Google, iTunes, Facebook, Myspace, Instagram, blogging, wikis, Tumbler, and Twitter. These social media platforms are being used by preservice teachers in communication, entertainment, and education. As a result, I am convinced that approaches that allow students to study in their own way and stimulate interaction amongst themselves during the learning process are effective in achieving successful pass rates in Accounting.

4.3.9. Use of Textbooks, Past Examination Question Papers and Answer Books for teaching and revision.

The research showed that teachers use textbooks, past examination papers and answer books for teaching and revision. This practice is done to train students in answering the formatted questions correctly, thereby improving effective assessment in Grade 12. This finding is derived from the research question, *“How do you address such challenges for the effective assessment of Accounting in Grade 12?”*

HoD 5 explains:

“Because textbooks provide limited actives for practice purposes, I therefore use past examination papers for homework and revision with my learners.”

Teacher 3 stresses:

“Textbook activities have limited coverage of cognitive levels. They do not cover enough problem-solving activities.”

In addition to textbooks, the research showed that teachers are also using worksheets for teaching and revision. This finding is derived from the research question, *“What resources do you use in the teaching and assessment of Accounting in Grade 12?”*

HoD 4 explains:

“With my learners, we are using textbooks, worksheets and past papers for teaching-learning and assessment in Accounting.”

Teacher 1 stresses:

“In addition to textbooks, I also use Accounting past papers and answer books. This assist my learners to be familiar with the use of Answer Books.”

According to the findings of this study, textbooks are used in the lot of schools for teaching, learning, and assessment of Accounting. Despite the fact that it is encouraged in Accounting that each learner should have own textbook, I strongly agree that the use of textbooks alone does not promote meaningful learning and also it does not prepare learners adequately to meet the demands and expectations of the

final examination. This study accords with Mbili (2019), who indicated that assessment activities in Accounting Grade 12 textbooks are insufficient since they aren't reaching the benchmark from the outside assessments and appraisal regarding the style of questioning and degree of cognitive. Teachers also confirmed that some textbooks include poor to insufficient visual visuals that are designed to assist and guide them during teaching. As informed by the theory of teacher development about the transformation of teaching methods and student learning, it can be stated that textbooks fail to adequately prepare students for practice since they do not focus on real-life concerns, solve unexpected challenges, or develop innovative answers to a variety of issues.

The research indicated that there is a reason why teachers always encourage the use of past papers as part of teaching and revision. Amongst other reasons cited by Accounting teachers were that the use of past papers enables learners to get used to the structure of the examination paper and also the language they use. Teachers also felt that the use of past papers assists in training learners on time management and equally the fact that the learners get to understand the allocation of marks and the marking guideline. This finding is in line with Wiley (2009), who asserts that past papers may also be utilized as an organizational tool for better time management because you can make plans based on each component of the work. Additionally, they assist you become more familiar with the words and terminologies that will be utilized in the actual exam. Past test papers, in my opinion, one among the most popular useful instruments for preparing for examinations both internal and external as they provide learners a practical understanding the way the upcoming examination paper will appear and the important topic areas or themes that will be addressed.

The research also indicated that schools currently use Accounting past question papers and answer books. I strongly agree that the usage of previous exam papers reinforces teaching, learning and assessment; however, it is vital that teachers should adapt these past papers to make them unrecognisable when used for testing as formal tasks. The research also confirmed that teachers who use past examination papers for revision purposes have the chance to improve confidence when teaching. On the other hand, learners who use past examination papers when studying also

have an opportunity to refine their ability to answer questions and therefore this leads to the attainment of overall good results.

4.3.10. Use of extra classes

In addressing challenges for effective assessment in Grade 12, the teachers conduct extra classes with learners in the current circumstances. This finding is derived from the research question, *“How do you address such challenges for the effective assessment of Accounting in Grade 12?”* The teachers openly stated that extra classes with their learners have become a normative practice. Extra lessons are a way for learners to catch up on subjects that might be difficult to them and for them to receive extra help from their teachers.

Principal 2 explains:

“The school has a programme of extra classes for the Grade 12 learners every Saturday. We want to improve our results.”

Teacher 1 explains:

“We have decided to collaborate and combine our Accounting learners with the nearby school and we teach them on Saturday from 8h00 to 12h00.”

According to Burns (2013), teachers participate in a process of shared inquiry and collaborative learning and practice in the most successful professional development strategies.

Some of the sampled schools are doing well by collaborating in the conduct and delivery of extra classes. This gives them an opportunity to share resources and expertise for the betterment of the overall results. I strongly agree that the benefits of conducting extra classes with learners is that it improves performance in any area of struggle or subject and helps with preparation before examinations.

4.3.11. Lack of LTSM makes the teaching, learning and assessment in Accounting all to be difficult.

In Grade 12, the lack of LTSM has become a problem that makes teaching, learning, and assessment more challenging. This finding emanated from the research question, “*What influence does the non-availability of resources or LTSM have in Accounting assessment?*” The study identified that nine out of fifteen respondents (60%) stated that there are insufficient textbooks for both students and teachers.

Teacher 2 stresses:

“We do not have enough textbooks and learners end-up sharing. This really poses a challenge towards teaching and learning”. At least if the school can have a photocopying machine, then we will be able to expand the material and make it accessible for every learner.”

The availability of instructional resources such as textbooks helps to the school pass rate. Any school which does not have textbooks and other teaching materials is bound to experience a low pass rate. This finding is in line with Ndikumwani (2013) whose study concluded that teachers’ lack of teaching and learning materials consequently affects their learners who do not make the good grades in the final analysis.

The absence of LTSM has a detrimental impact on student achievement and in addition this practice is against the principles of teacher professional development theory which emphasizes that active learning professional development experience requires teachers’ experience. This study is in line with Meyer (2008), who discovered a shortage of LTSM in Accounting and suggested that teachers require LTSM for the FET phase in order to enhance their Accounting students’ test and examination performance.

Accounting is a practical subject which needs each learner to have their own textbook for practice purposes. The teaching - learning process for both teachers and learners will be difficult if Accounting learners do not have textbooks, and the overall quality of the results will suffer as a result. It is also important that schools that offer Accounting should have photocopying machines, printers and computers. This enables them to develop Accounting worksheets and workbooks that can be used by Accounting

learners, in the process helping the Accounting teacher to save time in drawing lines on the whiteboard/ chalkboard.

4.3.12. Subject specialisation by Accounting teachers

All participants in the sampled school seemed to have majored in different subjects, but all of them had done some Accounting in institutions of higher learning. This finding emanated from the research question, *“What qualification do you have in teaching Accounting?”*

HoD 2 explains:

“I have a Secondary Teacher’s Diploma”.

Teacher 3 explains:

“I have a National Diploma in Accountin.g”

HoD 5 explains:

“I have a three-year degree in Accounting and Higher Diploma in Education”

At the level of all these teachers holding a three years’ diploma and degrees, it is expected that they should possess a particular level of subject content mastery compared to someone who did not major in commercial subjects. The assumption in this research has been that teachers who specialised in Accounting were much more likely to have a greater content knowledge than the gaps anticipated in those who did not specialise in Accounting. Teachers are required to be professional and to continue their professional growth, regardless of their objectives. This finding is in line Kampen (2019) that teacher professional development encompasses any form of continuing education activity for teachers. It is certainly one of the ways in which the teachers can enhance their abilities and, in turn, boost student outcomes. Consequently, teachers should improve their professional knowledge so that they are competent and effective. According to Kampen (2019), learning can be formal, such as classes, workshops, and seminars, or informal, such as independent research or peer learning activities. Good teachers, in my opinion, are better at efficiently instructing students. Teachers who have exposure to continual learning chances and professional development resources are more prepared to become great teachers, especially if their learners have learning challenges or perform beneath grade level.

4.3.13. Teachers' experience of teaching Accounting.

The research indicated that Accounting teachers in the sampled schools all had some varied years of experience which ranges from 7 months to 18 years. This finding emanated from the research question, "*What qualification do you have in teaching Accounting?*" In study, those who have taught Accounting for three years and below were regarded as inexperienced and those who have taught for four years and above were regarded as experienced teachers. Two participants had the lowest experience which amounts to 7 months' experience and 1-year experience, respectively. They are followed by seven respondents who have six years in teaching Accounting and the four respondents with 14 years teaching experience and finally, two with 18 years of teaching experience. Only 20% of teachers in the sampled schools were inexperienced. This conclusion is consistent with Akinsolu (2010) who indicates that teachers without proper qualifications discourage learners from learning. This ends in poor pass rates in the schools and certainly this has a negative impact upon student achievement.

4.3.14. Accounting content knowledge in teaching and assessment.

A content knowledge undoubtedly ensures that the teacher is effective and efficient in the assessment of learners. This finding emanated from the research question, "*How important is it for the Accounting teacher to have content knowledge?*" Most teachers in this research have adequate Accounting content knowledge, even though the learner performance in their schools is poor. Teachers think that effective teaching needs a thorough methodology, as well as a thorough comprehension of the subject, curriculum, student behaviour, and learning objectives and results. This finding corroborates Spaul (2013) who found poor teacher content and lack of pedagogical content knowledge as factors militating against successful performance of learners in specific subjects. As a result, teacher development programs should not only focus on improving pedagogy and classroom teaching abilities, as well as developing contemporary 21st-century talents like creativity and teamwork, but also on expert topic knowledge. To put it another way, teachers must constantly expose themselves to subject information that is deeper than what they are supposed to teach in order to keep ahead of their students.

4.3.15. Instructional methods for teaching and assessing of Accounting.

There were variations in the use of instruction methods in the sampled schools in the teaching and assessment of Accounting. This finding emanated from the research question, *“How do you teach and assess Accounting in Grade 12?”*

Accounting teachers were effectively using different instructional methods for teaching and assessing. Teachers suggested daily individual practice of the subject by learners as a way of mastering it and improving the performance of learners in school, others suggested group work where learners work together where they help each other and others believe on lecturing.

Teacher 4 explains:

“I am using different teaching instructional methods, depending on the nature of the study”.

HoD 2 stresses:

“The instructional method that I use is determined by what I teach or assess. At times I use lecture method or discussion method etc.” Lestari (2018) found that instructional approach is a crucial component in teaching and learning that determines teachers' as well as students' activities. In other words, effective teaching strategies have an impact on a variety of learner motivating characteristics, including a proclivity to think critically.

The teachers do not accommodate particular learning styles when planning or giving assessment activities. In other words, certain activities appeal to pupils who have a certain learning style. For example, learners who have strong "personal" styles (collaborative, participatory, dependent) prefer peer-centred studying and group discussions; learners with stronger "impersonal" styles (individual, avoidant, competitive) prefer texts, printouts, and lectures. I am equally convinced that teachers should identify ways to keep teaching quality high in their teaching and assessment practices, as well as the need of adopting a wide range of instructional approaches for catering of different learning types and creating an engaged and cohesive learning atmosphere through group collaboration.

The research also identified that different assessment methods are used by teachers when assessing Accounting. This finding emanated from the research question, *"What do you have to say about the methods used by teachers to assess Accounting in Grade 12?"*

Teacher 1 explains:

"I only use past examination papers for classwork and homework. This helps in preparing them for texts and final examination".

The Accounting curriculum necessitates topic integration in both teaching and assessment (DBE, 2014b:6). Singh (2011:215) discovered that there is low integration among Grade 11 Accounting learners in his research. Various aspects of the curriculum are covered as distinct themes. This has no bearing on the learners' ability to grow their knowledge base. Ngwenya and Maistry (2012:21) describe accounting as the process of conveying financial data in order to make informed financial decisions. The emphasis has shifted away from transaction recording and basic bookkeeping skills and toward a comprehension of Accounting rules that assist in the analysis and understanding of financial data.

The unique pedagogical style for teaching accounting is critical. Teachers are obliged to integrate diverse techniques in the Accounting classroom, according to Buckhaults and Fisher (2011:34), because the number of pupil registering for Accounting is at an all-time lower. Cooper, McCombie and Rudkin (2002) put forward that the pedagogical framework through which Accounting is taught and learned has a direct link to effective teaching and learning. According to the CAPS, Accounting learners must understand a variety of topics and competencies. Thus, it is very much essential that accounting teachers do not use a method that is one-size-fits-all when administering assessment tasks during the course of the year. It should be noted that the Accounting curriculum in the CAPS has been designed to achieve specific objectives. It is separated into two fields, each of which covers a broad range of topics and prepares learners for a broad range of professional opportunities. And this view is supported by the teacher professional development theory whose view is of an enabling education system designed to accomplish the type of teaching that has a significant impact on student learning on a large scale, extensive and effective professional learning is required.

4.4. SUMMARY OF CHAPTER

The section focused on analysis of data, data interpretation, as well as findings presentation. Teachers who do not participate in workshops hosted by the Department of Education are missing out on opportunities for professional development in terms of curricular regulations and content, which could affect successful assessment in the classroom.

Accounting teachers and learners have also been noticed not taking use of the extra hour provided by the introduction of two papers. The absence of LTSM and pedagogical technology devices has a bad impact on teaching, learning, and assessment, which has a detrimental impact on the learning processes that are meant to result in successful Accounting pass rates.

CHAPTER FIVE: CONCLUSION, SUMMARY AND RECOMMENDATIONS

5.1 INTRODUCTION

This section concludes and makes suggestions about the aspects that influence the proper implementation of assessment methods in Accounting in Grade 12. The goal of the study was to see how efficient the current assessment methods in Grade 12 Accounting classes are, as researched internationally and within South Africa. The focus was on analysis different factors that Accounting teachers view as major hindrances to the effective implementation of assessment methods in Accounting as a curriculum subject offered under CAPS in South Africa.

The key findings were:

- (1) Inadequacy of Accounting workshops and non-attendance by teachers
- (2) Lack of pedagogical content knowledge (PCK) by Accounting teachers
- (3) Accounting content gaps among learners and difficulties in the content area such as Balance Sheet and Cash Flow Statement
- (4) Shortages of Accounting Learning Teaching Support (LTSM),
- (5) Inadequate pedagogical technological devices for the teaching, learning, and assessment of Accounting.
- (6) The use of ineffective accounting teaching and assessment methods and
- 7) Inadequate assistance by the Education Department.

5.2 SUMMARY OF KEY FINDINGS

5.2.1 Key finding 1: Inadequacy of Accounting workshops and non-attendance by teachers

The study identified inadequate Accounting workshops and non-attendance by teachers to be hurdles in the assessment practices utilised in the schools. The study also established irregular attendance of workshops by teachers that defeats the intentions of teacher professional development and lack of monitoring by their schools and circuit officials.

This perpetuates the problem that schools encounter in teachers with poor content and pedagogical knowledge. Workshops should be used as engines and hubs for teacher professional development that promotes professional learning and community of practice. The point on the inadequacy in Accounting workshops and non-attendance by teachers, support Darling-Hammond (2017) and Burns (2015) findings on lack of coordinated and sustainable teacher professional workshops. These two researchers recommend a teacher professional model that stresses teacher professional development that influences professional learning by teachers, community of practice for sharing of disciplinary and pedagogical knowledge, teacher practice that involves learning new teaching and assessment strategies, promoting teaching skills and empowering teachers with teacher pedagogical content knowledge (PCK) and promotion of student learning, academic achievement and overall school performance. Furthermore, improving professional knowledge by teachers was identified as having the capacity of improving competency and effectiveness.

5.2.2 Key finding 2: Lack of pedagogical content knowledge (PCK) by Accounting teachers

This study found insufficient pedagogical content knowledge (PCK) to be prevalent among Accounting teachers. This conclusion is consistent with Spaul (2013) who discovered that teachers lack pedagogical content knowledge. The study also shows lack of access to continuing teacher development and professional learning opportunities, as well as a shortage of professional development tools for teachers. Teachers' in-service learning in the form of teacher professional development is equally important in education sector like in business and economic sectors. According to Schreuder (2014), Accounting Department Heads must assist teachers by encouraging an atmosphere of learning and improvement between accounting teachers.

To put it another way, they should mentor and assist new or inexperienced teachers in every aspect of their teaching. Accounting teachers should meet on a regular basis to take advantage of these opportunities for meaningful dialogue between teachers, resulting in the growth of all parties concerned.

5.2.3 Key finding 3: Accounting Content gaps among learners and difficulties in the content area such as Balance Sheet and Cash Flow

The study identified Accounting content gaps among learners and difficulties in the content area such as Balance Sheet and Cash Flow. Learners' shortcomings can be levelled against their teachers because there are EMS teachers without Accounting PCK who are assigned the responsibility to teach this challenging subject, and teaching Accounting basics in Grade 8 to 9 becomes a nightmare. Unfortunately, this impacts high levels of learners under preparedness when entering in the FET Band. Such teachers have low PCK, coupled with poor teaching approaches in the pedagogic engagements in schools. This makes learners not to understand what is being taught and this culminates in poor performance in these schools. This observation is consistent with Botes' (2010) findings that learners who learned in a language other than their native tongue have difficulty understanding the subject matter. Jansen and Blank (2014) also found that students in the later grades are always playing catching up, which is compounded based on policies that force principals to consider to excuse students who do not reach the minimum requirements for the next grade. According to teacher professional development theory, in order for learners to make sense of new information and concepts, they must first build connections with prior knowledge in order to process and then comprehend brand-new content. This finding is consistent with Pardjono (2016) who stated that the Active Learning Approach has been used for a long time, and it is still a recommended method for improving classroom learning quality.

5.2.4 Key finding 4: Shortages of Accounting Learning Teaching Support (LTSM)

The study identified shortfalls in Accounting textbooks in the assessment activities. The assessment activities fall short of adequately educating learners for exercise because they inadequately make decisions about actual difficulties, address unexpected challenges, and come up with solutions that are unique to these various issues. This conclusion is consistent with Masino and Nino-Zaruzua (2016), who found that textbooks present their own set of problems for learners; they only benefit the strongest and often better-off learners, whereas poorer learners struggle to read textbooks because they are written in English. As informed by teacher professional

development theory, Accounting teachers should model new teaching and assessment strategies to complete and complement their teaching process.

5.2.5 Key finding 5: Inadequate Pedagogical Technological Devices for Accounting Teaching, Learning, and Assessment

This study identified lack of teaching resources as a primary cause of poor performance of learners in Accounting as a subject. Effective teaching, learning and assessment require adequate resource materials. This is in line with Thaba-Nkadimene (2020) who also identified inadequacies in school provisioning that influences the effectiveness of teachers and the outcomes of learners are linked, as a result of bad working circumstances, generating physical stress and low morale among teachers. Furthermore, teaching and learning resources are the basics to fundamental student learning and superior student performance. Teachers can also transform their teaching practices and student learning by using technology to transform the curriculum or to complement a specific lesson. Teacher perceptions about the value of technology in the educational process are reflected in disparities in technology utilisation.

5.2.6 Key finding 6: Poor teaching and assessment methods used in Accounting

The study identified weaknesses in instructional and assessment methods used by Accounting teachers in teaching and assessment. Furthermore, the study established obsolescence of incorporating a range of teaching strategies to cater to different learning styles and creating a collaborative and learning environment that is interactive by Accounting teachers. This conclusion is consistent with Ngwenya (2012), who stated that the specific field of accounting, as well as present difficulties (such as overcrowded classrooms in a rural South African context), impact how accounting is studied, learnt, and examined. The quality of engagement and feedback is limited as a result of these limits. Indeed, teacher professional development theory encourages teachers to model new teaching and assessment strategies to support their pupils or students through the learning process.

In other words, a teacher should select the most appropriate teaching technique for the topic being studied, the learners' degree of knowledge, and the stage in their learning journey.

The principles are active teacher learning; modeling the new teaching and assessment strategies; transforming teaching practices and student learning; teacher professional learning; and community of practice.

5.2.7 Key finding 7: Inadequate assistance form the Education Department

The Education Department, according to the research, does not provide adequate help. The participants stated that the Mpumalanga Department of Education does not adequately assist Accounting teachers, nor does it support the teaching of accounting in schools. This finding is consistent with Ngwenya (2021), who stated that school management and Accounting specialist as lacking in terms of providing support to teachers as well as offering regular advising services to them due to a lack of topic expertise and supervision abilities.

5.3. RECOMMENDATIONS

5.3.1: Recommendation 1: Increased frequency of workshops and making attendance compulsory

The study recommends to the Department of Education to help increase the number of workshops offered to Accounting teachers in order to address content knowledge gaps of teachers. Furthermore, workshop attendance should be made compulsory, and stringent monitoring mechanisms be put in place to promote zero-non-attendance by teachers. Essien (2016) found a slight but beneficial relationship between teachers' participation at in-service training, conferences, and workshops and learners' social studies academic achievement. Essien further recommends that the government make professional training a requirement for all teachers in both primary and secondary schools.

5.3.2. Recommendation 2: Strategies to improve pedagogical content knowledge of Accounting teachers

A lack of pedagogical knowledge by teachers of Accounting is due to the fact that they do not offer opportunities to try new teaching and assessment strategies; and offer scaffolding in learning difficult subject areas. According to the study, Accounting teachers should discuss their strategies with peers and teachers with more experience from their own classrooms and surrounding schools in order to consider to think about and improving them. This idea is in accordance with Schreuder's (2014) suggestion that more experienced teachers should seek out beginner teachers to advise. Accounting teachers belonging in the same cluster are encourage to collaborate to achieve the common aim of providing high-quality instruction and increased student achievement for all Accounting students.

5.3.3 Recommendation 3: Provisioning of in-service training in Accounting to EMS teachers

This research suggests in-service training for EMS teachers in order to improve the content knowledge in Accounting. It further recommends that teachers should use effective teaching approaches during the teaching and learning situation. According to Schreuder (2014:36), EMS teachers should collaborate with Accounting teachers to make certain that the Accounting components of the EMS curriculum are delivered successfully, and that learners are adequately prepared for doing Accounting in the Further Education and Training level by providing them with the requisite prior knowledge and skills to enter Accounting at Grade 10. According to research and practical experience, accounting teachers should support EMS teachers by providing them with the information and skills they require.

5.3.4 Recommendation 4: Improved provisioning of educational resources

The study recommends that Mpumalanga Education Department should ensure that school resources are sufficient for so that there will be teaching and learning that is meaningful. It is the duty of the Department of Education to ensure that schools have

enough teaching resources as well as good teaching environment. It is also the duty of the community members to look after the school infrastructure. Furthermore, school leadership should ensure that they create a conducive school climate and culture for teaching and learning that is meaningful. This recommendation is consistent with Schreuder (2014), who believes that school leadership teams, more especially Principals, should provide teachers with the necessary assistance they need in order to guarantee effective both teaching and curriculum delivery. Teachers should have access to the resources they require, such as textbooks, subject-related support materials, and computer and internet access.

5.3.5 Recommendation 5: Improve schools' digital infrastructure such as internet connectivity and accessibility to digital devices

The study recommends that the Education Department should give schools training in digital classroom technology to help teachers gain the knowledge and expertise they need to use technology in their classrooms. This view is in line with Lekgothoane's (2021) suggestion that teachers must have the capacity to provide teaching using resources such as internet videos to improve their communication with students. Lekgothoane is consistent with Harrell & Bynum (2018) that teachers should be assisted in implementing e-Education policies to promote teaching and learning, as self-efficacy plays a big part in their motivation to use such tools in the classroom.

5.3.6 Recommendation 6: Improved teachers' pedagogical skills and digital skills

I recommend that teachers should complete and complement the use of textbooks with extracts from newspapers articles and magazines on real-life scenarios, e.g., issues of internal controls, fraud and ethics etc. I also recommend that when teachers use past examination papers, they should adapt them so that they may be unrecognisable. This recommendation is in line with Fernandez Cruz (2016) who identified that teachers' digital abilities are critical in the development of learning processes and the introduction of technologies as educational instruments.

5.3.7 Recommendation 7: Increased departmental support to teachers

The study suggests that the According to the Education Department should provide more support to Accounting teachers. This would strengthen the dissemination of pace-setters and work schedule. This recommendation is in line with Ngwenya (2013) who recommends that Departmental Heads should be adequately trained on curricular changes in respective subjects so that they may provide direction and supervision to instructors under their supervision. Subject advisers in schools should provide ongoing help to teachers who are working on difficult topics or teaching methodologies.

5.4 ASSUMPTIONS FOR FURTHER RESEARCH

This study looked into the effectiveness of Accounting teachers' assessment strategies; and there is a need for:

1. Studies in effectiveness of blended learning strategies used during COVID-19 pandemic.
2. Exploring difficult areas in Accounting that need teacher development programmes.
3. I recommend a large-scale mixed method study that could focus on the same topic, with a larger and representative sample than the one utilised here.
4. A study that could examine the effectiveness and models used in teacher professional development.
5. Evaluate the Department of Basic Education policy on professional development of teachers.

5.5 CONCLUSION

This research looked on the effectiveness of the assessment methods that are currently used in Grade 12 learners in Mgwenya Circuit, in Mpumalanga Province. The research questions that followed the investigation:

What are the participants' views on the effectiveness of accounting assessment methods?

What are the views of participants on the effectiveness of Accounting assessment strategies?

How do Accounting teachers and EMS HoDs perceive their pedagogical content knowledge?

What are some of the problems that Accounting teachers have when it comes to teaching the subject?

The study established the following key findings:

- Inadequacy of Accounting workshops and non-attendance by teachers
- Lack of pedagogical content knowledge (PCK) by Accounting teachers
- Accounting content gaps among learners and difficulties in the content area such as Balance Sheet and Cash Flow
- Shortages of Accounting Learning Teaching Support (LTSM)
- Inadequate Pedagogical Technological Devices for Teaching, Learning, and Assessment of Accounting
- The use of ineffective accounting teaching and assessment methods and Inadequate support from the Education Department

The study recommends an increased frequency of workshops and making attendance compulsory; developing robust strategies to improve pedagogical content knowledge of Accounting teachers; providing in-service training in Accounting to EMS teachers; improved supply of educational resources; improving the schools' digital infrastructure such as internet connectivity and accessibility to digital devices; improved teachers' pedagogical skills and digital skills; increased Departmental support to teachers.

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APPENDICES

APPENDIX A: APPLICATION LETTER FOR ETHICAL CLEARANCE

Enq: Mr. Mashele S.G.

P O Box 1083

Contact: 0837129764

Kanyamazane

Email: phehile@yahoo.com

1214

15 October 2020

The Research Unit Office

Director: University of Limpopo

Private Bag x1106

Sovenga

0727

Dear Sir/Madam/Doctor/Professor

APPLICATION FOR APPROVAL: ETHICAL CLEARANCE

I write to request ethical clearance in order to conduct my research entitled **“An investigation into the effectiveness of assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province”**. Research data shall be collected from five different schools within Mgwanya Circuit in Ehlanzeni District. The research participants shall be selected from Principals, Head of Departments and teachers in the Commercial Subject Stream.

Your anticipated assistance is highly appreciated.

Yours truly

Simphiwe Godfrey Mashele.

ETHICAL CLEARANCE (APPENDIX B)



University of Limpopo
Department of Research Administration and Development
Private Bag X1106, Sovenga, 0727, South Africa
Tel: (015) 268 3935, Fax: (015) 268 2306, Email: anastasia.ngobe@ul.ac.za

TURFLOOP RESEARCH ETHICS COMMITTEE
ETHICS CLEARANCE CERTIFICATE

MEETING: 21 October 2020

PROJECT NUMBER: TREC/303/2020: PG

PROJECT:

Title: An investigation into the effectiveness of assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province
Researcher: SG Mashele
Supervisor: Dr PJ Sefara
Co-Supervisor/s: Dr KL Thaba-Nadimene
School: Education
Degree: Master of Education in Curriculum studies

PROF P MASOKO
CHAIRPERSON: TURFLOOP RESEARCH ETHICS COMMITTEE

The Turfloop Research Ethics Committee (TREC) is registered with the National Health Research Ethics Council, Registration Number: REC-0310111-031

Note:

- i) This Ethics Clearance Certificate will be valid for one (1) year, as from the abovementioned date. Application for annual renewal (or annual review) need to be received by TREC one month before lapse of this period.
- ii) Should any departure be contemplated from the research procedure as approved, the researcher(s) must re-submit the protocol to the committee, together with the Application for Amendment form.
- iii) PLEASE QUOTE THE PROTOCOL NUMBER IN ALL ENQUIRIES.

Finding solutions for Africa

APPENDIX C: LETTER TO THE EDUCATION DEPARTMENT

Enq: Mr. Mashele S.G.
Contact: 0837129764
Email: phesihle@yahoo.com

P O Box 1083
Kanyamazane
1214
15 October 2020

Head: Department
Mpumalanga Education Department
Private Bag x11341
Mbombela

DATE: 25 October 2020.

Dear Sir

SUBJECT : REQUEST TO CONDUCT A RESEARCH STUDY.

I am writing to request permission to conduct a research project at FIVE Ehlanzeni District secondary schools. My focus will be “**An investigation into the effectiveness of assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province**”. The interviews will take place at the FIVE chosen schools and participants would be one Accounting teacher, one Head of Department for Commercial Stream and a Principal, per school. Therefore, in total, FIFTEEN participants shall be used in the research study. My Master's Degree in Education program at the University of Limpopo requires me to conduct this research.

Conducting this study in a few schools will have no impact on tuition time. In the data/information collected from participants, confidentiality, anonymity, and privacy will be preserved. Participants will be able to withdraw at any time without punishment or humiliation, and they will also be protected from any type of exploitation.

Thanking you in advance for your positive response.

SIMPHIWE GODFREY MASHELE S.G

Contact: 083 712 9764

APPENDIX D: APPROVAL FROM MPUMALANGA PROVINCIAL OFFICES.



education
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

Itshamanga Building, Government Boulevard, Riverside Park, Mpumalanga Province
Private Bag X11341, Mbombela, 1250
Tel: 013 766 5582/5115, Toll Free Line: 0800 203 116

Litlo le Tambovle, Umnyango we Fanda

Departement van Onderwys

Indawo ka ya Dyondzo

Mr SG Mashele
PO Box 1083
Kanyamazane
1214
Cell: 083 712 9764

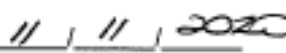
RE: An investigation into the effectiveness of assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province

Your application to conduct research study was received and is therefore acknowledged. The title of your research project reads: "An investigation into the effectiveness of assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province". I trust that the aims and the objectives of the study will benefit the whole department especially the beneficiaries. Your request is approved subject to you observing the provisions of the departmental research policy which is available in the department website. You are requested to adhere to your university's research ethics as spelt out in your research ethics.

In terms of the research policy, data or any research activity can be conducted after school hours as per appointment with affected participants. You are also requested to share your findings with the relevant sections of the department so that we may consider implementing your findings if that will be in the best interest of the department. To this effect, your final approved research report (both soft and hard copy) should be submitted to the department so that your recommendations could be implemented. You may be required to prepare a presentation and present at the departments' annual research dialogue.

For more information kindly liaise with the department's research unit @ 013 766 5124/5148 Or n.madhlaba@education.mpu.gov.za. The department wishes you well in this important project and pledges to give you the necessary support you may need.


MR JR NKOSI
[A] HEAD: EDUCATION


DATE



APPENDIX E: LETTER TO SCHOOL PRINCIPALS

Enq: Mr. Mashele S.G.
Contact: 0837129764
Email: phesihle@yahoo.com

P O Box 1083
Kanyamazane
1214
15 October 2020

The Principal

Respectfully, Sir/ Madam

SUBJECT : REQUEST TO CONDUCT A RESEARCH STUDY.

I am writing to request permission to conduct research at your institution. My primary focus will be on **“An investigation into the effectiveness of assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province”**. I would, therefore, like to interview one Accounting teacher, one Head of Department in the Commerce Stream, as well as the Principal. This research is required as part of my Master's Degree in Education program at the University of Limpopo.

The time spent doing this research in your school will have no bearing on the amount of time your pupils spend learning. Participants' data and information will be kept confidential, anonymous, and private. Participants will be able to leave at any time without fear of being punished or harmed, and they will be safe from any sort of abuse. Thanking you in advance for your positive response.

Yours faithfully

MR. MASHELE S.G (Researcher)
Contact: 083 712 9764

CONSENT FORM (APPENDIX F)

RESEARCH PROJECT TITLE: “An investigation into the effectiveness of assessment methods in Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province”.

(The researcher must fill out this field prior to submitting to the Committee on Ethics.)

RESEARCH PROJECT LEADER/ SUPERVISOR: MR. S.G. MASHELE
(It is mandatory for the researcher to complete this field before submission to the Ethics Committee).

I, Simphiwe Godfrey Mashele, hereby consent to participate in the following project on a voluntary basis. **“An investigation into the effectiveness of assessment methods in**

Accounting for Grade 12 in Ehlanzeni District, Mpumalanga Province”.

(The researcher must fill out this field prior to submitting to the Committee on Ethics)

I've noticed:

1. The research looks into people's lives and encounters (e.g., the effect of certain medication on the human body). *(The researcher must fill out this field prior to submitting to the Committee on Ethics)*
2. The method or treatment in question might pose certain risk to myself which I am not aware of at this time.
3. The Ethics Committee has given its approval for that person to be approached about participating in the study.
4. The scope, goals, and techniques of the research endeavour have been outlined for me.
5. The research outlines the risk that can be considered reasonably anticipated, in addition to any potential annoyance for participants within the study, as well as a description of the expected benefits either for myself or others that can be of reasonable expectation from the study, as well as different procedures that may be to my benefit.

6. I have been informed of any new information that became available during the study that would have an impact on my willingness to continue participating.
7. Only people who are directly involved in the research will have permission to the records pertaining to my involvement in the research.
8. The researcher/s will respond to whatever inquiries I might have about the study or associated issues.
9. I may make contact with a study team member if I have any queries or concerns about the study, or if I suffer any unfavourable side effects.
10. I can discontinue my participation in this study at any time.
11. If a medical problem is discovered during the study or during the vetting process, a qualified person will discuss it with me in confidentially and/or recommend me to my doctor.
12. I release the University of Limpopo and all others engaged in the above research from any and all liabilities arising from or linked to my involvement in the above project, for whatever reason, including negligence on the part of the stated parties.

SIGNATURE OF PARTICIPANT

SIGNATURE OF WITNESS

SIGNATURE OF PARENT/GUARDIAN
THE PARTICIPANT

Signed at _____ on this _____ day of _____ 2021

APPENDIX G: PRINCIPALS INTERVIEW SCHEDULES

- What are the views of Grade 12 Accounting teachers and EMS and HoDs on the level of attendance to workshops organised in their circuit?
- How effective are the assessment strategies used by Accounting teachers and HoD for Commerce for Grade 12 in your school?
- Does Accounting and EMS teachers and HoD for Commerce in your school have Accounting pedagogical content knowledge?
- What challenges do Accounting and EMS teachers and HoD for Commerce in your school face in the teaching of Accounting?

APPENDIX H: INTERVIEW SCHEDULES FOR HEADS OF DEPARTMENT (HODs)

- Do Accounting and EMS teachers in your school attend workshops that are hosted by the Education Department for your Circuit?
- How effective are assessment strategies that are utilised by Accounting teachers in Grade 12 in your school?
- Does Accounting and EMS teachers in your school have knowledge of pedagogical content?
- What are some of the challenges that Accounting and EMS teachers in your school experience when teaching Accounting?

APPENDIX I: TEACHER INTERVIEW SCHEDULES

- Do you attend Accounting and EMS workshops that are organised by the Education Department for your Circuit?
- What assessment strategies do you use for Accounting in Grade 12 at your school?
- What qualification do you have in teaching Accounting?
- What difficulties do you face in teaching accounting at your school?

APPENDIX J: A LETTER FROM EDITOR



Office: 0183892451

FACULTY OF EDUCATION

Cell: 0729116600

Date: 2nd December, 2021

TO WHOM IT MAY CONCERN

CERTIFICATE OF EDITING

I, **Muchativugwa Liberty Hove**, confirm and certify that I have read and edited the entire dissertation, **AN INVESTIGATION INTO THE EFFECTIVENESS OF THE METHODS OF ASSESSMENT IN ACCOUNTING FOR GRADE 12 IN EHLANZENI DISTRICT, MPUMALANGA PROVINCE** submitted by **SIMPHIWE GODFREY MASHELE**, in fulfilment of the criteria for the degree **Master of Education in Curriculum Studies, FACULTY OF HUMANITIES (Department of Education Studies)** at the **UNIVERSITY OF LIMPOPO**.

SIMPHIWE GODFREY MASHELE was supervised by Dr P.J. Sefara and co-supervised by Dr K.L. Thaba-Nkadimene

I am qualified to edit a dissertation for cohesiveness and coherence because I have a PhD in English Language and Literature. The researcher/s' opinions, on the other hand, remain their own.

Sincerely yours

Professor M.L. Hove (PhD, MA, PGDE, PGCE, BA Honours – English)

