

**TEACHERS' EXPERIENCES OF TEACHING GRADE 12
ACCOUNTING IN THE CONTEXT OF CURRICULUM
CHANGES: A CASE STUDY OF FIVE SECONDARY
SCHOOLS IN UMLAZI-SOUTH DISTRICT.**

BY

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**SUBMITTED IN FULFILMENT OF THE MASTER OF EDUCATION DEGREE IN
THE DISCIPLINE OF COMMERCE EDUCATION, SOCIAL SCIENCES, SCHOOL
OF EDUCATION, COLLEGE OF HUMANITIES**

UNIVERSITY OF KWAZULU-NATAL

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2019

DECLARATION

I, Sithole Nosihle Veronica declare that this Dissertation contains my own work. It is submitted in fulfilment of the Master of Education degree. This research has not been previously submitted for any degree to any university.

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ACKNOWLEDGEMENTS

- Firstly, I would like give thanks to the most High, my Redeemer who's proven to me time and time again that He indeed Department of Educations live by constantly giving me strength and wisdom.
- My supervisor, Dr J.C. Ngwenya who has provided me with unwavering guidance, support and love.
- My Family, thank you for the genuine and true love that you have given upon me, your sacrifices and understanding in my times of need will stay with me for as long as I live. Lots of love.
- My sister Zoleka Sithole your motivation and encouragement constantly uplift my soul and bring serenity within me that only somebody who shared my mother's womb can only begin to understand.
- Dr Vuyelwa Maweni, your Motivation is within me, it drives me, it fuels me and it has carried me when moments of weakness tried to knock at my door.
- My friends Nosipho Hlongwa and Ayanda Ndlovu, your love and support has been firm but most importantly solid, in a world where people have lost the understanding of the term friendship you have stood out as genuine and true.
- My colleagues, Mr Dhlamini, Miss Mkhonza, Mrs Mqadi, Miss Shabane, Mrs Luthuli, Mrs Khumalo and Mr Mngoma, your words of encouragement leave me puzzled. I thought I found a job, yet in you I found a family with a foundation of love and a common source of Jesus Christ.

DEDICATION

This dissertation is dedicated to my Mother, Sibongile Sithole, a woman of extremely high values and standards. A woman who is uneducated but made sure her kids goes to school and become graduates. She made me believe in myself, she also helped me believe in a higher power which granted me the courage to explore an intellectual capacity within that I did not know existed. My Mother instilled a belief in me that anything is possible in this life, thus putting me on a path to be constant and to persevere in most difficult times. Mama, I am deeply and truly grateful! I could not have made it this far without.

I would also like to dedicate this dissertation to Miss Sibongile Mhlane who has been the embodiment of strength throughout my journey, your support and encouragement from my primary school days until now did not go unnoticed. In life we can be anything, for any fee but you taught me that being kind is free yet it refreshes and inspires an individual who recognise genuine care. I would also like to recognise your firm support towards my education emotionally as well as financially, I am grateful that you believed in me enough to support my dreams and my goals financially. I thank you and I pray every day that the heavens bless you abundantly.

LIST OF ACRONYMS

ATP	Annual Teaching Plan
C2005	Curriculum 2005
CAPS	Curriculum Assessment Policy Statement
CNE	Christian National Education
DBE	Department of Basic Education
DOE	Department of Education
EMS	Economics Management Science
FET	Further Education and Training
GET	General Education and Training
HG	Higher Grade
HOD	Head of Department
LO	Learning Outcomes
LPG	Learning Programme Guidelines
NATED550	A resume' of instructional programme in public schools report 550
NCS	National Curriculum Statement
OBE	Outcome Based Education
RNCS	Revised National Curriculum Statement
SMT	School Management Team
USA	United State of America

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ABSTRACT

Curriculum has been changed for several times in the history of South African education. The changes were implemented in schools as per Department policy to have quality and equity teaching and learning. These changes took place across all the subjects in schools and has been experienced in Accounting subject. Teachers in the commerce department teaching Accounting have experienced these changes in Grade 12. Hence, this study focused on teachers' experiences of teaching Grade 12 Accounting in the context of curriculum changes.

The main purpose of this study was to explore teacher's experiences of teaching Grade 12 Accounting in the contexts of curriculum changes in five secondary schools in Umlazi South district. The objectives outlined in this study are: (1) to explore teachers' experiences of teaching Grade 12 Accounting in the context of curriculum changes. (2) To identify influence of teachers experiences of teaching of Accounting Grade 12 in the context of curriculum changes. This study employed Interpretivist paradigm and qualitative approach to have in-depth information about teacher's experiences. Furthermore the researcher purposively sampled five Accounting teachers in Umlazi district who were currently teaching Accounting in Grade 12 and have a minimum of 10 years' experience in the field of teaching. Semi-structured interviews were conducted with the teachers in their schools and interviews were audio-taped. The researcher later analysed the data by listing to the audio taped interviews, developed themes and linked it with the theoretical framework of the study.

The findings revealed that Accounting teachers warmly welcomed changed curriculum (CAPS) and they were positive in implementing the curriculum. Furthermore the study revealed that CAPS was very clear on the content, assessment guidelines were good and in line with the content and all documents provided were very user friendly. However, teaching strategies were not clear in Accounting, teachers revealed that they had to research and find their own teaching strategies that they were finding it to be effective in their teaching. Inadequate resources, Inadequate training on some topics, language barrier, lack of support from parents, HODs, and teacher union were some of the challenges discussed by teachers during the interview.

Lastly the study recommended that teachers improvise in their teaching, as commerce teachers they can fundraise to generate income to buy some resources such as calculators that will be controlled by Accounting teachers. Teachers must work closely with the subject advisor to organise curriculum designers to come and train teachers on those topics. Furthermore Accounting teachers must work with together with the language teachers.

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CHAPTER ONE

INTRODUCTION AND ORIENTATION OF THE STUDY

1.1 INTRODUCTION

This chapter intends to provide an in depth overview and the orientation to the study. The following sub-topics are discussed in this chapter: a broad background of this study, rationale, problem statement, significance of the study, location of the study, objectives, critical research questions and a full overview of the research design and methodology. This includes the research methods, research approach, research strategy, sampling method, data collection methods, and data collection methods. It further provides an overview of ethical considerations, limitations of this study and lastly, the summary of chapters in this study.

1.2 BACKGROUND OF THE STUDY

After 1994, political changes brought many changes in education curriculum from the NATED 550 to the National Curriculum Statement (NCS) and lastly, the Curriculum and Assessment Policy Statement (CAPS) (Ngubeni, 2009). In 1994, the new president in South Africa introduced Outcome Based Education (OBE) curriculum which, at a later, was criticized for having out-dated information and racist language (Jansen, 1999). In 1997, Curriculum 2005 was introduced by the new National Department of Education. In 2000, Curriculum 2005 was changed to Revised National Curriculum Statement which began to operate in 2002 because it was criticized by the teachers in the GET phase (Department Of Education, 2009). Later in 2008, the Revised National Curriculum Statement was implemented for Grade 10-12 (Ngubeni, 2009). Due to consistency problems, the Minister of Basic Education appointed a task team in 2009 to evaluate the challenges of the Revised National Curriculum Statement. In response to the challenges she introduced a new curriculum called Curriculum and Assessment Policy Statement (CAPS) to provide quality teaching and learning (Venter, 2016; Nkosi, 2014 & Mbatha, 2016).

Curriculum and Assessment Policy Statement is not a new curriculum but it is the amended version and a replacement of National Curriculum Statement 2002 (Du Plessis, 2013). The new curriculum was developed to rectify the inequalities and racial segregation in the education system (Batwini, 2010 & Nkosi, 2014). Ngwenya (2014) adds that education policy has changed after the apartheid in South Africa and that curriculum restructuring has

brought many changes in teaching, learning and assessment in schools. These changes have caused teachers to experience difficulties and challenges in schools. The curriculum has change so many times in South Africa to address the teacher's complaints and to bring democracy in education. These changes have been applied in all subjects in South African schools. According to the new Curriculum and Assessment Policy Statement, each subject has its own detailed document on what to teach, when to teach it, for how long and what type of assessment can be used (Department Of Education, 2011).

The implementation of the National Curriculum Statement (NCS) in 2006 in the Further Education and Training (FET) band (Grades 10-12) resulted in the reconceptualisation and redesign of all subjects offered in the FET phase. School subjects were to be changed to foster the skills needed for a democratic society and the globalised world. The names of some subjects were changed to reflect international trends and new subject content. These changes were evidence in Accounting as a school subject. This change was also intended to better align the subject of Accounting curriculum with international curricula and the changing needs of individuals at the contemporary times. Curriculum changes in Accounting from NATED to NCS and then CAPS have resulted in the reconceptualisation and redesign of the subject. And it has changed the method where Accounting in the Further Education and Training phase was only understood as a process of bookkeeping and recording transactions in the National Curriculum Statement (NCS, Ngwenya, 2014).

This misunderstanding caused teachers and learners to regard Accounting as a routine subject. One of the major changes that took place with the introduction of the NCS for Accounting was a shift in the subject content prescribed. As a result, there has been the introduction of new topics and movement of topics within the Grade and across the Grades (Umalusi, 2014). Consequently, the content is more extensive in the CAPS compared to the previous curricula. It is also inclined towards cognitive levels which require description and understanding of the relationship between concepts in Accounting, as well as more topics which requires complex reasoning, as the conceptual approach used in the teaching of Accounting requires a higher understanding of the relationships between concepts. The learner must devise and critically develop strategies as well as make recommendations (Umalusi, 2014). As the level of depth of the new topics is likely to make the Accounting CAPS more challenging, the learner's ability to cope depends on the integral role played by

the teachers. If teachers do not have a full understanding of the new curriculum, it becomes difficult to implement it to a level where learners will understand it (Mbatha, 2014).

Accounting teachers are expected to equip learners with a great deal of problem solving and analysis and interpretation skills, which are central to the learning of the subject. These curriculum changes are not easily welcomed by all teachers as the new curriculum placed new demands on the teachers, who are required to make changes in their classroom practices as well as teaching new content. The seasoned teachers had not previously been trained in the requirements of the new curriculum but were expected to change their classroom practices in similar ways. Furthermore, the new curriculum includes many topics which teachers have never taught before, some of which they themselves have never been taught (Ngwenya, 2016 & Stears, 2006). Recurring changes in the curriculum policies might have caused a problem where teachers do not have time to understand and implement a new policy before another one is put into place (Singh & Singh, 2012). The Curriculum and Curriculum Assessment Policy Statement wants learners to be more participative and teachers to be facilitators in the teaching and learning process (Brodie, 2011). Learners have to do more work than teachers to receive better understanding.

According to Dube (2016) many teachers were seen to be lost trying to facilitate teaching and learning, they ended up doing their old ways of teaching. This provides evidence that teachers were still confused by the requirements of CAPS. These changes have challenged teachers on their teaching since they are used to the old ways of teaching Accounting. The failure to implement these changes has resulted in failure rates of learners in Grade 12 doing Accounting (Department Of Education, 2014). The changes in the content, conceptualisation and assessment have caused a problem for teachers in Accounting because they need to develop new teaching strategies that will suit the new curriculum requirements (Ngwenya, 2014). In order to implement Curriculum Assessment Policy Statement, teachers need to be fully trained on how to implement it (Mbatha, 2016). Teachers in Accounting in Grade 12 still try to implement the new curriculum correctly but the research reveal that they are certain experiencing challenges (Msomi, 2015). Mbatha (2016) also adds that CAPS was introduced to provide quality teaching and learning with regard to content, learners' outcomes and assessment, so teachers must be able to implement it accordingly.

According to Van der Nest (2012, p. 5), “a change in curriculum therefore necessitates a change of the function of the teacher”. Teachers not only have to focus on changing content knowledge but also need to look at a change in educational knowledge, which results in numerous challenges concerning the effective implementation of CAPS as the new curriculum. In Accounting, the lack of training with regards to the new Curriculum and Assessment Policy Statement caused teachers to become ineffective and lose confidence in their teaching. Teachers were never trained fully about the implementation of curriculum in Accounting. The workshops they attended were more like a briefing to them, outlining the basics of CAPS not training them how to teach CAPS in Accounting (Venter, 2016). Teachers were supposed to be trained well especially on new topics such calculations of shares of no par value and repurchasing of shares, because some teachers were seeing these topics for the first time in their teaching experience. Training on pedagogical approaches was never done for teachers on the new curriculum, which is why Accounting teachers have found Accounting to be the most difficult subject to teach (Msomi, 2015).

Curriculum and Assessment Policy Statement (CAPS) in Accounting requires learners to be able to solve problems and provide sound decisions (Ngwenya, 2012). Problem solving is a skill which means teachers must first be critical thinkers before they teach learners. Accounting needs a teacher who masters the content with effective use of teaching strategies. After looking at all these changes of the Curriculum and Assessment Policy Statement in Accounting, the researcher wanted to explore teachers’ experiences of teaching Accounting in Grade 12 in the context of curriculum change.

1.3 RATIONALE OF THE STUDY

The desire to pursue this study emanates from my reflections on various experiences through observation as an Accounting teacher, who has been teaching Accounting for quite some time in grade 12. Each year I get different experiences of teaching Accounting in grade 12. Some experiences are challenging, some have been a developmental curve to me as an Accounting specialist. Teaching Accounting requires many skills and different pedagogical styles. I have experienced some challenges, such as the lack of resources to provide quality teaching in Accounting, lack of support from Head of Department (HOD), the lack of quality development, many assessments to be done, high rate of absenteeism and learners not doing their homework, which led to me not finishing the content in time. Learners lack the

understanding of Accounting concepts and Accounting language. In most cases I would have to use English and isiZulu concepts so that learners can understand. Studies have shown that learners are not good with theory in Accounting they enjoy calculations and recordings. The curriculum (CAPS) made it easy to teach Accounting because it provides a sequence of topics for the whole year.

For successful implementation, changes have to be introduced to the users effectively (Fullan, 2001). What I have also experienced is the lack of development or training from the Department of Education. The workshop we use to have been conducted by subject advisors, maybe four times a year for four hours. There was no training taking place in that particular time besides the facilitators telling us how important it is to make learners pass. Teachers were never asked about their challenges and experiences with regard to teaching Accounting. It was not easy for me to introduce some topics because I was not well trained on them. Even my Head of Department (HOD) did not have sufficient information. I have observed in my school and in other general meetings that teachers are having more or less the same experiences of teaching Accounting in the context of the curriculum changes; hence I was motivated to conduct this study. Seasoned teachers who are used to the traditional way of teaching are also challenged by the new changes of the Curriculum Assessment Policy Statement (Ngwenya, 2014).

I have also observed teachers in commerce department, workshops and in cluster meeting complaining about the Curriculum Assessment Policy Statement and how it has changed the content and the way of teaching Accounting. They argue that the content is too detailed, too theoretical and the new topics added they are not confident enough to teach them. In my districts, neighbouring schools are grouped together to assist one another, set papers and moderate for each other. In my cluster, we meet twice in a term (at the beginning of the term and before exams commence) to discuss our challenges and develop one another. In these meetings, teachers who were teaching during the National Curriculum Statement were found to be experiencing challenges with these curriculum changes, I was therefore interested in interviewing them to out more about their experiences in Grade 12 Accounting teachings. As one of the commerce teachers in my school I have noticed a huge number of learners change from commerce to other streams such as humanities and science because of the high failure rate in Accounting and Mathematics.

Through examining the literature (Magdziarz, 2016; Ngwenya, 2012; Ngwenya, 2016; Jenead, 2016; Schreuder, 2014 & Msomi, 2015), reveal that there is a scarcity of studies in Accounting Education in general and particularly on Accounting teachers' experiences about curriculum change.

In addition, since the implementation of the NCS in the FET phase in 2006 and the revised curriculum (CAPS) in 2012 in South Africa, very few studies have been undertaken in Accounting Education. Although there are studies on teachers' experiences of curriculum changes, more studies have concentrated on subjects like Biology and Mathematics with very minimal research in Accounting. Hence my study focuses on exploring the teachers' experiences of teaching Grade 12 Accounting in the context of the curriculum change.

1.4 PROBLEM STATEMENT

The implementation of the new Accounting Curriculum and Assessment Policy Statement resulted in many changes in subject content, teaching approach and assessment in Accounting (Ngwenya, 2012). These changes have caused teachers to be uncomfortable with their teachings. Some teachers misunderstand the CAPS concepts which become a frustration in their teaching and learning. The Minister of Basic Education changed the curriculum with the aim of helping teachers to provide quality education. These changes have serious challenges because they are designed by people who are not teaching in schools (Dube, 2016). With the little knowledge teachers had, they have been trying to adapt and implement the Curriculum and Assessment Policy Statement changes. The main problem addressed in this study is the challenges of teachers face when implementing the changes of Curriculum and Assessment Policy Statement in Accounting. This problem has led me to research teachers' experiences in curriculum change in Accounting.

Before the curriculum changes take place curriculum designers must take in-to consideration the needs of the teachers who will be implementing these changes. Teachers are trained for three days on the changes of Curriculum and Assessment Policy Statement in subjects but they are expected to implement it for the whole year (Dube, 2016). Teachers lack quality teaching about CAPS because they are not properly trained for these changes. In Accounting, the following changes took place: the content has become more detailed, topics have

increased, and the subject content of Accounting is based on the discipline of Financial Accounting, Managerial Accounting and Auditing (Ngwenya & Hall, 2014). Teachers who have been teaching Accounting for the past ten years find it difficult to teach the Accounting content because it has its own concepts which they do not understand.

1.5 SIGNIFICANCE OF THE STUDY

The essence of research is to find more new knowledge and add to the existing body of knowledge (Woodwall, 2012). Cryer (2000) noted various ways in which research can contribute to knowledge which include the formulation of a new theory, insightful knowledge, and new methodology and by means of improving practice. This study seeks to extend the frontier of knowledge by providing insightful information and supplement to existing literature. This is informed particularly by the paucity of literature on Accounting teachers' experiences about the Curriculum and Assessment Policy Statement in order to address the challenges teachers face. One of the challenges that have been outlined about Curriculum and Assessment Policy Statement (CAPS) is the failure to implement it (Mbatha, 2016), so this needs to be discussed in order to be rectified. Curriculum developers and Department of Education needs teachers' experiences to understand the effectiveness of the new curriculum (CAPS).

By doing research on teachers' experiences of curriculum changes in the FET phase, specifically in Accounting, the study hopes to contribute to the body of knowledge. The study could be of benefit to professional teachers, teacher educators, curriculum designers and educational leaders (Department of Education, lecturers and subject advisors). In the light of the above rationale and the significance of the study, I hope to fill the gap in how teachers experience the teaching in the time of curriculum changes in general and in Accounting Education in particular. This study will also offer insights into how Accounting teachers articulate emergent shifts in the discipline of Accounting.

1.6 LOCATION OF THE STUDY

This study is located in the Accounting Education within Commerce discipline in the Social Science Education. It explored teachers' experiences in teaching of Accounting with regards to the curriculum changes in Umlazi South district, KwaZulu-Natal province.

1.7 OBJECTIVES OF THE STUDY

The objectives outlined in this study are:

- To explore teachers' experiences of teaching Grade 12 Accounting in the context of curriculum changes in the Umlazi District.
- To identify influence of teachers experiences of teaching of Accounting Grade 12 in the context of curriculum changes in the Umlazi District.

1.8 RESEARCH QUESTIONS TO BE ASKED

1. What are teachers' experiences of teaching Grade 12 Accounting in the context of the curriculum change in the Umlazi District?
2. How do teachers' experiences influence the teaching of Accounting in Grade 12 in the context of curriculum change in the Umlazi District?

1.9 OVERVIEW OF THE RESEARCH DESIGN AND METHODOLOGY

This section provides an overview of what is going to shape this study and a more detailed discussion of the research design and the rationale for the choice of methodology is presented in Chapter Three.

1.9.1 Research paradigm

According to Bertram and Christiansen (2014, p. 22), "A research paradigm represents a particular worldview that defines for the researcher who holds that worldview, what is acceptable to research and how it should be done". A paradigm is a framework of understanding what we see and how we understand it (Babbie & Mouton, 2001). This study has adopted the interpretivist paradigm to understand teachers' experiences of teaching Accounting in Grade 12 in the contexts of the changed curriculum. Interpretivism seeks to describe and understand how people make sense of their worlds and how they make meaning of their particular actions (Bertram & Christiansen, 2014). In the interpretivist paradigm, the way in which people respond to a given situation depends on their past experiences and circumstances (Bertram & Christiansen, 2014). Hence this study choose interpretivism paradigm because teachers' experience in Accounting will come from the past experiences they had with the curriculum changes (OBE-CAPS).

1.9.2 Research approach

The qualitative approach is a way of presenting data in a textual and visual way (Trochim, 2006), and is therefore appropriate for this study. Qualitative research is mainly experimental research which is used to gain an understanding of reasons, motivation and opinions. The researcher intended to gain understanding from teachers' experiences of teaching Accounting and their understanding of curriculum in Accounting. Qualitative research outlines the role of the researcher, stages of the research and different methods of data analysis. According to Bertram and Christiansen (2014), qualitative research consist examples of classroom observations, audio interviews and policy documents are some of the data used in this research.

1.9.3 Research strategy

The research strategy provides an overall direction for the research, including the process in which the research conducted (Remenyi et al., 2003). Saunders et al., (2009) stated that appropriate research strategy has to be selected based on research questions, research objectives, the existing knowledge on the subject area and the amount of time and resources available for the research. This study adopted case study as the appropriate research strategy for this research.

A case study is a procedure and a comprehensive study of a specific situation in its context (Rule & John, 2011). A case study in this study assisted the researcher to explore teachers' experiences of teaching Accounting in Grade 12 in the context of the curriculum change. Case study also helped the researcher to gather quality data as there are different techniques and responses about the research topic.

1.9.4 Sampling

The sampling process is the step involved in taking a relatively small number of a subject from a population (Cohen et al., 2011). Purposive and convenient sampling was used to select the research site and the participants. Rule & John (2011) define convenience sampling as a sampling method in where people are sampled simply on the basis that they are convenient sources of data for researchers. According to (Cohen et., al. 2011, p. 313), the purposive technique is based on the judgment of the researcher relating to participants that are representative of the study phenomenon or who are especially knowledgeable about the question at hand.

1.9.4.1 Selection of the research site

Five schools offering Accounting as a school major subject in the Further Education and Training (FET) phase in Umlazi district were purposively and conveniently selected. The choice of the schools is based on its accessibility to me as a researcher. Ease of access to the schools is also a consideration since I am a full-time student doing a full thesis, and a full-time teacher. These schools are in two sections of Umlazi district which made it easier for the researcher to see more than one participant a day.

1.9.4.2 Selection of the participants

In this study, the researcher purposively sampled one teacher from five secondary schools in Umlazi district. The five teachers majored in Accounting and are currently teaching Accounting in Grade 12. The selection of five teachers is also based on the fact that the researcher has been working with these teachers in their cluster.

1.9.5 Data generation methods

According to Bertram and Christiansen (2014), some of the methods to collect data involve questionnaires, interviews, documents, secondary data and observation. Bertram and Christiansen (2014) defined interview as a conversation between the researcher and the respondent. This study used face-to-face interviews to collect data from Accounting teachers to understand teachers' experiences of teaching Accounting Grade 12 in the context of the curriculum changes.

In this study, the researcher used semi-structured interviews. Teachers were audio-taped during the interviews and notes were also taken to make sure the information they provided is kept safely. Each teacher was interviewed twice to verify any information given. Interviews took place in the teacher's institution and each interview lasted approximately 45 minutes.

1.9.6 Data analysis method

Data analysis is a method of arranging findings of the study to answer the research questions (Mbatha, 2016 & Letshwene, 2014). In this study, the researcher used tape recorder to keep participants interview transcripts and analyse them. This study employed content analysis to analyse data. Content analysis has been discussed in the literature as one of the methods that

can be used in a qualitative research to analyse data and measure trustworthiness in a study. Elo and Kynga (2008) defined content analysis as a technique that may be used for a qualitative research to understand what has been said in a text and grouped together for a study. In this study, content analysis allowed the researcher to analyse what was said by the participants and to categorise it into different themes of the theoretical framework.

1.10 OVERVIEW OF THE CHAPTERS

Chapter One provides a background of this study, rationale of the study, problem statement, significance of the study, location of the study, objectives, critical research questions and a full overview of the research design and methodology. It further outlines the ethical considerations of the study, limitations of the study and the summary of chapters in this study.

Chapter Two outlines the literature that has been studied to understand teachers' experiences about curriculum changes in general and changes in Accounting. To provide a detailed literature review, the researcher examined different literature including local and international studies. It further goes on to discuss the theoretical framework of this study.

Chapter Three provides a broad overview on how the study is going to be conducted. It describes the research design, research strategy, research paradigm, research approach, sampling method, description of the research site, data collection method, data analysis. It further discusses ethical consideration to ensure the trustworthiness of this study.

Chapter Four provides an analysis of findings that emerged from the interviews conducted with the teachers. The data is analysed under themes of the theoretical framework of this study.

Chapter Five outlines the discussion of data analysed in Chapter Four.

Chapter Six provides a summary of the study, its recommendations and the conclusion of the study

CHAPTER 2

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 INTRODUCTION

The previous chapter outlined the research topic, background of the study, rationale and the problem statement. The chapter further described the significance of the study and gave a brief overview of research design and methodology. This chapter presents the literature review and the theory that framed the study. The literature review is derived from journal articles, official reports, books, thesis and other research papers. This chapter starts by providing a detailed description of the following concepts: curriculum, curriculum change, curriculum implementation, teachers and learners, as these concepts will be used throughout this study. The chapter further explores changes in the South African curriculum, history of Accounting as a discipline and history of Accounting as a subject. Teachers' experiences refer to the teaching of Accounting in the context of curriculum changes and teachers' experiences in general. The chapter lastly discusses the theoretical framework for this study.

2.2 DEFINITION OF CONCEPTS

The researcher uses very important key concepts in this study to understand curriculum changes and teachers' experiences of curriculum changes.

2.2.1 Teachers

The word 'teacher' or 'educator' can be used interchangeably. In this study, the word 'teacher' will be used. A teacher or an educator is someone who is fully qualified to deliver the curriculum content in an institution. According to Employment of Educators Act no. 76 of 1998, an educator "means any person who teaches, educates or trains other persons or who provides professional educational services, including professional therapy and education psychological services, at any public school, departmental office or adult basic education centre and who is appointed in a post on any educator establishment under this Act". One of the important roles of a teacher is to educate and change the nation.

2.2.2 Learners

Learners are the people who are learning something or who are being trained about something (Ngubeni, 2009), such as subjects in schools. A learner is anyone who is receiving

education or someone who is grateful to receive education in schools (South African Schools Act No. 84 of 1996). Learners in schools are the pupils who are receiving education from the teacher on how to study and do things. Learners are taught what has been designed by the Department of Education in fulfilment of their careers.

2.3 CURRICULUM

According to Christoffer (2010), curriculum is defined as all plans made by the Department of Education to guide the teaching and learning in schools. On the other hand, Mbatha (2014) outlines that curriculum refers to anything and everything that instils a planned and unplanned lesson. He further states that the word curriculum originates from Latin, which means “to run a course”. Human learn socially everyday thus curriculum is planned to combine social factors, political factors, educational factors etc. The curriculum is mostly represented in documents which states what should be implemented in the classrooms. Different scholars have posed similar definitions of the word ‘curriculum’ in their literatures (Mbatha, 2016 & Ngubeni, 2009). Mbatha (2016) states that curriculum can be defined in any context in which it is used. According to Ngubeni (2009), curriculum typically refers to the knowledge and skills students are expected to learn, which includes the learning standards or learning objectives they are expected to meet, lessons that teachers teach, the assignments given to students, and the books and, materials they had to use. A school curriculum is all about the important explanations why children should learn what; it is all about the planning of learning content and subjects (Van der Westhuysen, as cited in Steyn et al., 2006).

On the same note, Mbatha (2016) defines curriculum as the composite of content provided to learners as required by an authorised body responsible for schools and schooling usually under the state. Ngubeni (2009) views a curriculum as an engine of the school in South Africa as it directs teachers in their teaching. If the curriculum in the school is not clearly understood by teachers, effective teaching cannot take place. Ngubeni (2009) agree that successful teaching can all be achieved when a teacher has a full understanding of the curriculum. Curriculum is divided into three; intended, enacted and the assessed curriculum. The intended curriculum is the formal curriculum that is designed and signed by the Department of Education for teaching and learning. The enacted curriculum can be referred to the way teachers interpret the curriculum for teaching and learning in their own understanding (Batwini, 2010). The assessed curriculum is the on-going analysis of how well the curriculum

is fulfilled and the goals of school's mission, educational goals and the unexpected learning outcomes defined by the Department of Education

The curriculum clearly defines what learners should be taught at school, hence it is very important that teachers be knowledgeable about the curriculum of the subject. In South Africa, each subject has its own curriculum for quality teaching and learning which stipulates the learning objectives and what to be taught in school. According to Dube (2016), the curriculum is grouped into five levels: SUPRA (the international curriculum), MACRO (the national curriculum), MESO (school curriculum), MICRO (the teacher curriculum) and NANO (the learner curriculum). In this study, the international curriculum can be referred to as the curriculum used in other countries, and the, national curriculum can be referred to the Accounting curriculum used in South Africa.

Institutional curriculum can be referred to CAPS Curriculum, which is the current curriculum in schools. Dube (2016) and Tshiredo (2012) state that when the curriculum is developed or being modified, teachers and curriculum stakeholders should also take part in the development. This will reduce the number of challenges on curriculum implementation. Batwini (2009) also concurs that a school curriculum can be regarded as successful only if teachers are involved in the curriculum decision- making. It is so unfortunate that in South Africa, the government in education decides on the curriculum without teachers being involved. This raises some arguments for teachers who deliver the content of the curriculum. In this study, curriculum is used to understand the subject of Accounting at school in terms of content and the changes in Accounting curriculum. The curriculum that this study focuses on is the Curriculum and Assessment Policy Statement (CAPS).

After 1994, the education system of South Africa has been faced with many challenges; as a result, a number of curriculum policies have been introduced to resolve these challenges. The South African government has been trying to close all the gaps that were caused by the apartheid government in the country. One of the gaps the government wanted to close was the inequality of education amongst the South African citizens. Nkosi (2014) adds that one of the priorities for South African government was to transform the education of the country and to provide quality teaching and learning amongst South African schools.

2.3.1 Curriculum implementation

After the curriculum has been developed, teachers have a responsibility to put the curriculum changes in to action. Curriculum implementation takes place in the classroom setting where the teacher and learners get involved. Uiseb (2007, p. 74) defines curriculum implementation “as a procedure of putting the curriculum change into operations”. Fullan (2007) defines curriculum implementation as the process of putting curriculum changes in to practice. He further states that curriculum implementation is mostly done by teachers in schools and lecturers in the institutions. In Accounting, a teacher must have a full understanding of the basics of Accounting content and have critical thinking skills to ensure successful implementation of the new Accounting curriculum. However, research has shown that the implementation of the curriculum changes has also been a challenge for teachers (Dube, 2016; Mbatha, 2016; Ngwenya, 2012; Ngubeni, 2009; Nkosi, 2014 & Scheuder, 2014). Curriculum implementation is used in this study to understand what teachers experienced during the curriculum implementation at school.

2.4 CURRICULUM CHANGE

The concept of curriculum change has been defined by many writers after the democratic government took over. Curriculum change can be defined as a reform in the education sector of the country. Ngubeni (2009) defines curriculum change as the modification, development and transformation of the curriculum policy to suit the learner’s needs and the changes in the education of the country. Marsh (2009) shared the same understanding that curriculum change means bringing innovation, development and transformation in the educational policy of the country. Curriculum change is not easy; it is a step-by-step process which might require many efforts from curriculum implementers. Berman, as cited in Davis (2009, p. 4), added that curriculum change “is a new course or program offering, or changes in program goals related to the teacher’s role in curriculum change at the classroom level”. According to Botha (2002), curriculum changes have been developed because of the following reasons: the need to balance the inequalities of the past, provide quality education, the need to liberate teacher from strenuous education system and to keep up-to-date with global trends.

However, teachers were resistant to the changed curriculum. There are different elements that might prevent teachers from implementing change in the curriculum. Ngubeni (2009), states that teachers’ resistance to change is caused by lack of innovation skills and knowledge about

the curriculum changes. On the other hand, Hoadley & Jansen, (2002) argued that one of the difficulties in curriculum change is that it involves the introduction of a new discourse about education and it takes time for people to understand.

2.4.1 Curriculum change in international countries

Curriculum changes have not only taken place in South Africa; other countries have also experienced curriculum changes but perhaps not as many as South Africa. Each country always compares its education system to other foreign education systems. This gives the curriculum developers an opportunity to develop curriculum to match international education standards. Comparing the international curriculum with the national curriculum allows learners to be able to develop different skills that they can use in their education and careers. Pillay (2013) states that transformation of curriculum in developing and developed countries has been undertaken to change teaching approaches, to involve students in all ways, to extend communication with local and international communities and to transform teaching and learning. On the same note, Fullan (2001) added that in Hong Kong, the curriculum was changed because it was poorly implemented.

In Turkey, the curriculum was changed and implemented with the hope of reinforcing democratisation, gaining full membership in the European Union, and provoking the challenges of global competition and performance of the economic system (Öztürk as cited in Pillay, 2013). Pillay (2013) further argues that curriculum implementation was not successful because of scarcity of material support, inadequately trained teachers, a shortage of resources and materials and infrastructure. In Zimbabwe, curriculum change was done to provide effective education system and allow a learner-centred approach (Pillay, 2013). On the other hand, in the United Kingdom, the new curriculum emphasised writing skills, problem-solving, mathematical modelling and computer programming. Curriculum changes have taken place because of teacher criticism, challenges in implementation of curriculum and also socio- economic issues. Even international countries had challenges in implementing curriculum change in schools.

2.4.2 Curriculum changes in the South African context

2.4.2.1 The need for curriculum change in South Africa

Curriculum change in South Africa is designed and planned by the democratic government. Moodley (2013) argues that curriculum change is not something unique in South Africa but it is something that happens intentionally due to societal changes. During the 19th century, South Africa was faced with apartheid which restricted South Africans from access in many areas such as the economy, education and freedom. After 1994, the democratic government came in to power and wanted to bring transformation in the country. Part of this transformation had to take place in the education system of the country. Many South Africans were disadvantaged from receiving quality education due to the curriculum that was used during the apartheid era. In 1994, the government changed the curriculum to cater for all South Africans. Moodley (2013) also argues that the democratic government wanted learners to have equal access to quality education; they were prepared to contribute to the development of a democratic and socially just society and to compete internationally.

Fullan (2002) adds that South African education was very out-dated and racially delineated; as a result, the need for curriculum change was urgent. Curriculum has to be changed continuously to cater all social needs. What learners learn in schools has to match their social life changes; hence the current curriculum for all subjects caters for social education. Systems are changing across the world; therefore, curriculum change must occur now and again for us to have competitive edge, and keep up with other countries. Some of the reasons for the need of curriculum changes in South Africa are: the previous curriculum did not allow learners to be critical thinkers and develop different skills and as a result, curriculum has been changed for several times; teachers were dissatisfied with the curriculum; teachers were failing to implement the curriculum and lastly, to redress the injustices of the past.

During the apartheid era, the curriculum that was used was Christian National Education which caused more racial disparities and division in society. During the Christian National Education (CNE) curriculum phase the level of quality in education was arranged according to race groups. Whites were receiving quality education as compared to blacks. As a result, blacks were not allowed to study in white schools. The allocation of resources such as books and funds was unequal, and whites would have all the resources needed to provide quality teaching. Blacks had few resources. During the apartheid education era, all educational policies were designed by the political government and non-whites were not allowed to oppose any instructions stated in the educational policy. In 1994, South Africa received

freedom and one of the democratic government aims was to free the education system of the country from the apartheid government. After 1994, political changes brought many changes in the education system of the country. As a result, the South African education curriculum has been changed continuously over the years. Jansen (1999) stated that the curriculum changes were welcomed and celebrated by many South Africans, which later on brought confusion and frustration.

The new democratic government identified many areas that had to be completely changed, such as bringing equality amongst the South African citizens, eradicating poverty and providing better education for all (Chisholm, 2004). Curriculum 2005 was introduced in March 1997 by the Ministry of Education replacing the NATED 550 curriculum, which was more content-based (Chisholm, 2005). C2005 used learner centred approaches and the integration approach, where all learning areas were combined with the linked subject to bring about integrated subjects (Chisholm et al., 2005). Curriculum 2005 aimed at making learners more active in their learning process. The curriculum also used the Outcomes Based Approach to teaching and learning. Fiske and Ladd (2004) stated that OBE is an instructional method which helps learners to obtain skills, values and universal knowledge which differs from traditional instruction methods that curriculum planners proposed specifically for the learners to obtain. In Curriculum 2005, learners were given a chance to do tasks on their own and teachers become facilitators (Department of Education, 1997). In the GET phase, C2005 introduced eight subjects which were compulsory for every learner before reaching the FET phase.

In 2000, Curriculum 2005 was also reviewed by the Ministerial Committee because it was criticized by the teachers in the GET phase and in 2002 it was replaced with the Revised National Curriculum Statement (Department of Education, 2002 & Chisholm, 2005). The Revised National Curriculum Statement (RNCS) was introduced to make things clearer for teachers for teachers, and to provide equality and inclusivity in the education system of the country (Department of Education, 2002). In 2006, the Revised National Curriculum Statement was implemented for Grades 10-12 (Ngubeni, 2009). Hofmeyr as cited in Moodley (2013) argued that the RNCS was implemented without enough training for teachers. Teachers experienced challenges in terms of work overload, lack of training and supporting materials (Moodley, 2013). Other challenges were the lack of resources and over-emphasized

assessment and administration. Teachers complained about the National Curriculum Statement for being overloaded, confusing and demotivating (Department Of Education, 2011).

Due to steadily increasing problems, the Minister of Basic Education employed a task team in 2009 to evaluate the challenges of the Revised National Curriculum Statement. In response to these challenges, she introduced a new curriculum called Curriculum and Assessment Policy Statement (CAPS) to provide quality teaching and learning (Venter, 2016; Nkosi, 2014 & Mbatha, 2016). CAPS still use the same principles of NCS; it just that CAPS states the content on what to teach and not how to teach it. CAPS outlines what is to be taught and when, and teachers can choose their own way of teaching the content. The purpose of CAPS is to clarify and integrate previous policy documents into one cohesive document (Rajoo, 2012). The Curriculum and Assessment Policy Statement is a single comprehensive document which was developed for each subject concerning the programme and promotion requirements of the National Curriculum Statement from Grades R-12. Curriculum and Assessment Policy Statement is not a new curriculum but a replacement of National Curriculum Statement. CAPS was implemented in 2012 from Grades 1-12, specifying the topics for each term, assessment tasks and marks allocation, pacing and sequence. CAPS is currently used in the South African education system which teachers perceived as clear but which has a high workload.

Political changes of the country have also caused curriculum change because government want to make certain changes which sometimes affect teachers.

Table 2.1: Summarises of the curriculum changes in South Africa:

Year	Curriculum Change
1994	The democratic government was voted in
1995	The government was getting rid of apartheid curriculum by reviewing NATED 550
1996	Learning area committees develops outcomes
1997	Curriculum 2005 was introduced

1998	Curriculum2005 was implemented in Grade 1
1999	Curriculum 2005 implemented in Grade 2
2000	Curriculum 2005 was introduced in GET band
2001	Curriculum2005 was revised and Revised National Curriculum Statement (RNCS) for Grades R-9 published.
2002	RNCS for Grades R-9 published
2003	Teachers trained in National Curriculum Statement
2004	Teachers had to comment about RNCS in the GET band
2005	Implementation of RNCS for GET
2006	Implementation of NCS for FET
2008	First Grade 12s write a new Outcomes-based NCS examinations
2009	New Minister of Education appoints a task team to review the NCS
2010	CAPS was created for all grades
2011	Teachers were trained about CAPS
2012	CAPS was implemented in the Foundation Phase and Grade 10
2014	CAPS was implemented in all grades

Source: Department of Education (2012); Ngubeni (2009); Mbatha (2016); Chisholm (2004); Ngwenya (2012) & Hoadley & Jansen (2012)

These changes show that curriculum is revised now and again to eradicate any challenges and failures in the education system of the country. There are so many changes that take place in the society that we live in, hence the curriculum keeps on changing because the Department of Education is trying to accommodate such changes and equip learners to be able to solve societal problems. Although continuous change in the education curriculum of South Africa is needed, it affects the lives of teachers, working patterns and also, learners who are receiving knowledge (Adu, 2014).

2.4.2.2 Curriculum and Assessment Policy Statement (CAPS)

Du Plessis, (2012) stated that complaints about the implementation of the NCS, overburdening of teachers with administration, different interpretations of the curriculum requirements, underperformance of learners, contributed to changes of NCS to CAPS. Curriculum and Assessment Policy Statement (CAPS) is not a new curriculum it is modification of NCS. As a result, CAPS is based on the NCS values, which are: social transformation, active and critical thinking, high knowledge and high skills, progression, human rights, valuing indigenous knowledge systems, quality and efficiency in teaching (Department of Education, 2012). The CAPS curriculum strives to provide teachers with skills and knowledge on how they should interpret the curriculum, even though teachers complain about the teaching strategies which are not clear, in contrast to the OBE curriculum (Tshidero, 2013).

The Department of Education (2010) stated that in order to bring about organization, centralisation of the curriculum could undermine the leverage of diversity (Department of Education, 2010). The following changes took place in CAPS curriculum:

- Learning areas were change to subjects.
- Learning outcomes and assessment standards have been replaced with topics.
- Each subject in each Grade has its own document, and content for each term is outlined.
- The types of assessment and recordings for teachers are clearly stated.
- The time period for each subject is stated.
- The pacing and progression is clearly outlined for teachers. (Department Of Education, 2012).

The Curriculum and Assessment Policy Statement encourages an active and critical approach to learning, in which learners actively participate by demonstrating and recording their different thinking skills (Department Of Education, 2011). CAPS allow teachers to be facilitators in their teaching and learning for the quality empowerment of knowledge.

Van der Berg and Ros (2009) stated that CAPS is very good for quality teaching because it provides formal and informal assessments that must be used to assess learners' performance.

CAPS outline the weighting of continuous assessment which is very important for teachers to understand. According to CAPS (2012), this how learners should be weighted for their examinations and continuous assessment;

- Grades R to 3 – 100% continuous assessment
- Grades 4 to 6 – 75% continuous assessment, 25% end-of-year exam
- Grades 7 to 9 – 40% continuous assessment, 60% end-of-year exam
- Grades 10 to 12 – 25% continuous assessment, 75% end-of-year exam (CAPS, 2011 & Department of Education, 2011).

This information makes teachers work accurate and easy to understand. CAPS made many procedures easy for teaching and learning. CAPS Department of Educations not allow teachers to teach any topic but it provides teachers with an organised content to follow; teachers can only choose their own teaching methods.

2.5 HISTORY OF ACCOUNTING

Accounting began many years ago during the ancient times and then developed quickly to other countries because of its success (Alexander, 2002). It used a double entry system in the Italian city states of the 14th and 15th centuries. Luca Pacioli developed the system of double entry book-keeping in 1494, when businesses were beginning to trade. Furthermore, Accounting was helping businesses to keep records of financial transactions between countries (Schreuder, 2014). Due to the increase in the number of businesses in the world, the need for Accounting in other organisations expanded very quickly. On the same note Kwarteng, (2013) adds that that Accounting education started in United State of America in an apprenticeship training procedure. He further states that business grew quickly in such a way that book-keepers were needed to control the business finances and Accounting systems. Due to the increase of shipping activities, commercial and manufacturing businesses needed a more precise way of recording financial activities. As a result, Cost Accounting was developed (Ngwenya, 2012). Accounting has been the only instrument of keeping financial transactions accurately worldwide. Pacioli's 'Summa Arithmetica' was the first material on book-keeping printed in 1494. Since then, the teaching of the subject of Accounting began in schools (Scheuder, 2014). The introduction of Accounting in schools was aimed at encourage students to enrol in the Accounting profession and meet the needs of industries.

Retief (2012) stated that Accounting dated back to the ancient times when Egyptians had an interest in the development of writing and counting money. Due to the growth in international commerce and taxation, it migrated to Germany to assist the merchants. That is where the increased demands of Accounting began internationally. The demand of Accounting worldwide grew very fast; as a result, business schools were established to assist the development by conceptualizing the subject matter and develop Accounting professions (Choi & Meek, 2011). The first profession for Accounting was Accountant, which started in countries like the United States. The Accounting that was designed the centuries ago is the same Accounting that is taught today: it is just that there have been changes over the decades. Accounting is no more about the double entry book-keeping system, only financial accounting, managerial accounting and auditing, Retief, (2012 as cited Schreuder, 2014) argued that Pacilo's principles of bookkeeping remained the same until the nineteenth century and twenty century, where Accounting was developed to meet the needs of the more complex economic system.

2.6 HISTORY OF THE ACCOUNTING SUBJECT

Accounting was developed years ago when businesses were starting to trade; it was very useful to keep records and other financial information (Alexander, 2002). Accounting began in Egypt and Iraq, then it was developed in different countries. In the 19th and 20th century, the need to teach Accounting in schools and in tertiary institutions became obvious and as a result, Accounting was introduced as one of the school subjects in South African schools. Booyse, le Roux, Seroto and Wolhuter, (2011, as cited in Schreuder, 2014) argued that Accounting was introduced as one of the vocational subjects in school, which gave learners skills to be employable. This was done to make sure that students were fully equipped in Accounting and would develop the skills of Accountants. In Ghana, Accounting was developed because it was believed to provide job opportunities and assist in socio- economic development. As a result, the demand for Accounting demand became important and much needed in schools (Kwarteng, 2013).

Before the introduction of C2005, Accounting was taught from Grades 8 to 12. In C2005, Accounting was phased out and EMS was introduced in the General Education Training (GET) band, which is Grades R-9 as Economics and Management Science (EMS) in South African schools (Schreuder, 2014). In the CAPS, Accounting is offered as an FET subject in

Grades 10-12. Accounting provides skills which can be used in different organisations such as education, health and the economy. This is also advocated by Kwarteng (2013), who states that Accounting is one of the subjects that should be understood by everyone in spite of the jobs they do, because it is applicable in all job titles. In the nineteenth century, the subject of Accounting was mainly focused on bookkeeping and recordings. Any business that operates in this world aims at making a profit, so the subject of Accounting was designed to make sure that there are accurate calculations of the business profits. Accounting was mostly encouraged in the school curriculum because students will use it even in their social lives. Accounting also develops gradually across the globe to enforce entrepreneurial skills. The reconceptualization of the subject is evident in the NCS and the CAPS, where the interpretation and analysis of financial information is the main focus of the subject.

According to the Curriculum and Assessment Policy Statement, Accounting focuses on measuring performance, processes and communicating financial information about the economic sector (Department Of Education, 2011). It also ensures that disciplines such as ethical behaviour, transparency and accountability, are followed by businesses. Lastly, it deals with logical, systematic and accurate selection and compilation, analysis and interpretation. On the other hand, Umalusi (2014, p.26) states that “the subject encompasses accounting knowledge, skills and values that focus on the disciplines of Financial Accounting, Managerial Accounting and Managing Resources (including Auditing). These disciplines cover a broad spectrum of accounting concepts and skills to prepare learners for a variety of career opportunities, and to provide them with valuable personal life skills”.

Accounting is a subject that can be applied in many areas, such as businesses, society, schools, hospitals and other non-profit organisations. Hence the need of Accounting has risen in the world because many things require recording and interpretation. Amernic and Craig (2004) and Ngwenya (2012), argued that Accounting is the method of recording of financial transactions and presentation of related information. According to Ngwenya (2012), there are basic features of Accounting:

- Accounting is a process: Accounting is identified as a process of performing specific tasks such as collecting and communicating financial information.
- Accounting is an Art: Accounting is an art of recording, classifying, summarizing and finalizing financial information.

- Accounting is means and not an end: Accounting will always be needed for users to understand financial records.
- Accounting as a record-keeping device: Accounting keeps records for all essential transactions that can be used by the business.
- Accounting is the art of interpreting and summarising data in a manner that can be understood by the user.
- Accounting is the language of business with concepts and conventions: Accounting aims to communicate financial information through the use of concepts, conventions and rules.
- Accounting deals with financial transactions of the business.
- Accounting is an information system.

The nature of Accounting as a subject is practical because it requires learners to practise what they are learning in every lesson. Consequently, learning in the discipline of Accounting occurs largely through regular operational practice of different skills (Farrell & Farrell, 2008; Ngwenya, 2013). The more learners practise Accounting, the better they understand the nature of it, even socially. The Accounting curriculum is guided by objectives which need to be achieved. Some of these objectives in the Accounting subjects includes; recording, analysing and interpreting financial and other relevant data, in order to make informed decisions. Accountants present and communicate financial information effectively by using generally accepted accounting principles, developing and demonstrating an understanding of fundamental Accounting concepts. They acquire financial skills, knowledge and values that can contribute directly or indirectly to the improvement of the standard of living (Umalusi, 2014, p.30). Teaching in Accounting requires a teacher who understands the content knowledge well how to equip learners with the skills learned in the subject.

Accounting can be defined as a structure of recording and summarizing the financial transactions of businesses and organisations. According to Jackling & De Lange (2009) Accounting began as the art of record keeping which records the business activities and to communicate financial information between enterprises. When out-of-date Europe moved towards monetary economy in the 13th century, merchants depended on bookkeeping to oversee multiple simultaneous transactions (Bellis, 2019). As the trade and record keeping between businesses became more important in order for business to be transparent the subject

of Accounting to train accountants was much needed. Ngwenya (2012) stated that due to the rapid development in trade Industrial Resolutions emphasised the importance of teaching bookkeeping in universities. In response to this call universities in 1850 and 1854 started training accountants (Bellis, 2019). Accountants were guided by International Financial Reporting Standards (IFRS) and generally accepted accounting principles' (GAAP) in recording, assessing financial information as well as the preparation and interpretation of Financial Statements (Ngwenya, 2012). As the Industry was demanding me accountant a need to introduce Accounting disciple in school has more emphasised to assist students who wants to be accountants to have foundation of Accounting before they reach universities. Hence we still have the subject of Accounting in schools today and it changes regularly because it is global subject which brings harmony between trading enterprises.

2.6.1 Changes in the Accounting curriculum

The increase in the worldwide marketing and in the international Accounting standard has cause the Accounting education curriculum to be forever changed. In Accounting, the changes took place from the NATED 550 curriculum to the NCS, and lately to the CAPS. In response to these changes, new formats of subsidiary books were introduced in 1993. New Accounting books had to be written to influence these changes. In 1995, the Interim Core Syllabus was introduced in Further Education and Training (FET) phase to lay the foundation for a single core syllabus. The main reason for this interim syllabus was to cleanse the syllabi in preparation for C2005. In Accounting, only terminology adjustments were made. The subject was still divided into Standard Grade and Higher Grade.

When C2005 was introduced in 1998, subjects such as Business studies, Economics and Accounting were integrated to one learning area called Economic and Management Sciences (EMS) in the GET phase (Department Of Education, 2012). The changes in the format for Financial Statements were introduced in 2002 in the FET phase, in response to the International Accounting standards. Temporary core syllabus in the FET level was replaced by the National Curriculum Statement (NCS) (Grades 10 –12), which was implemented in Grade 10 in 2006, in Grade 11 in 2007 and in Grade 12 in 2008 (Department Of Education, 2011; Chisholm, 2005). Before the implementation of the NCS, in the NATED 550, learners who were doing the subject had to choose between Higher Grade and Standard Grade.

Schreuder (2014) states that Higher Grade and Standard Grade in Accounting was allowing learners to do Accounting according to their competences.

Higher Grade was for students who were very good in Accounting and Standard Grade was for average performers (Schreuder, 2014 & Ngwenya, 2012). In the Accounting curriculum, these changes were reflected in the restructuring of the old and new topics and the conceptual approaches (Ngwenya, 2012). NCS for Accounting was again reviewed and the Curriculum and Assessment Policy Statement (CAPS) was introduced in 2012 (Department Of Education, 2011). CAPS was welcomed by the teachers but there were also challenges that were identified in Accounting, such as: in the GET phase, EMS was not taught well because teachers were focusing more on Business studies and Economics. Other challenges were the workload, inadequate training in the topics added and time limitations. Much has changed in the subject of Accounting in the recent years. These changes in the Accounting curriculum have been mostly experienced in the Further Education and Training (FET) in schools. Msomi (2015) argued that the Accounting curriculum was changed to develop learners' skills, abilities, knowledge and values about Accounting careers. Accounting is very important in this world as it helps businesses, schools, regulators and other organizations become accurate about any financial activities (Msomi, 2015).

Accounting plays a huge role in managing the country's wealth and finances. Seeing the importance of Accounting in different industries, the subject of Accounting was then encouraged in Schools and in tertiary institutions. Students were encouraged to enrol in Accounting courses. Accounting was introduced in schools as financial literacy in the GET band (Grades 7-9), which later was named as Economic and Management Sciences (EMS, Schreuder, 2014). Economics and Management Sciences (EMS) became one of the eight subjects in the GET band (Letshwete, 2014 & Rajoo, 2012). In the NCS, EMS was introduced due to its important value, including its contribution toward economic literacy and empowerment (Schreuder, 2014). Economics Management and Science is a combination of three subjects in the GET phase, namely; Business studies, Economics and Accounting (Department Of Education, 2011). The combination of these three subjects in EMS has, on the one hand, caused problems for learners and teachers in teaching and learning; on the other hand, it has allowed learners to explore many skills and knowledge in one subject. Letshwete (2014) complained that since these subjects have been combined, there is a little exposure to

Accounting because teachers focus on Economics when teaching while others emphasise Business Studies. Accounting subject starts to be fully taught from Grades 10 – 12 (FET band) where learners are empowered with the skills and knowledge they will use in the future.

The Accounting curriculum as described in the Curriculum and Assessment Policy Statement (CAPS) focuses on measuring performance as well as processing and communicating financial information (Department of Education, 2011). According to the Department Of Education (2011, p.8), “The subject embraces Accounting knowledge, skills and values that focus on Financial Accounting, Managerial Accounting and Auditing fields”. South African education has been constantly changing; so as the curriculum policies for subjects. These changes have also been evidenced in the Accounting curriculum in schools. Curriculum changes in Accounting took place to address the shortcomings in the other curricula that have been used previously. Msomi (2015) argued that continuous curriculum changes in Accounting are not only meant to keep up the standard with other countries or develop labour skills, but comply with the profession of Chartered Accountants. Acar and Aktaş (2018) states that the financial world is changing so fast that it becomes very important for Accounting education to cope with this. During the Accounting curriculum changes, the pedagogical approach, teaching resources and assessment styles had to be modified. Teachers had to change from their traditional ways of teaching to accommodate the implementation of CAPS.

The following changes took place in Accounting curriculum: from NATED 550 to OBE, Accounting was known as book-keeping which caused the curriculum to be changed in 2002, because the Department of Education wanted to empower learners with different skills in Accounting. NATED 550 and OBE were criticised for having out-dated information and inequality in education. In Curriculum 2005, the changes in Accounting curriculum began in the GET band (R-9) under Economic Management Sciences (EMS). Curriculum 2005 (C2005) in EMS was criticised for lack of information, especially the Accounting part (Ngwenya, 2012). C2005 ended up at primary level. In response to this challenge was the introduction of the Revised National Curriculum Statement (RNCS) in EMS, which outlined the skills and knowledge about EMS. In 2008, the National Curriculum Statement (NCS) in the Accounting FET band (Grades 10-12) was introduced to provide learners with sufficient knowledge and skills. The content of Accounting in the NCS was categorised under the three

fields of Accounting; Financial Accounting (recording and reporting through Financial Statements), Managerial Accounting (costing, budgeting and projections) and Managing Resources (asset validations, internal control and ethics in the Accounting context (Ngwenya, 2012).

In 2009, the Minister of Basic Education employed a task team to review the consistent curriculum challenges in South Africa (Department of Education, 2011, Ngwenya 2012; Mbatha, 2016). One of the challenges that was found in the National Curriculum Statement (NCS) in Accounting was the lack of teaching guidelines and good assessment practices as Accounting requires more practises. The NCS provided Learning Programme Guidelines (LGP) and Subject Assessment Guidelines from Grades R-12 to be used by teachers when preparing for lessons. A Learning Programme Guideline outlined how teachers will structure their programme of learning according to the curriculum (Umalusi, 2014). These documents were not good enough for teachers; as a result, a single comprehensive document called CAPS was developed. The CAPS document outlines the Learning Programme guidelines and Assessment Guideline in one detailed document. The National Curriculum Statement (NCS) was criticized for having an overloaded content in the Accounting curriculum. CAPS introduction in Accounting slightly changed the content by adding and moving topics across the FET Grades. In Grade 10, one topic was removed to grade 11 and two topics were added. In Grade 11, three topics were added. In Grade 12, five new topics were added and three topics were excluded (Hall & Ngwenya, 2014).

In Grade 12, the major change took place in the Companies topic since Companies are using the new Companies Act. Some of these changes are shares of no par value, According to Section 35 (2) of the new Companies Act, a share Department of Educations not have a nominal or par value. Shares are now issued at issue price. Hence the concept of par value and the Share Premium account no longer applies in this topic. Buying back (repurchase) of shares by a company has also change. In terms of Section 48 of the new Companies Act, the directors of a company may decide to repurchase shares from a shareholder, subject to certain conditions. Cash Budgets and Projected Income Statements were limited to the context of sole traders under the NCS, while the context of these topics has been extended to companies under the CAPS. Creditors' reconciliation has been introduced into the CAPS in Grade 11 (application) and Grade 12 (interpretation). In the inventory valuation, the NCS caters for

only two valuation methods (FIFO and Weighted average method). CAPS have added the Specific Identification Method (Umalusi, 2016).

The changes and the movements of topics to Grades 10 and 11 will help learners have a basic foundation of what they will be doing in Grade 12. The curriculum (CAPS) has also provided Grade progression for topics which become easy for quality and excellent teaching and learning. According to Umalusi (2009), all topics in the Accounting curriculum are organised under the three main topics; Financial Accounting, Managerial Accounting and Managing Resources (which includes certain aspects of Auditing). Ngwenya (2012, p. 31) identified three changes in Accounting curriculum: firstly, “the introduction of Managerial Accounting, Auditing and Corporate Governance under Learning Outcomes 2 & 3 which provides learners with more experience in Accounting; secondly, the new content is particularly relate to the nature of the Accounting disciplines at the higher institution, and lastly, a problem-solving approach in the context of Accounting, which provides learners with the appropriate skills to succeed at university”. According to CAPS, topics are organised for the whole year and there is time for teachers to do revision.

Ngwenya (2012 p.37) stated that “in this curriculum the main focus was on Financial Accounting with more emphasis on application (recording of financial information) which progressed to a limited extent to analysis and interpretation (for Higher Grade only)”. According to Schrender (2014) and Ngwenya (2012), the previous curriculum in Accounting was too procedural, where learners were taught how to calculate and record only, while the new curriculum policy on Accounting (CAPS) has become too theoretical and emphasises more critical thinking skills and analysis skills. Since Accounting is an international subject, some changes are informed by changes from other countries. Some changes in Accounting are caused by the changes in the industries to provide skills that will be used effectively when learners get into the field of work. Ngwenya (2012. p. 29) added that “the change in the Accounting curriculum was in response to changes in the economic and social conditions of the business environment”. The possibility of the Accounting curriculum changing again is very high because the government and the economy changes now and again, which affect the Accounting education curriculum.

2.6.2 Effects of change in the Accounting curriculum on teaching, learning and assessment

Teaching, learning and assessment cannot be separated from one another; they work hand-in-hand. Teachers have to teach and then assess the learners' work; as a result, all these three activities are important. The more the Accounting curriculum keeps on changing, the more the effect on teaching, learning and assessment for teachers. In Accounting, teachers had to change their pedagogical approach, assessment styles and content knowledge. Umalusi (2014, p. 54) stated that the "pedagogic approach of a curriculum is the way in which teaching and learning are intended to happen in the classroom"; they further stated that pedagogical approach may include; the teacher-centred or learner-centred approach or a problem-based approach. According to the NCS and the CAPS curriculum in Accounting, there is not much detail about pedagogical approach for teachers in Accounting, hence teachers choose their own pedagogical approaches. Teachers are only told to use the learner-centred approach but there are no guidelines on how to apply this.

However, Msomi (2015) states that in Accounting, teachers were instructed to use a teacher-centred approach in teaching Accounting, because a teacher is believed to know all. Umalusi (2009) disagreed with the instruction of using teacher-centred approach because it is not useful in Accounting to give competent skills that were outlined in the aims of the topic. They further suggested that the conceptual approach and constructivist approach in Accounting should also be encouraged with learners. Ngwenya (2014) also concurred that the constructivist approach can help in teaching Accounting. In Accounting, the learner-centred approach and problem-based approach is mostly used to allow learners to develop their entrepreneurial skills, think critically and choose their careers wisely (Msomi, 2015). Allowing learners to develop their skills in Accounting will make them match international Accounting standards.

The changes in the Accounting curriculum emphasised the importance of assessment to assess learners' work and abilities. Assessment in Accounting is in the form of test and examinations. The new curriculum (CAPS) provides teachers with assessment guidelines which outline how learners should be assessed, the type of assessment and the allocation of marks. In Accounting, daily assessment is important to monitor teaching and learning and also to see where learners need to improve. In the NCS and CAPS curriculum, assessment

can be formal and informal (Department of Education, 2008 & Ngwenya, 2014). In informal assessment, teachers assess learners' abilities on what they have learnt each day and formal assessment is where teachers use examinations and tests at the end of the each term, which will be recorded in their year mark. Ngwenya (2014) added that assessment has become an important part in teaching and learning in the recent curriculum which emphasises more continuous formative assessment. However, this has become a challenge for teachers who have large number of learners in their classroom and it has affected the time in which teachers are expected to finish their syllabus. Teachers end up not having enough time for revision, especially in Grade 12. On the other hand, continuous assessment is very good in Accounting.

2.7 TEACHERS' EXPERIENCES OF CURRICULUM CHANGES

Teachers' experiences can be referred to the conflict that teachers have within themselves on how to deliver the content to learners, how to adapt quickly to the changes of curriculum, and how to make sure they achieve the aims of the curriculum within the specific time given (Kauffman, 2003). Teachers' experiences are very important to reflect on curriculum changes in a country. Teachers as the people who are delivering the curriculum to learners have shared their own experiences about curriculum changes. Their experiences about curriculum change are not the same for different reasons. Some teachers described their experiences of curriculum change as a great improvement in their teaching skills while others felt it was a burden to implement these changes. Batwini (2009) advocates that some teachers believed that the Curriculum and Assessment Policy Statement gives them more direction and guidance as compared to C2005 and RNCS. Teachers' experiences on curriculum changes have revealed some challenges that teachers have come across when implementing the new curriculum. Lack of support has been identified as the worst experience teachers have experienced during the curriculum change implementation.

Pillay (2013) in her study revealed that teachers in Accounting experienced lack of support from relevant structures during the curriculum implementation. On the same note, science teachers revealed that they did not receive enough support from curriculum developers to anticipate change (Tshidero, 2013). Furthermore, teachers in science revealed that they were confused on what is curriculum change in science (Dube, 2016). Majola (2014) argued that if teachers are given positive support, they will also produce positive results about curriculum

change. According to Batwini (2009), teachers in science had mixed emotions, experiences and reactions about the curriculum changes. Hall and Hord (2006) suggest three reasons why teachers have mixed emotions about the curriculum change; firstly, teachers are uncertain about the change; secondly, they (teachers) do not trust their own abilities on implementing change, and thirdly, they feel bad about changing their old ways of doing things. Lack of understanding of the curriculum, lack of classroom support, lack adequate resources and lack of professional development for teachers were some of the experiences that teachers had in science about the curriculum changes (Batwini, 2009).

On the other hand, some teachers in science had a good experience about the new curriculum as it was clearly presented in the document in terms of the expected content and assessment. Teachers felt that curriculum change was good in science to provide more practical assessments for learners (Tshidero, 2013). The information contained in the document was clear for science teachers besides those few challenges they experienced during implementation. Fullan (2007) stated that in order for the curriculum reform to make sense to educators, it should state clearly what is expected from them and be able to solve all their challenges in the process of implementation. However, Ngubeni (2009) in a geography study, argues that teachers were lazy to read the curriculum document which was provided to them; that is why change was difficult. Tong as cited in Molapo (2016) also argued that lack of understanding the curriculum reform caused China to fail to implement the new curriculum. If teachers had an understanding about the curriculum reforms prior to the implementation, they would have not experienced a problem during the implementation.

South African teachers feel uncomfortable and incompetent to introduce the curriculum changes because there have been many changes that have failed. Some teachers did not understand the curriculum reforms and the curriculum as a whole. Molapo (2016) also argued that if teachers are not clear about the innovation chances of successful implementation, this is very slim. Curriculum changes has been recurring over the years in the South African education system so teachers should also be developed professionally on how to respond to the complex situations during implementations. Batwini (2009) stated that teachers complained about lack of professional development from designers and the Department of Education. Teachers complained that they were called for workshops by subject advisors and there was no development taking place because they were meeting for a few hours during orientation, and afterwards teachers would implement curriculum on their own. These

workshops only took place twice a year which made it difficult for a teacher who is expected to deliver the content the whole year.

Molapo (2016) suggested that during the professional development of the curriculum, teachers should be given activities to learn and allow their beliefs and perceptions to be heard. He further argued that in Turkey, teachers are developed and trained even after the implementation of curriculum reform. Molapo (2016) recommended that teachers must be well trained and developed about the change before it is implemented in schools. Du Plessis and Mbunyuza (2014) argued that it is not easy to train all teachers because of the large number of teachers in the country. He further argued that even in the NCS curriculum, teachers were not train up until CAPS was introduced in 2011. On the other hand, teachers missed CAPS training in the foundation phase where it was firstly introduced (Ngubeni, 2009). However, teachers as lifelong learners can use other sources to train themselves about curriculum change. Training of teachers individually is impossible with the small allocations of funds from the government and there is not enough time to do proper training. He further added that teachers who lack innovation skills, professional training and material resources, could experience lack of motivation to implement the curriculum successfully.

Teachers require short and long-term training because change in the curriculum requires many changes in their teaching. Training about curriculum changes allows teachers to be confident in their teaching because they have a full understanding. Fullan (2007) stated that some teachers experienced the challenge of insufficient resources in schools to implement the curriculum changes. Molapo (2016) shared the same understanding that teachers in biology experienced challenges when the curriculum (CAPS) was implemented in high school because they did not have enough resources such as textbooks. In Mathematics, some teachers did not have enough textbooks, calculators and Mathematics sets to implement changed content (Jenead, 2016). Lack of involvement in the curriculum change was identified as one of the negative experiences teachers had in Biology and Physical Science, ever since the curriculum has been modified in South Africa. Davis (2009) also argued that curriculum developers sometimes suggest how the content should be taught, but rarely do they guide educators as to how to implement the curriculum itself. Studies shows that teachers are failing to implement curriculum changes effectively because curriculum developers do not involve teachers in their reforms.

Pillay (2013) stated that a lack of ownership in the curriculum causes teachers to be ineffective in their teaching and end up teaching what was not intended in the curriculum. He further argued that teachers should own the curriculum to make it easy for them to implement it. Molapo (2016) in his article discussed different challenges that teachers experienced about curriculum changes. The following challenges were experienced by teachers; (1) lack of inadequate training for teachers; teachers felt that they were not well trained and equipped to teach the new curriculum. (2) Lack of resources; teachers were given CAPS document to work with and there were not enough textbooks for each learner to learn; (3) Lack of professional development; to keep up with the changes teachers need to be developed consistently to make sure have updated content knowledge; (4) Lack of time frame and poor understanding of the curriculum changes (Molapo, 2016). Molapo (2016) argues that teachers are given limited time to teach and assess, which gives them work overload.

Teachers viewed curriculum changes as extra work, which causes them to lack motivation. Even though teachers have experienced challenges with the curriculum changes, they have also experienced some degree of positive experiences. Pillay (2013) notes that teachers showed positive experiences on curriculum changes and they showed a successful implementation of curriculum reform with few changes. Dube (2016) and stated that in the Gauteng province, curriculum changes had a positive impact in the schools because the results have been improved and teachers warmly welcome CAPS. They further argue that challenges have been experienced at first but after some time, their research has revealed great results in curriculum changes. Teachers are even saying they prefer the recent curriculum (CAPS) than the previous curriculums. However, teachers in Limpopo experienced some difficulties with the curriculum changes, such as lack of resources to teach and lack of support from relevant stakeholders (Pillay, 2013). Teachers in rural areas most suffer from lack of resource and getting support from relevant authorities. This becomes difficult for learners and teachers to do effective teaching. In almost all the scholars' articles, teachers in different subjects have been experiencing the same challenges about CAPS.

In the study that was conducted by Davis (2009) in the United States of America about curriculum changes, teachers' experiences of curriculum changes have been grouped into four categories. The first category was commitment, which was regarded as the moral purpose in successful curriculum changes. Teachers revealed that they were very committed

to the change curriculum even though the level of commitment ended up decreasing (Davis, 2009). Davis (2009) further stated that the cause of decrease in the level of commitment was the lack of motivation and support from stakeholders, workload and different behaviours of teachers. The second category was workload; Davis (2009) noted that teachers felt the curriculum changes required more administrative duties of paper work, meetings, student supervision, teacher collaboration and extra curriculum activities. He further stated that workload caused teachers to be dissatisfied with the curriculum changes because they had to work extra time after school. The third category was capacity, and according to Fullan (2007), capacity refers to the teachers' ability to deliver the content to learners. Teachers revealed that they were ready to deliver the content in student learning because of the university preparations, experiences in the classrooms and on-going professional development (Davis, 2009).

Teachers' experience of curriculum change revealed that successful curriculum changes are achieved through working with other teachers and sharing experience; however, Berman as cited in Davis (2009), argued that curriculum change at the classroom level is ultimately in the hands of the individual teacher. All these categories link to one another for successful curriculum change. When comparing international teachers' experiences about curriculum changes and South Africans, teachers internationally were ready and committed to the curriculum changes. But both international teachers and South African teachers have experienced a lack of support from relevant stakeholders to implement curriculum changes. Work overload was experienced by all the teachers about curriculum changes.

The review of literature shows that the studies that are available teachers' experiences of teaching during the context of curriculum change, mainly focus on subjects like Mathematics, Geography, Biology and Physical sciences. There have been very few studies about teachers' experiences of teaching Accounting in the context of curriculum changes (Kwarteng, 2013 & Ngwenya, 2012). In a study conducted by Msomi (2015) on the Grade 12 teachers' experiences of the auditing aspect of the Accounting curriculum, it was reported that teachers encountered numerous challenges in teaching auditing. She further stated that the challenges are the results of continuous changes of curriculum in Accounting. In the same study, Msomi (2015) stated that teachers in Accounting lack direction about curriculum changes so it becomes difficult to learn about curriculum changes and their implementation. Teachers

indicated that although training was provided in preparation for the implementation of changes in Accounting, workshops were not very helpful because they were only told what has been removed (Msomi, 2015 & Ngwenya, 2012).

Insufficient knowledge about changes in the Accounting content caused teachers to be unable to teach all topics in the curriculum. Msomi (2015) also stated that in the Accounting curriculum, teachers felt that they did not have adequate knowledge in Accounting content and they are not fully equipped to teach changes in Accounting curriculum completely. On the other hand, Kwarteng (2013) argues that teachers need to have a good knowledge of the Accounting curriculum so they can be able to translate the curriculum. Kwarteng (2013) states that high school Accounting curriculum emphasises more understanding of theory and practice to provide learners with skills and knowledge that they will need in tertiary institution Ngwenya (2012) found that while teachers know about the curriculum changes in Accounting, they lack conceptual understanding of the Accounting curriculum.

Choi and Meek (2011) argued that if Accounting teachers can stop the anxiety and become familiar with the Accounting changes, the teaching materials and teaching strategies there can be successful teaching and learning in the Accounting class. In Accounting, teachers have different experiences about the curriculum changes, especially seasoned teachers. In Accounting, teachers have to have broad knowledge and quality skills to accommodate any changes.

2.8 THEORETICAL FRAMEWORK

After curriculum has been changed, teachers are responsible for implementing the changes in the classroom in all subjects. In all the curriculum policies that have been reformed, teachers complain about not being involved in the curriculum reform since they are the one responsible for the implementation. Many studies conducted on curriculum changes show that there are very few theories; curriculum implementation is one of the challenges teachers experience in schools after reform has been completed. Many curriculum reforms teachers have revealed a challenge about lack of proper curriculum implementation. This study focused on teachers' experiences on teaching grade 12 Accounting in the context of curriculum changes. This is to say, curriculum implementation in Accounting will be one of the most discussed issues to understand teachers' experiences. As a result, this study

employed the theoretical framework of Rogan and Grayson (2003), which is based on curriculum implementation in South African schools. Lelliott et al., (2009) stated that Rogan and Grayson's theory of curriculum implementation provides theory constructed on the South African context which builds on the strengths of the school environment. This theory is constructed on three constructs for curriculum implementation in school: (1) profile of implementation.

(2) Capacity to support innovation and (3), support from outside agencies (Rogan & Grayson, 2003). There are sub-constructs under each construct. The diagram below depicts these constructs including its sub-constructs.

(Rogan and Grayson, 2003):

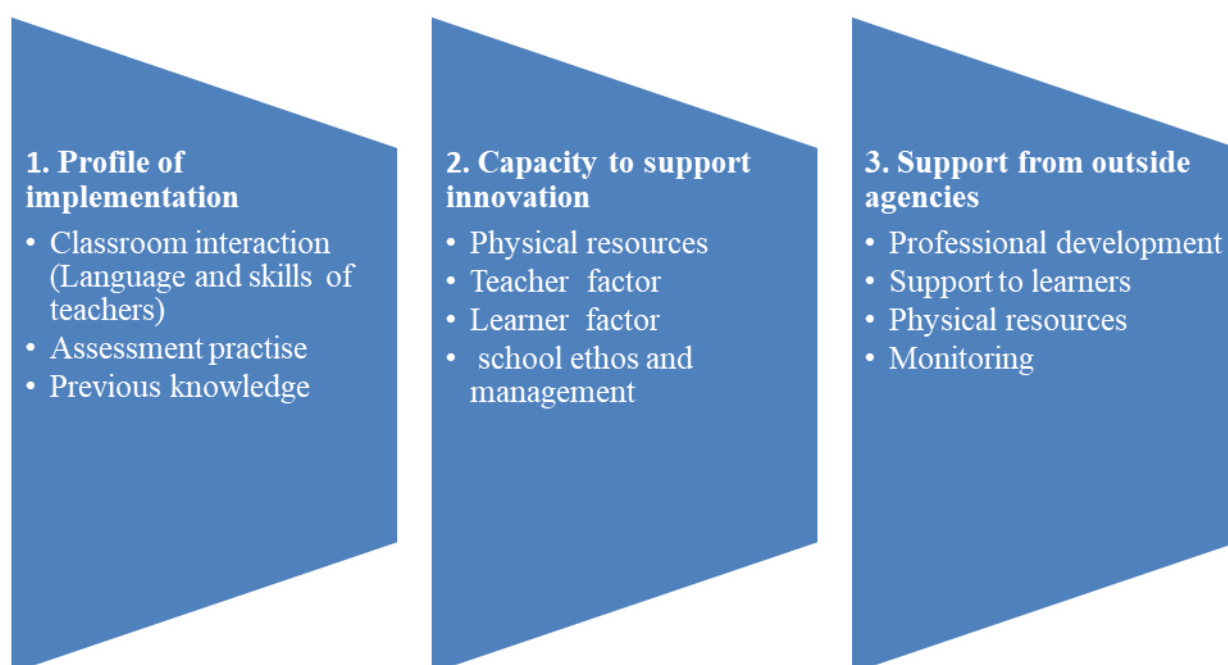


Figure 2.8: Theoretical framework

2.8.1 Profile of implementation

The profile of implementation allows one to identify the extent to which the new curriculum is practiced in the classroom (Rogan & Grayson, 2003). Altinyelken (2009) stated that profile of implementation helps to understand, analyse and express the extent to which the aims of the reform curriculum are put into practice. Curriculum implementation is a crucial stage of the reform where high failure rate will reflect reflects poor curriculum implantation. There are many factors which need to be taken into account when curriculum change is implemented. These factors may include teacher development, skills to implementation,

learners' prior knowledge to assist when reform is implemented, and language use and classroom interaction. These changes can also hinder the successful implementation of the curriculum reform. Rogan and Grayson, (2003) argued that curriculum implantation becomes a long term programme where on-going teacher development is important to determine how the curriculum is implemented at first and how teachers are prepared to go about with the implantation. On-going development guides the idea that curriculum implementation can take place in different ways.

This construct allows classroom interaction to measure the successfulness of the curriculum implementation. Molapo (2016, p. 19) in his study stated that internationally, profiles to implementation are themed as "poor involvement of educators in the curriculum development (top-down approach)". He alluded that teachers are not involved in the curriculum development; hence they are resistant to curriculum change implementation. When teachers are not involved in the designing and development of the curriculum, chances of experiencing challenges during the implantation are very high because they have no idea of the changes. However, Hall and Hord (2006) argued that a top down management approach can work only if there could be continuous training for teachers, continuous communication, monitoring and feedback to implementers.

2.8.2 Capacity to innovate

This constructs is based on the attempt to understand factors that are probable to support or hinder the implementation of new ideas and practices in the new curriculum in schools. This construct recognises that schools differ in terms of their capacity to implement innovations (Rogan & Grayson, 2003). The possible factors are grouped under four categories: (1) physical resources, (2) school ethos and management, (3) teacher factors, and (4) learners' factors (Rogan & Grayson, 2003). Physical resources may be referred to assets such as the school buildings, toilets, textbooks, libraries, laboratories and offices. Fullan (2007) argues that access to physical resources is essential because poor conditions and inadequate resources can bound the performance of the most talented teachers and learners to successfully implement curriculum. Physical resources are important in implementation of the curriculum because teachers are sometimes hindered by the resources to successfully implement curriculum reform. Resources such as textbooks, annual teaching plans and exam guidelines are essential to give teachers direction on how to go about implementing

curriculum. Egan (2003) added that inadequate of resources deprive teachers from providing quality teaching and effective implementation of curriculum changes.

The teacher factor can be described as teacher qualification, background training, confidence and commitment (Molapo, 2016). Teachers' qualification, confidence and commitment are very important for a teacher for quality implementation. When teachers are confident and commitment about the curriculum content, positive results appear. Learner factors can be referred to language use by learners, support from home and commitment. Language is one of the challenges that affect successful implementation of curriculum changes. If learners do not understand the medium of instruction, teachers find it difficult to provide quality implementation of curriculum. In all the South African curriculum reforms, language has been seen as an on-going challenge. Learner support from home is very important. Many studies revealed that teachers have a challenge of lack of support from parents. Lack of support includes learners not doing their homework because parents are not supportive. School Ethos and Management plays an integral part in curriculum implementation. Management of the school must have policies on how to manage a school and support policies within the school. All these sub-constructs will be applied in this study.

2.8.3 Support from outside agencies

Outside agencies may include all the organisations which may take part in the curriculum implementation. These organisations are there to provide support and monitoring on the curriculum changes in the school context. In this study, outside agencies involved Department of Education (Subject advisors, Circuit managers) and the teachers' union (SADTU). This constructs focuses on providing support on the practices rather than the effects (Rogan & Grayson, 2003, p. 192). According to Rogan and Grayson (2003), there two sub-constructs in this construct which is material support and non-material support. Material support may include the provision of physical resources such as school buildings, books, and direct support to students (such as a school feeding scheme). Non-material support is provided in the form of professional development (Rogan & Grayson, 2003). Professional development involves the training on curriculum changes for teachers. These outside agencies play an integral part in the curriculum implantation in schools.

2.9 CONCLUDING REMARKS

This chapter reviewed literature from different scholars. In this chapter, the researcher started by discussing the history of curriculum changes from NATED 550 to the Curriculum and Assessment Policy Statement, which is currently used in schools today. The literature revealed that curriculum in South Africa has been changed several times because of challenges. It revealed that the last curriculum CAPS was introduced with an aim of providing quality teaching and learning. This literature shows that curriculum can still change again because of different shortcomings the Department of Education and what teachers face when implementing the curriculum in schools. This chapter went on to discuss the history of Accounting, the nature of Accounting as a school subject and teachers' experiences of curriculum changes. The literature revealed that teachers have more negative experiences than positive about curriculum change. In this literature review, articles revealed lack of training as a major challenge for the poor implementation of the curriculum changes. This chapter also discussed the theoretical framework for this study, which emphasises curriculum implementation. The literature revealed different principles that can be used for successful understanding and implementation of curriculum change. The next chapter will discuss the methodology used in this study.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1 INTRODUCTION

The previous chapter (Chapter Two) reviewed the literature on teachers' experiences of curriculum changes. The following sub-topics were discussed in the previous chapter; history of curriculum changes, curriculum changes in South Africa and internationally, the history of Accounting, the nature of Accounting, curriculum changes in Accounting and teachers' experiences of curriculum changes in general and in Accounting as a school subject. This chapter discusses the methodology that the researcher will use to answer the research question. The main research question in this study is; what are teachers' experiences of teaching Accounting in Grade 12 in the context of curriculum changes in Umlazi district? The researcher will outline the research paradigm that influence this research study, give a description of the research design in this study, the research approach, research paradigm, sample size and research site. Thereafter, the researcher will discuss the data collection procedure, data analysis method, trustworthiness of the study, (credibility, transferability, validity and reliability) and ethical measures.

Determining the correct research methodology for the study is very important for the researcher as it involves the process of the whole research (Wedawatta, Ingirige, & Amaratunga, 2011). The researcher needs to choose the appropriate methodology for the research because it gives structure of the study. Correct methodology results in quality results. This means that if the method is good, the researchers will easily answer the research question. Remenyi et al., (2003) defined methodology as the approach to a problem which can be used in a research process from theoretical framework, data collection and data analysis. Methodology as the entire process of the research study. Lastly, Maree (2007, p. 567), states that "methodology can be defined as a general research paradigm that summarises how a research project is to be carried out and identifies the detailed process to be employed". All the definitions on the concept of methodology cover the whole process of conducting a research study. In other words, a researcher may not complete the research study without the methodology chapter. A researcher has to fully explain the process of methodology. Saunders et al., as cited in Wedawatta, Ingirige, and Amaratunga (2011)

explained methodology in a form of an onion where the research question is the centre and the layers represents different stages of addressing the research question.

3.2 RESEARCH DESIGN

It is very crucial for a researcher to have a structure of a research design on how the research question will be fully answered. Research design provides stages of the research from data generation to data analysis. Mcmillan and Schumacher (2010) defines a research design as a process explaining how the study will be conducted and where data will be obtained. According to Mouton (2001, p. 55), a research design is “a plan or blue print of how you intend doing the research”. From these explanations research design answers the research problem using different tools to perform different tasks. This study focused on teachers’ experiences of teaching Accounting in Grade 12 in the context of curriculum changes. Therefore in this study research design helped the researcher to find the research paradigm, research approach, sampling method and ways to analyse data. Bertram and Christiansen (2014) stated that research design should answer the following questions: what data must be collected to answer a research question, how the researcher collects data? And how the data will be analysed?

It is very important for the researcher to choose the appropriate research design in order to have a meaningful study. Maree (2007) argued that the choice of research design is based on the researcher’s expectations, research practices and the way to generate data. On the other hand, Msomi (2015) stated that the choice of a research design is determined by the objectives of the study, the purpose and the aims of the researcher. Research design might be the same for all studies but it depends on the subject and nature of the research. This study was guided by qualitative research design; the interpretivist paradigm was used, and case study was employed to collect data. Five teachers from five high schools in Umlazi were selected and lastly, content analysis was used to analyse data.

3.3 RESEARCH STRATEGY

There are many similar definitions that can be used to explain research strategy. According to Pillay (2013), research is intended to provide new knowledge and add to the existing knowledge. Leedy (1997) defined research as a process through which the researcher attempts to collect data to answer a research question, resolve the problem and provide

greater understanding. On the other hand, strategy means a plan of action to resolve the problem. Research strategy can be defined as a plan of conducting research. Strategy is a step by step plan of action that gives directions to your thoughts and enables a researcher to conduct research systematically and on schedule to produce quality results. Research strategy provides the overall direction of the research including the process by which the research is conducted (Cohen et al., 2007). Research strategy may include case study, action research, survey, experimental research and life histories (Bertram & Christiansen, 2014).

Case study was employed as a research strategy in this study. Case study is a design that is used by the researchers in different fields to develop an in- depth analysis about the case or the event (Creswell, 2007). According to Maree (2007, p. 568), “a case study is an empirical inquiry that investigates a contemporary phenomenon in the real world context”. In addition, Patton (2002) defined case study as an experimental inquiry that explores a current spectacle within its real life context. In this study, the researcher wanted to understand teachers’ experiences of teaching Grade 12 Accounting in the context of curriculum changes. Case study provided a detailed description of participants’ (teachers’) experiences as it aims to understand teachers thoughts in the context of curriculum changes. The researcher was able to understand a detailed description of curriculum changes. Employing case study in this study helped the researcher analyse all data and give a rich report.

Bertram and Christiansen (2014) stated that case studies ask questions such as what is it like to be in a particular situation, how to control it and why is it happening. On the same note, Cohen and Manion (2000) argued that if case study is carefully planned the researcher might powerfully explore the events or the case. Case study helped the researcher to fully explore the case of teachers’ experiences by asking them what is the feeling of teaching Accounting in Grade 12 in a changed curriculum, and how are they controlling the issue of providing quality teaching with the curriculum changes. Case study can be used to understand the reality of a case or event (Cohen et al., 2007), therefore in this study the researcher was able to understand the reality of teaching Accounting in the context of curriculum changes. Rule and John (2011) stated that a case may include a person, a group of people, a school or an organisation. In this study the case was the curriculum changes in Accounting and teachers as the curriculum implementers and the school where teaching of Accounting is taking place. Case study allowed the researcher to gain a comprehensive understanding of the

phenomenon. The researcher was able to have a fully understanding of teachers experience in the context of curriculum changes because the researcher is also a teacher. Cohen, Manion and Morris (2007) stated that a case study data is based on reality hence it provides a reader with an accurate details, consequently the researcher choose this research strategy. Therefore case study provided detailed information about teachers' feelings and rich data was obtained. Case study can penetrate the cause and the effects of the phenomena (Cohen et al., 2007). The researcher in this study gained a detailed data about the effects of curriculum changes in Accounting.

A case study provides an in depth report of the situation to both the researcher and the reader. According to Hesse-Biber & Leavy (2011) case studies can also be used in educational research to examine the characteristics of each person, but not of a large sample of the population. Hence the researcher in this study purposively sampled five schools in the same district that the researcher works in. Sampling these five schools provided a detailed data about the curriculum changes and these schools are close by to the researcher which was convenient for the researcher to get participants in anytime. Choosing a case study helped the researcher to sample one Accounting teacher in these five schools. This helped the researcher in finding more experiences, challenges and other factors related to the curriculum changes in each teacher. The researcher was able to write and in-depth report for each teacher. Case study Department of Educations not limit the researcher on the amount of information that should be generated. Using the case study allowed the researcher to generate as much data as she could and then analysed it into a detailed report.

3.4 RESEARCH PARADIGM

The concept of paradigm has been defined by different authors in different settings. According to Neuman, (2006, p.9), "a paradigm is a general organising framework for theory and research that includes basic assumptions, key issues, models of quality research and methods for seeking answers". On the other hand, Will (2007) stated that paradigm can be defined as a comprehensive worldview that guides the research. Research paradigm can also be defined as a broad structure which helps the researcher to understand the assumptions in a certain field. Bertram and Christensen (2014) state that paradigm determines the choice of; what kind of questions are supposed to be asked, what can be observed and investigated, how to collect data and lastly how to interpret data. There are three paradigms that can be used by

the researcher in order to understand the social view; post-positivist paradigm, interpretivist paradigm and critical paradigm (Henning, 2005). Ngubeni (2009) stated that interpretive paradigm can be used for qualitative study and it is associated with interviews, ethnography and case studies to collect data. Therefore this study was guided by interpretive paradigm because interviews and case study were used to collect data.

“Interpretive research is fundamentally concerned with meaning and it seeks to understand social members definitions and understanding of the situations” (Henning (2005, p.21). The aim of understanding the subjective meaning of persons in studied domains is essential in the interpretive paradigm. The interpretivist paradigm provides a deep description about the social occurrences and it gives an idea of analysing a situation using a group of people. In this study, the researcher was seeking to understand the teachers’ experiences of teaching Grade 12 Accounting in the contexts of curriculum changes. Teachers are the people who are experiencing curriculum changes as they are the curriculum implementers in their schools. It was very important for a researcher in this study to understand teachers’ experiences in their societies. Interpretivist approach allowed the researcher to understand teachers’ perspectives and their descriptions of curriculum changes. The researcher interpreted teachers’ descriptions to complete the research for this study. The researcher was able to understand the curriculum change occurrence in the society and in schools. Cohen et al., (2007) argued that the interpretive paradigm is categorised by the inside views of the individual person. In this study, each participant had to give his or her experience about curriculum changes. This allowed the researcher to interpret teachers’ experiences individually and contrast a meaning of how the society has viewed curriculum changes. The interpretivist paradigm is to understand the subjective world of human experiences. This paradigm was appropriate for this study since it was dealing with human experiences (teachers). Cohen et al., (2007) added that interpretivist approach gives the researcher an opportunity to understand the individual’s world before understanding the world around them.

Henning (2005), Bertram and Christiansen (2014) believes that with interpretive paradigm there is no single reality or perception of the individual but the reality depends on social interaction. Therefore, by interpreting experiences of a few teachers, the researcher will have an idea of how the rest of teachers feel about curriculum changes. Human (2006) stated that in interpretive research, the story is told from the perspectives of participants through

interviews. The researcher understood teachers' experiences through used of interviews. Teachers' experiences were constructed from the beliefs of the society they live and work in. The interpretive paradigm is concerned with what is happening in the society, what are the people's beliefs in that society and how the situation is analysed. This study aimed at understanding the social view of teachers' experiences in teaching Accounting and how teachers and learners live with this curriculum change. This study was based mainly on the interpretation of human experiences.

3.5 RESEARCH APPROACH

There are two research approaches for a research study: qualitative and quantitative (Bertram & Christiansen, 2014). According to McMillan and Schumacher, (2010, p.12) "Quantitative research explains what causes changes in measured outcomes, while qualitative research is more concerned with understanding social phenomenon from the participants' perspectives". Qualitative research approach can be defined as an approach that uses narrative and descriptive approach to collect data and to understand meanings from the point of research participants (Gray, 2003). According to Cohen, Manion and Morrison (2011), stated that qualitative research approach is an investigation approached which can be used by qualitative research approach is an investigation approached which can be used by the researcher to explore the central phenomenon. On the other hand, Ngubeni (2009) assert that qualitative research approach aims at understanding the social life and the method of collecting data using words rather than numbers. Taking in to consideration all the statements above, this study employed qualitative research approach. Qualitative approach is associated with the interpretive paradigm (Henning, 2005); for this reason, the qualitative research approach was used. This study's phenomenon was teachers' experiences, which is a social issue happening in a social setting; hence qualitative research is appropriate for this study. The qualitative approach is concerned with social realities, and understanding teachers' experiences was easy when this approach was used. Qualitative research emphasises the method of meaning and the process of what, why and how, rather than asking how many (Cohen & Manion, 2003; Patton & Cochran, 2007). The researcher in this study asked: what are teachers' experiences? How are they implementing curriculum changes with the experiences they have?

The qualitative research approach provides a rich narrative description of the participants' perspectives on the construction of the reality of their world (McMillan & Schumacher,

2010). The researcher in this study wanted to do an in- depth research about teachers' experiences in teaching Accounting. The approach helped the researcher to explore the research question deeply. Qualitative research contains different methods to gather data, includes; case studies, surveys, interviews, observations and life experiences (Linchon, 2011). The researcher in this study used semi-structured interviews and case study to understand teachers' experiences of teaching Accounting in Grade 12 in the context of curriculum changes. The phenomenon for this study was curriculum changes in Accounting and teachers' experiences. Using interviews as one of the strategies for qualitative research helped the researcher to interact with the teachers and get more understanding.

Interviews make teachers open up about the phenomenon being investigated. McMillan and Schumacher (2010) stated that interviews should be done where the participants feels comfortable. In this study, interviews were conducted in places where participants felt comfortable in. The researcher conducted the interviews with teachers in their school after working hours. Maree (2007) argued that qualitative research approach is time- consuming as it involves interviews, transcripts, coding and interpretation of information. Furthermore, MacMillan and Schumacher (2010) added that qualitative research involves the study of social phenomena from the participants' perspective and includes the participants' feelings, beliefs ideas and, thoughts. He further asserts that qualitative research takes place in a natural setting; it is concerned with human experiences in a certain context. Bearing in mind these statements, the researcher wanted to understand teachers' beliefs and feelings through interviewing them. The qualitative research approach provides a detailed description of the phenomenon and analyses the data. According to Bertram and Christiansen (2014), the qualitative approach draws data from a small number of participants; hence this study used five teachers from five secondary schools in Umlazi.

3.6 SAMPLING

Sampling can be defined as the method of making a decision about which people, events and settings can be included in the research (Bertram & Christiansen, 2014). Deciding on the sample size is difficult for the researcher, who has to understand the purpose of the study in order to sample the correct size. The researcher has to decide on the sampling method that will be used in the study; however, the sample size can provide a quality research or fails the research. Choosing the wrong sample may fail the research. Cohen et al., (2007) stated that a

researcher must decide on the sample size before even planning the overall research plan. Macmillan and Schumacher (2010) stated that sampling method depends on the research paradigm chosen by the researcher. The interpretive paradigm is concern with a detailed description and analysis of the study. According to Bertram and Christiansen (2014), the interpretive paradigm from Cohen et al., (2011) may be associated with purposive sampling to provide a rich and in-depth data. Therefore this study employed purposive sampling to get rich information from teachers about their experiences in teaching Accounting and the qualitative research approach was used in this study.

“Purposive sampling incorporates site selection, comprehensive sampling, maximum variation sampling, comprehensive selection, network sampling, and sampling by case type” (Macmillan & Schumacher, 2010, p. 401). Creswell (2008) argued that purposive sampling is a process where a researcher selects productive participants intentionally to answer the research question. On the other hand, Cohen, Manion and Morrison, (2011, p. 157) stated that “purposive sampling is suitable on the basis that this method is used to approach individuals who have in-depth knowledge about particular issues as a result of their professional experience”. Cohen et al., (2007) stated that sampling purposeful lies on the researcher’s judgements on which participants can be used to answer the phenomenon being investigated.

There are different methods of sampling which includes random sampling, purposive sampling and convenience sampling (Bertram and Christiansen, 2014). These study employed purposive sampling and convenience sampling. Purposive sampling the researcher makes a choice on which participants to include in the study and Convenience sampling involves selecting the group of participants which can be convenient to the researcher (Bertram and Christiansen, 2014). Hence the researcher in this study sampled five school because these schools were nearer to the researcher and the researcher is clustered with these schools. There is a walk able distance between these schools so the researcher can set the interviews to be on the same day in one venue. This is also confirm by Cohen et al. (2011) who state that convenience sampling may be defined as selecting the nearest persons as participants. The rationale behind the researcher choosing five teachers was because more than five participants will provide more information which might be a repetition. Sampling more than five schools will make to be too much information.

3.6.1 Selection of participants

In this study, the researcher sampled five teachers from five secondary schools in Umlazi district. The criteria for choosing these teachers were as follows:

- Experience of ten years or more in the field of teaching.
- Majored with Accounting or Accounting specialists.
- Currently teaching Accounting in Grade 12.

Participants	Qualification	Teaching experience (years)	Phase teaching
1. Beauty	Diploma in Accounting, Bachelor of Education degree	15	FET (10-12)
2. Zama	Advance diploma in Education, Honours degree in Education	12	FET (10-12)
3. Zuzeka	BEd degree, Honours degree in Education, Diploma in Taxation	14	Senior and FET 09, 10 & 12
4. Brian	BEd degree Diploma in Marketing	10	FET (10-12)
5. Senzo	Degree in Bachelor of Education	12	FET (10-12)

Figure 3.6: Teachers profile

The schools that were sampled were close to each other to make it easy for the researcher to conduct interviews. The schools are all situated in the township area. Teachers are all specialists in Accounting and they are currently teaching Accounting in Grade 12. Lastly, they are all post level one teachers in their schools. The researcher chose teachers with experience of ten years because they are more experienced and have seen through a number of curriculum changes in the field of teaching. Maree (2007) argued that purposive sampling usually select participants with the same characteristics in order to gather rich information. In purposive sampling, the researcher chose participants that have experience on the phenomenon to obtain correct information (Macmillan & Schumacher, 2010). The researcher selected these teachers because they are relevant in answering the research question and they will also benefit from this research. According to Macmillan and Schumacher (2010), qualitative studies samples are usually small numbers. The researcher in this study purposefully selected a small number of participants because the aim is to understand the

phenomenon. A small number of samples allows the researcher to answer the research question quickly.

3.6.2 Selection of the research site

A research site is a place where a research will take place. In this study, the research will take place in schools where teachers teach. The research sites in this study are FunDepartment of Educationnhle Secondary (NUZ 1), Siyaphumelela Secondary (NUZ 2), Phambili Secondary (NUZ 3), Qhubifundo Secondary (NUZ 4) and Qhakaza High School (NUZ 5) (Pseudonym). These schools are located in KwaZulu- Natal province at Umlazi South district. These are public schools which have the same population. All these five schools are situated in two sections of Umlazi district.

3.6.2.1 *The description of the research sites*

Qhakaza Secondary and FunDepartment of Educationnhle are situated in one section (J section). The schools are 1,9 - 2,3km from each other. The schools are well built and well-resourced. Qhakaza even has a computer lab and a class for hospitality which is well-resourced. The schools have been passing with 100% since 2010. In all their subjects, besides mathematics and physical sciences, they maintain 100%. In Qhakaza, there are 35 permanent teacher and 6 non-teaching staff. In FunDepartment of Educationnhle there are 31 permanent teaching staff and 8 non-teaching staff. The enrolment in Qhakaza Secondary 1025 and FunDepartment of Educationnhle has 985 learners. These schools are surrounded by RDP houses and small roads with potholes on the way to schools. Qhakaza has four teachers who majored in Accounting and two are teaching Grade 12 currently. There are two commerce classes in Qhakaza, which has 36 and 40 learners per Grade. In FunDepartment of Educationnhle, there is one class for commerce with has 41 learners and there are two teachers who majored in Accounting. These two schools are paying a school fee of R1000 each learner every year. According to South Africans schools Act 84 of 1996, A in a public school a school fees may be paid if the parents agree to pay the fees.

According to the South African Schools Act (7) schools that are in quintiles one and two may not pay school fees. There is no feeding scheme in these schools. The schools have a number of sponsors who help in the development of the school. In Qhakaza, Eskom donated 36 computers in 2017 and also build a computer class for the safety purposes. In FunDepartment

of Educationnhle, computers were donated in 2016 by Transnet, including the hospitality class. In these two schools, learners are using public transport and the majority walk to school. Learners in Qhakaza do seven subjects in the FET phase, while in FunDepartment of Educationnhle they do nine subjects. Mathematics in these schools is done by learners who are in the Science department and commerce department. These schools have grouped their subjects into three streams. There i's a Science department which consists of subject such as (Mathematics, Physical Sciences, Life Sciences and, Geography). The Commerce department consists of subjects such as (Mathematics, Accounting, Business Studies and Economics) and lastly, the Social Science department which consists of Mathematics Literacy, History, Geography and Life Sciences.

Siyaphumelela Secondary and Phambili Secondary are located in one section (Q section). The distance between these schools is 1,8 to 2,3 km and these schools work closely with one another. The schools are well built because both were renovated in 2016 and 2017. They do not have enough resources, however; there are no computers and not enough books are for all their learners. Both schools have a library but they are dysfunctional because the books are out-dated and no maintenance is done. Both these schools are surrounded by shacks and RDP houses. There is a high rate of unemployment in the community. People in this community survive by selling alcohol and having small tuck-shops. The roads are narrow with many potholes. Siyaphumelela has 24 permanent teaching staff and 7 non-teaching staff, while Phambili has 19 teaching staff and 6 non-teaching staff. The enrolment in Siyaphumelela is 525 and in Phambili, its 488. Both these schools have two classes for the Commerce department, majority of learners do Social Sciences. In Siyaphumelela, there three teachers majored in Accounting but one teacher is teaching Accounting in the FET phase due to small numbers of learners. Siyaphambili has been consistently dropping in their performance in Accounting for the past three years.

They are currently at 32%, while Phambili is trying to improve because last year they reached 58% from 49%. Both these schools are in quintile three and they are no- fee paying schools. Learners pay an admission fee of R100 every year which was an agreement that was made by the parents. There is a feeding scheme in both these schools. The last research site is Qhubifundo, which is located in Q section. The distance between the researcher's school and this school is 3.1km. This school has 3760 learners with 45 permanent teachers, 16 SGB

educators and 14 non-teaching staff. Learners pay R1050 as an admission fee at the beginning of the year, the parents and SGB agreed on this amount. There is no feeding scheme in this school. The school is well- resourced, well-built and there are technical classes for learners. Learners in this school do nine subjects and the pass rates always range between 85-90%. The school has a number of sponsors who help in the development of the school. In this school they have a large number of learners in commerce department. There are four classes doing commerce and there are 6 teachers who majored in Accounting. The pass rate in Accounting always range between 65% and 80%. The researcher chose these research sites because they are in the same clusters with the participants and they have worked together as a cluster for a long time. This made it easy for the researcher to access information because the participants are the people they have with for quite a long time.

3.7 DATA COLLECTION

It is essential for a researcher to choose an appropriate method of collecting data. Cohen et al., (2007) stated that the decision on which methods to use follows the decision earlier on about which research strategy i used for the research. The method of data collection helps the researcher to answer the research question being investigated. There are a number of data collection methods from which a researcher can choose. Observations, interviews, questionnaires and secondary data are some of the methods that can be used to generate data (Bertram & Christiansen, 2014; Cohen et al., 2007). In this study the researcher used interviews as a method of collecting data. The researcher used one method to generate data because there were five teachers who were interviewed so it generated enough data. Macmillan and Schumacher (2010) argued that in a qualitative study, the most appropriate methods of data generation are interviews and observations. Qualitative researchers believe in a detailed description of the event or phenomenon in their natural setting; as a result, interviews are mostly used by the qualitative researcher. Interviews are interactive, where a researcher is able to interact with the participants and clarify questions to get clear answers; hence the interview was used in this study.

3.7.1 Interviews

An interview is a dialogue, with the purpose of collecting descriptions from the participants with respect to interpretation of understanding the described phenomena (Alshenqeeti, 2014). Interviewing refers to structured or unstructured verbal communication between the

researcher and the participants, in which information is presented to the researcher (Cohen et al., 2007). On a similar note, Mbatha (2016) defined interview as an extendable conversation between partners that aims at having an 'in-depth information' about a certain topic or subject, and through which a phenomenon could be interpreted in terms of the meanings interviewees bring to it. Interviews enable participants to discuss their interpretations of the world in which they live, and to express how they regard situations from their own point of view. Interviews are a flexible method of collecting data which can be done both verbally and non-verbally. Cohen et al., (2007, p. 29) add that interviewing is "a valuable method for exploring the construction and negotiation of meanings in a natural setting". In this study, the interviews took place after school and during weekends because the researcher wanted a quiet place where the interviewer and the interviewee would have enough time. The interview lasted between 45 minutes to an hour. Interviews allow the interviewee to speak their own voice and express their feelings and thoughts.

There are four types of interviews which are frequently employed in qualitative research. The first one is the structured interview which consists of direct questions with an answer of yes or no. The second one is the open-ended interview which is also called the unstructured interview. This type of an interview is unlike the structured interview, where the interviewer and the interviewee are open in discussing the question. The researcher has the right to explain the question further for the development of a good answer. The third type is the semi-structured interview; this is where a researcher is more flexible by expanding the responses of the participant. The last type is the group interview; this is where a group is selected purposefully to answer the questions based on the phenomenon (Alshenqeeti, 2014; Bertram & Christiansen, 2014; Cohen et al., 2007). According to Cohen et al., (2007), study there are other types of interviews that have been added. These are as follows: standardized interviews, in-depth interviews, ethnographic interviews, elite interviews, life history interviews and focus groups interviews (LeCompte & Preissle, as cited in Cohen et al., (2007). Patton, 2002, as cited in Cohen et al., (2007) outlined four types: informal conversational interviews, interview guide approaches, standardized open-ended interviews and closed quantitative interviews.

This study employed semi-structured interviews because the researcher aimed at collecting in-depth information. The type of an interview in this study provided an opportunity for a

researcher to expand and provide clarity on answers. Cohen et al., (2007) stated that the semi-structured interview might include: the topic to be discussed, the specific possible questions to be put for each topic, the issues within each topic to be discussed, together with possible questions for each issue. In this study the issue being discussed is teachers' experiences.

3.7.1.1 Purpose of the interview

According to Cohen et al., (2007 p. 351), the interviews can be used for different purposes such as:

- To evaluate or assess a person in some respect.
- To select or promote an employee.
- To effect therapeutic change, as in the psychiatric interview.
- To test or develop hypotheses.
- To gather data, as in surveys or experimental situations.
- To sample respondents' opinions, as indoor step interviews.

3.7.1.2 Advantages and disadvantages of using interview

Advantages	Disadvantages
➤ high return rate	➤ time-consuming
➤ fewer incomplete answers	➤ small scale study
➤ can involve reality	➤ never 100% anonymous
➤ controlled answering order	➤ potential for subconscious bias
➤ relatively flexible	➤ potential inconsistencies

Table 3.7: Advantages and disadvantages of using an interview

Source: Brown (2001, p.89)

According to Gray, Sussan, and Grove as cited in Alshenqeeti, (2014), the following advantages are noted about interviews:

- Interviewing is a flexible technique that allows the researcher to explore greater depth of meaning than can be obtained with other techniques.
- Interpersonal skills can be used to facilitate co-operation and elicit more information.
- There is a higher response rate to interviews than questionnaires, leading to a complete description of the phenomenon under study by the participants.

- Interviews allow collection of data from participants unable or unlikely to complete questionnaires, such as those who are reading, writing and ability to express them is marginal.

An interview involves two people, the interviewee and the interviewer. In this study, the interview involved the researcher and the participants (teachers). Before conducting the interview, the researcher had to prepare for the interview. Some of the areas in which the interviewer has to prepare, are; the selection of participants, setting questions, organise a venue for the interview, checking date and time. During the interview, the researcher had to thank the participants for being willing to participate in the research study, explain the procedure of the interview and explain the purpose of the study. Teachers were asked the same questions during the interview. During the interview, the researcher clarified questions to avoid short answers and unclear answers. The aim of this study is to gather rich information about teachers' experiences of teaching Accounting in Grade 12 in the context of curriculum changes. Hence, the interviewer has to be well prepared in this study. Neuman (2006) concurs that in qualitative research study, interviews generate a large amount of data. Audio taping was used to record the interviews with the participants. This helped the researcher to transcribed information accurately. Two audio taping devices were used to make sure the data Department of Educations not get lost. Interviews were installed in the computers and laptops with passwords to ensure safety of the information.

3.8 DATA ANALYSIS

After data has been collected, the next step is to analyse the data. There are different ways that can be used to analyse qualitative data and quantitative data. This is a qualitative study so data analysis was done using qualitative data analysis. According to Macmillan and Schumacher (2010), data analysis can be defined as a process organizing and explaining data from the participants' point of view. Analysing the data involved transcribing the interviews and observations, then coding the transcriptions to develop similar themes and patterns, and sorting the data to address the research question (Pillay, 2013, p.73). Miles and Huberman as cited Bertram and Christensen (2014) added that data analysis consists of three main activities; data reduction, data display and conclusion drawings. This was a challenging and a time- consuming phase for a researcher in this study as the researcher had to listen to all the audiotapes from the interviews. The researcher spent the whole day transcribing one

interview. There are different methods to analyse data in a qualitative study, which include: content analysis, grounded theory analysis, thematic analysis, deductive and inductive data analysis (Henning, 2005). There are several stages in analysis data after data is collected through interviews; generating natural units of meaning, classifying, categorizing and ordering these units of meaning, structuring narratives to describe the interview contents and interpreting the interview data.

Cohen et al., (2007) stated that the researcher can choose any qualitative research analysis as long as it fit the purpose. The concept of fit to purpose means that a researcher understands what she or he wants to achieve (Bertram & Christensen, 2014). Another influence to choose the correct data analysis method is to check the number of participants involved in the research study (Cohen et al., 2007). According to Macmillan and Schumacher (2010), the qualitative data analysis focuses on a small number of participants while it provides detailed and a rich data. The researcher in this study analysed and interpreted teachers' experiences of teaching Grade 12 Accounting in the context of curriculum changes. The researcher used content analysis to analyse data in this study. The researcher also listened to audio tapes to transcribe them and code. According to De Vos (2002, p.340-341), there are eight steps a researcher can use to analyse data.

1. The researcher carefully read through all the transcriptions, making notes of ideas that came to mind.
2. The researcher select one interview and read it to try to get meaning in the information, writing down thoughts coming to mind.
3. After going through the transcripts, the researcher arranged the similar topics in groups by forming columns labelled major topics; unique topics,; and leftovers.
4. The researcher then abbreviates the topics as codes and wrote the codes next to the appropriate segment of the text. The researcher then observed the organisation of data to check if new categories or codes emerged.
5. The researcher found the most descriptive wording for the topics and converted them into categories. The aim was to reduce the total list of categories by grouping topics together that relate to each other. Lines drawn between the categories indicated the inter-relationships of categories.
6. A final decision was then made on the abbreviation of each category and the codes were arranged alphabetically.

7. The data material belonging to each category was put together in one place and preliminary analysis performed.
8. Recoding of the data was done if necessary.

In this study, the researcher took all tape recorders and began to open five folders for the five interviews which took place. Each folder was labelled with teachers' names (pseudonyms), which were; Beauty, Zama, Zuzeka, Senzo and Brian. The next step was to employ content analysis in analysing data in this study. Cohen et al., (2007) defined content analysis as the process of summarizing and reporting written data. Content analysis analyses large amount of information such as documents and interview transcripts. The main procedure for content analysis is to classify many words of texts into fewer categories (Cohen et al., 2007). The researcher listened to the interview transcripts several times to have a clear understanding of teachers' feelings. The researcher has to interact well with the participants feelings on the interviews. The researcher listened to each interview slowly to record all tones and responses for the entire interview. The researcher transcribed all the tapes word for word, including pauses and tones. Interview transcripts were fully transcribed verbatim. Listening to interview transcripts several times helped the researcher to understand participants' experiences and develop themes. At this stage, the researcher replayed interview transcripts to familiarise herself with the data.

Themes or codes were developed after the researcher has listened to the interview transcripts. Themes or codes with similar ideas were grouped together and those who were different were also grouped together. After the themes were developed, the researcher listened to the audio tapes inter-relating them to the interview transcripts to check if themes developed were corrects. Accuracy of interpretation was the main concern of the researcher, hence replaying interviews was done several times. Transcribing five interviews was very helpful to the researcher because teachers' experiences were not the same and this contributed to develop more themes and more data. Coding and codes were also used. According to Alshenqeeti (2014), there are two ways of coding: (1) generating meaningful data units and (2) classifying and ordering these units according to their meanings. Both these ways were used in this study analysing teachers' experiences into units and classify units according to their different meanings. Coding in this study was used to identify categories of data. Since this was recorded interviews, many categories were developed which later helped the researcher to

develop final themes. Teachers' experiences and feelings were grouped together to develop categories with meaningful information.

McMillan and Schumacher (2010) stated there two approaches to analyse data in qualitative research: inductive and deductive analysis. The inductive analysis approach can be defined as a process of organising data into categories and identifying patterns, while Deductive starts with theoretical framework or conceptual framework to analyse data (Bertram & Christiansen, 2014). This study also employed inductive analysis approach where data that was related to one another was grouped together in categories. After all the themes were developed, the researcher had to check if they all answers the research question which: what are teachers' experiences of teaching Accounting Grade 12 in the context of curriculum changes?.

3.9 TRUSTWORTHINESS

Trustworthiness is a concepts that used by Guba and Lincoln (2001) for interpretive research. Streubert Speziale and Carpenter (2003) defined trustworthiness as a measurement of creditability and validity of a qualitative study; they further stated that the research demonstrates trustworthiness when the experiences of the participants were accurately represented. There are four criteria used to measures trustworthiness of the qualitative data; creditability, transferability, dependability and confirmability (Guba & Lincoln, 2001; Bertram & Christiansen, 2014). Each of these measurements was employed in this study.

3.9.1 Creditability

According to Streubert Speziale and Carpenter (2003, p.38), credibility is demonstrated when participants recognise the reported research findings as their own experiences. On same note, Guba and Lincoln (2001), concur that creditability checks if the findings reflect the reality and lived experiences of the participants. In this study, participants (teachers) were interviewed on their experienced about teaching Accounting in the context of curriculum changes. Creditability was checked in this study by listening to teachers' experiences and feelings which was revealing the reality they have experienced. Participants have experienced the curriculum changes and it is their true feelings shared. To ensure credibility in this study, the researcher made sure that teachers identified are relevant to the research topic.

3.9.2 Transferability

Transferability measures if research may be transferred to another context (Guba & Lincoln, 2001). Transferability refers to the probability that the study findings have meaning to others in similar situations (Streubert Speziale & Carpenter, 2003, p.39). In this study, transferability was employed to check if data obtained from participants can be applied in other subjects and in another context of changes besides curriculum changes. This study can also be applied in another context where change took place.

3.9.3 Dependability

Dependability is another criterion used to measure trustworthiness in qualitative research. Dependability is met through securing credibility of the findings (Lincoln & Guba, 2001, p. 316; Streubert Speziale & Carpenter, 2003, p. 38). In dependability the researcher can check why there is variation in the study (Bertram & Christiansen, 2014). In this study there were not many differences; besides the teachers' experiences were not the same.

3.9.4 Confirmability

Confirmability is the last criteria to measure the trustworthiness of qualitative research. If a study demonstrates credibility and is the study is also said to possess confirmability (Lincoln & Guba, 2001, p. 331; Streubert Speziale & Carpenter, 2003, p.38). In this study, the researcher confirmed data during the interviews where she asked questions based on teachers' responses. The researcher also checked confirmability and creditability during the transcribed process to confirm what has been transcribed to ensure it is what teachers meant.

3.10 ETHICAL CONSIDERATION

Ethical measures were very important in this study because interviews were the main method used to collect data. This study involved teachers as participants so ethical issues were the main concern in this study. Maree, (2007 p.298) stated that, it is essential that the researcher should follow and abide by ethical guidelines throughout the research process. In this study, the researcher asked for permission from the Department of Education in Pietermaritzburg which was granted after two weeks. The researcher explained the purpose of research in the application. The application was to conduct a research in KZN schools using teachers. A letter was written to schools to ask a permission to conduct a research with teachers and permission was granted by the school principals. The researcher made phone calls to

participants to make appointment and arrangements. The researcher met with each participant to explain the purpose of the study, and participants were asked to sign the consent form to give permission to be part of the research study.

Informed consent is a document given to individuals before they participate in a study to inform them of the general nature of the study and to obtain their consent to participate. Participants' confidentiality and identities were protected. Pseudonyms were used to protect the names of teachers and the school names. Participants were informed that this was a voluntary study and that they may withdraw at any time they felt uncomfortable. There would be no penalty of withdrawal. The researcher kept the information safe and participants were going to be given feedback about the results of the study when it was completed. All information was kept anonymous for privacy purposes. Participants' details were kept safe by the researcher and no- one else had access to this information.

3.11 LIMITATIONS OF THE STUDY

There were a few limitations that the researcher encountered in this study. Some of the limitations are as follows;

- According to Babbie & Mouton (2001), a qualitative study cannot be generalizable this can limit a researcher and the data obtained from the research. This study also shows that the results cannot be generalised.
- This study employed one method of collecting data so the researcher might be limited when teachers provide short and unclear answers.
- The issue of choosing one method of collecting data might not provide adequate information as expected and triangulation may not be measured in this study.
- Using case study as the only research strategy might not contribute enough information with five schools sampled.
- Sampling schools in one district might also be not generalizable for all secondary schools in the province.
- The study will be limited to Grade 12 Accounting teachers in particular and all teachers interviewed are post level one teachers.

3.12 CONCLUSION

This chapter highlighted the research design, research methodology, sample and sampling method, data collection approaches, ethical considerations and issues of trustworthiness in this study. The research design employed a qualitative research approach, which was seen appropriate for this study because the aim was to provide an in-depth and interpreted understanding of teachers' experiences of teaching Accounting in the context of curriculum changes. Five teachers from five secondary schools in KwaZulu-Natal province in Umlazi South district were selected to be part of the research study.

Data collection method for this study was the in-depth interview, the researcher interviewed teachers in their natural settings where they were comfortable. The interview schedule was designed in a manner that teachers were able to provide detailed information. Content analysis was used to analyse data, and confidentiality and the identity of teachers were the main concerns in this study. The next chapter will discuss the researcher's findings.

CHAPTER 4

DATA PRESENTATION

4.1 INTRODUCTION

In the previous chapter, the research design and appropriate methodological approaches were outlined. Data generation processes and data analysis methods were described and justified. This chapter outlines the findings of teachers' experiences of teaching Grade 12 Accounting in the contexts of curriculum changes. The main purpose of this study was to explore teachers' experiences of teaching Grade 12 Accounting in the contexts of curriculum changes in five secondary schools in Umlazi South district. To achieve this purpose, three research questions were developed:

1. What are teachers' experiences of teaching Grade 12 Accounting in the context of the curriculum change in five secondary schools in Umlazi South district?
2. How do teachers' experiences influence the teaching of Accounting in Grade 12 in the context of curriculum change in five secondary schools in Umlazi South district?

Face-to-face interviews were conducted to answer these research questions. The findings are based on the interviews which were conducted by the researcher with selected teachers (of Accounting) in Umlazi South district. Interviews were selected as the best method the researcher could use in this study to collect in- depth information from the teachers. All five teachers were experienced Accounting teachers from different secondary schools in Umlazi. All teachers had a minimum of ten years' experience in the field of teaching. From the data collected from teachers through interviews, emerging themes were developed which will be analysed in this chapter. Teachers' and schools' names were not used in this case study to ensure confidentiality and anonymity. The following pseudonyms for schools were used to ensure anonymity; FunDepartment of Educationhle High (NUZ 1), Siyaphumelela Secondary (NUZ 2), Phambili Secondary (NUZ 3), Qhubifundo Secondary (NUZ 4) and Qhakaza High School (NUZ 5). Four of these schools are in quintile 3 and one in quintile 4, this shows that these schools are not poor they are funded by the government. This chapter starts by providing a description of teachers and the five themes.

4.2 DESCRIPTION OF TEACHERS

The researcher used the following table to describe the biological information of teachers.

Name of teachers (pseudonyms)	Name of the schools	Teaching experience	Current Grade teaching	Gender	School quartile	Qualifications
1. Beauty	FunDepartment of Educationnhle (NUZ 1)	16	FET (10-12)	Female	3	Diploma in Accounting, BEd degree.
2. Zama	Siyaphumelela (NUZ 2)	12	FET (10-12)	Female	3	Advance diploma in Education, Honours degree in Education
3. Zuzeka	Phambili (NUZ 3)	20	Senior and FET 09, 10 & 12	Female	3	BEd degree, Honours degree in Education
4. Brian	Qhubimfundo (NUZ 4)	18	FET (10-12)	Male	4	BEd degree, Diploma in Marketing.
5. Senzo	Qhakaza (NUZ 5)	15	FET (10-12)	Male	3	Diploma in Accounting (Taxation) BEd degree

Table 4.2: Teachers profile

All these teachers are post level one teacher, who could provide the researcher with detailed information in the interviews. The description of teachers provides an idea that these teachers are well experienced in the field of teaching and have experienced curriculum changes previously. All teachers are black South Africans: this is because 98% of secondary schools in Umlazi District are black South African and teachers teaching there are blacks. The researcher chooses both females and males to be participants in this study to balance the issue of gender. Five teachers were purposely selected because they were knowledgeable and informative about teaching Accounting. Teachers in this study have expressed different experiences and emotions about the curriculum changes in Accounting.

In this study, data is analysed under three major themes: the profile of implementation, the capacity to innovation and support from outside agencies. Under these major themes, there

are sub-themes to analyse teachers' responses. Verbatim quotations are used during the presentation of data.

4.3 THE PROFILE OF IMPLEMENTATION

This theme focuses on factors that could hinder or enhance the successful implementation of curriculum reform in schools. In this study, the following sub-themes will be discussed under this theme: Learners background/ preparedness about Accounting, language in Accounting, assessment in Accounting and classroom interaction.

4.3.1 Learners' background or preparedness for Accounting

This study is based on teaching of Accounting changed curriculum in Grade 12 but the researcher had to check the background knowledge of EMS in preparing learners for the FET learning in Accounting as a subject. Economic and Management Sciences (EMS) taught in the Senior Phase offers the learner basic foundational knowledge to pursue Accounting, Economics and Business Studies in the FET. Financial Literacy aspect is the main component of the subject, with approximately 40% weighting and it is regarded as the core foundation of Accounting (Department of Basic Education, 2011). Teaching of the Financial Literacy aspect in EMS is crucial to give learners the basic understanding and skills that are necessary in learning the FET phase Accounting successfully.

In this first sub-theme, teachers were asked about learners' background in Accounting and whether EMS prepares learners for Accounting in the FET phase. Teachers indicated that learners lack adequate background knowledge which should have been acquired in Economic and Management Sciences in Grade 8 and 9. While EMS is aimed at preparing learners for Accounting in particular, the subject is taught by teachers who are not Accounting specialist. As a result, they focus only on Business Studies and Economics aspects which affect learners to be exposed more in Accounting content. The question was: what can you say about learners' readiness, or background knowledge they get from EMS?, This is what Beauty said:

EMS Department of Educations make learners ready for their commerce subject I think it the teachers who are teaching EMS end up not teaching the Accounting section. (Beauty)

Another participant added that, although learners are not prepared thoroughly for Grade 10, they do have basic Accounting. He stated that learners do have foundational concepts and principles that are pertinent in learning Accounting in Grade 10. This is what Zuzeka said:

What I have seen in all the years of teaching Accounting in the FET phase, is that learners get in to Grade 10 having enough basics of Accounting. (Zuzeka)

Teachers indicated that EMS Department of Educations give learners skills to use in the FET in Accounting but it is not adequate. This might be caused by the way the GET content is structured. Teachers mention that the content in Grade 9 is too simply to give learners relevant skills to use in the FET. Teachers responded:

In Grade 9 and 8, learners are taught about the skill of calculation and analysing transactions while Accounting requires more skills than knowing calculations. (Zuzeka)

Very little skills, but at least it prepares learners with those skills in having background skills which they will need in Accounting. (Senzo)

Brian revealed that EMS in their school is taught by two teachers, one teaching the Accounting part and the other Economics and Business Studies. He then pointed out that because Financial Literacy is taught as Accounting by an Accounting specialist, it Department of Educations give learners adequate background needed in Accounting:

EMS is there to lay a foundation and since this Accounting part is taught separately, learners get adequate background. (Brian)

Teachers were anxious about inadequate practice activities in the textbooks for EMS. While there is enough Accounting content, teachers noted that textbooks have enough content but the activities are insufficient to give learners an opportunity to practise what has been learnt in class. This is what Beauty said:

I use to teach EMS and Accounting so in EMS, for me it has enough content to give learners some background but the textbooks - they do not have enough examples and tasks for learners to practice. (Beauty)

Zama added that insufficient background knowledge of Accounting has caused learners to drop out of the commerce subject because they feel that Accounting is difficult. She further stated that some learners are reluctant even to choose Accounting in Grade 10 because they lack foundational knowledge. Teachers also express concern about the way in which EMS is taught, especially the Financial Literacy component which is taught in a rudimentary manner by teachers who are non-Accounting specialists. Some learners in Grade 10 choose Accounting because the love for the subject Accounting in Grade 9; however, when they get into Grade 10, they fail Accounting. Teachers concur that in Grade 12, learners have full Accounting background from the previous grade. They get in to Grade 12 well- prepared, even though they face the challenge of forgetting.

4.3.2 Learners' prior knowledge

Checking learners' prior knowledge allows a teacher to measure how much learners know about the content. When teachers asked what strategies they used to check learners' prior knowledge in Accounting Grade 12, all teachers indicated that they asked questions about Accounting basic concepts. Questioning was recognised as best method teachers use in this study to check learners' prior knowledge in Accounting Grade 12. This is evidenced in the following responses:

I check learners' prior knowledge by also asking questions on concepts they have done in previous grade. (Brian)

I usually ask them questions on few concepts when I am introducing a lesson, just to assess their understanding about the subject. (Zandile)

Other teachers indicated that they assess learners' prior knowledge by giving learners short tests to write on some topics covered in Grade 11 before introducing in Grade 12. Teachers were then asked if learners' prior knowledge helps in learning new knowledge in Grade 12 Accounting. Teachers indicated that because Accounting is hierarchical in nature, topics build on each other. They also mentioned that because there is complexity within each topic

and across the grades, it is crucial to assess how much learners know about the topic before proceeding with the new topic. This what Senzo said:

Accounting is one of those subjects that are recurring i.e. what learners started to learn in Grade 10 will develop to a broader topic in Grade 12. So checking prior knowledge allows me to check how much learners can recall from the previous grades. Zama also added that, checking learners' prior knowledge helps me to see if I can introduce a topic and will my learners be able to grasp the new topics. (Senzo)

Beauty also added that in her Accounting class in Grade 12, checking prior knowledge assists her to determine the gaps in prior knowledge needed to learn new knowledge. This helps in identifying learners who are struggling. Teachers raised concerns about learners' prior knowledge in the topic of Companies, especially in new topics. Companies are regarded by teachers as the main topic in the Grade 12 curriculum. They indicated that the topic is first introduced in Grade 12 and learners come with no experience. Although theory on Companies is taught in Business Studies, teachers mentioned that learners from Science lack this prior knowledge because they do not learn Business Studies.

4.3.3 Language of instruction in Accounting

Language has been identified as one of the serious challenges that Accounting teachers have experienced in teaching Accounting in Grade 12 or in the FET phase. When the teachers were asked what they thought the influence of language in learning of Accounting was, it became clear that they believe that language is a barrier in the understanding of Accounting. Teachers gave various reasons regarding the language as a barrier in learning Accounting. Teachers mentioned that the language of Accounting is unfamiliar to learners and terminology encountered in the subject is difficult to master and comprehend. For learners who are not fluent in the language of instruction, many concepts are difficult to explain as they are abstract in nature.

Senzo added that Accounting as a subject has its own language with its own unique terminology. Learners often fail to understand new knowledge due to the difficulty in making sense of the unique concepts of the subject Accounting. The situation is worsening by the fact that the language of teaching Accounting is the learners' second language.

You know language is the reason why my learners fail Accounting because in Grade 12 or any other Grade, exams are set in English and Accounting has its own vocabulary which learners must get used to. If they do not understand simple English it becomes difficult to understand the subject. (Senzo)

Teachers find it difficult to introduce new topics because learners struggle to understand the concepts. Teachers indicated that there are topics that are not easy to explain using the language of teaching because they are unique to the discipline of Accounting.

“In my class it is difficult to even introduce a topic because I had to explain every concept while teaching because of the language barrier”. (Brian)

In this study, teachers alluded that learners in Accounting have a language barrier so they are failing to solve financial problems as they could not analyse financial information and provide sound solutions and decisions. Zama noted that some learners perform poorly because of the language barrier, where learners cannot understand questions and the information provided. This resulted in difficulties in formulating responses:

In most cases they find it difficult to respond in class. It is difficult to come up with the answers in English. (Zama)

Teachers indicated that some learners do not respond even if they know the answer because learners find it difficult to articulate responses.

All teachers shared the same sentiment that Accounting has its own Accounting vocabulary so when learners do not have adequate understanding, they fail to analyse transactions and instructions. One teacher noted that language in Accounting is not about learners unable to speak English but about the lack of literacy. This is what Zandile and Beauty said:

For me language involves reading, writing, listening and understanding so in my class I had a challenge where my learners were unable to read and write; in that case I was struggling to introduce new topics because my learners were illiterate. (Zandile)

Before we had challenge where learners were not good in speaking the language of instruction; these days in Accounting learners cannot read and write and that what causes high failure rate in Grade 12. (Beauty)

Teachers also added that sometimes learners encounter problems in doing activities at home; sometimes learners get homework wrong because they do not understand instructions in the textbooks. This is what Zama said:

Textbooks are not written in the mother tongue and they miss out on the concepts and misunderstand the instructions. (Zama)

Most of the teachers were of the opinion that it was their responsibility to explain the text in the mother tongue first and then revert to English to assist learners in understanding the task requirements. Teachers raised concerns that learners are often passive in the classroom and rarely engage in meaningful discussions if they are expected to respond in English. All five teachers shared the same sentiment that they code switch in teaching Accounting to overcome the challenge and to encourage learning. Sometimes teachers are compelled to use the learners' home language to facilitate the learning of Accounting. Teachers found the use of learners' first language to be a powerful means of helping learners to understand new concepts. This is what Beauty and Brian said: learners' first language to be a powerful means of helping learners to understand new concepts. This is what Beauty and Brian said:

I always code switch. It helps a lot especially when I'm introducing new topics. I always explain each word on the topic in English and IsiZulu. (Beauty)

I don't want lie I code switch. My learners are very bad with English but I try to get easier meanings for them using IsiZulu. There is a document that was compiled by our subject advisor which has concepts and definitions. There are also study guides that have definitions. (Brian)

Sometimes learners do not take part during discussions. As a result, teachers switch to mother tongue for discussion and further explanation. The language of the classroom is very often a mixture of English and IsiZulu. Code switching helps learners to be clear about what is

discussed and they contribute during discussions. However, other Accounting concepts cannot be explained in IsiZulu. As a result, teachers have to devise strategies to clarify those terms to learners.

Learners learn better if different teaching strategies are used to illustrate the subject matter. This includes the use of visuals like pictures to illustrate the new concepts. Teachers were asked to explain who helped them to make learners understand the changed concepts in Accounting. Teachers mentioned that in the books, there are pictures and other graphics to emphasise new concepts and help learners in understand. They also indicated that posters could enhance learners understanding of new concepts. However, they mentioned that there are no funds available to buy posters with accounting pictures.

We raised the issues of putting posters with terms and pictures, but the principal said there is no money. (Beauty)

Textbooks do have pictures, they are in black and white and they are not clear. Posters are better. (Zama)

While visuals are believed to be of great help to enhance the learning of new and unfamiliar concepts, teachers raised concerns that pictures that are meant to clarify new concepts are not clear in the textbooks they are using. During the interview, teachers were asked if teachers in Accounting experience a language problem. Two teachers noted that teachers also have a language problem in teaching of Accounting in Grade 12. Teachers have revealed that language of instruction is also a frustration to them as teachers. This is what Zuzeka and Zama said:

As teachers we also have a language problem because some teachers will teach Accounting in IsiZulu in Grade 12 while they are expected to write their tests and examinations in English. (Zuzeka)

Language in Accounting is also a barrier to us teachers, you know sometimes as teachers we will have a challenge of understanding a question. How much more for

learners are coming of primary school who were learning their mother tongue instead of English?. (Zama)

When Accounting teachers are also experiencing language barriers in teaching Accounting especially in Grade 12, it shows that the language of teaching and learning in schools can be any language with which teachers feel comfortable. In many townships and rural schools, the language of learning and teaching is being ignored. Accounting is a subject of business language, hence teachers have to be good in the language of instruction. The researcher asked teachers which language they preferred or felt comfortable with while they were teaching Accounting in Grade 12. Three teachers indicated that they are comfortable with English while the other two indicated that they were not comfortable with English since it was not their mother tongue, but they use it because the policy requires them to do so. This is evident in Beauty's response:

I am not comfortable teaching in English but because Accounting has its own terminologies and there are concepts you cannot change to IsiZulu then I am forced to teach in English. (Beauty)

In Accounting, using the medium of instruction in teaching and learning is very important for quality teaching and learning. If learners are using their home language to learn, successful implementation of the changed curriculum cannot be implemented.

4.3.4 Assessment in accounting

One of the good things about the CAPS curriculum was its emphasis on the importance of assessment in all subjects and how and when learners should be assessed. CAPS stipulate what should be assessed, when it should be assessed and how it should be assessed. In Accounting, assessment assists teachers to check the level of understanding in the topics being taught. Assessment also covers the cognitive levels where teachers can assess the learning abilities of learners.

Teachers were asked if there are enough assessment tasks in the resources they are using to teach. Teachers indicated that there are activities in the textbooks but these activities are mostly on lower and middle order questions which is cognitive four (application). In some

textbooks, new topics are just mentioned; there are no detailed activities to help teachers to prepare learners for the examinations. Content on the new topics is adequate for teachers to teach the topics thoroughly. This is what Beauty said:

We normally encounter problems when teaching new topics. There is less activities in the textbooks to practise and those provided Department of Educations not challenge the grade 12 learners as they would be in their exams. I also use exam guideline to guide me on correct assessment strategies. (Beauty)

While it is imperative for learners to be equipped with critical skills in class to prepare them for examinations, teachers raised concerns regarding the shortage of problem- solving activities. Teachers stated that in the Grade 12 examination in a number of questions, learners are required to analyse financial information. However, there are very few activities that allow leaners to evaluative and show creative cognitive thinking. Zama said:

The sad part about the activities on the textbooks is that there are not many activities that require learners to evaluate questions and to think critically. This challenges learners when they are writing examinations because there many questions on creative thinking and problem- solving. (Zama)

Teachers were asked to share their views on assessment in Accounting especially in Grade 12. All teachers shared the same understanding that assessment in Accounting is very important to prepare learners for the final examination in Grade 12. Teachers noted that formal assessment tasks in Accounting cover all cognitive levels. This is what Beauty and Senzo said:

Informal assessment tasks in Accounting especially in textbook cover all cognitive levels but evaluation and creativity are not covered equally. I have also notice that with all formal assessment tasks level number three, which is analysing to level number six are mostly covered in Grade 12. (Beauty)

Yes, I have checked cognitive levels from textbook activities and the examination papers. All tasks stars from level one which is recall and move to the higher order

question. For example, the first time the tasks will be easy as the topic get deeper and more detailed the level of higher order comes in but few tasks on the last two cognitive levels. (Senzo)

During the interview, teachers were asked how they assess learners in Grade 12 Accounting and which assessment strategies are they using. All teachers gave the impression that they assess learners using formal and informal assessment in Grade 12 to check learners' abilities and to prepare them for their final examination. This is evidence in the responses below:

I have a large number of learners in my class but I use informal tasks such as 10 marks tests to check learners understanding and to prepare them for examinations. I normally use peer and individual assessment strategies. (Zama)

Brian added that:

In my class, I use both formal and informal assessment because Accounting is a practical subject so assessment helps me a lot. I use many assessment strategies; it depends on the type of topic. I mostly use individual and peer assessment. (Brian)

Teachers indicated that they use questioning, peer assessment, group assessment, case study, problem solving scenarios, formal and informal assessment strategies to assess learners in Accounting in Grade 12. All teachers indicated that they assess learners and provide a feedback to allow learners to track their performance. However, Beauty revealed that because of a large number of learners in her class, she cannot provide quick feedback to learners. All teachers shared the same understanding about the importance of assessing and providing feedback in Accounting. This is what Senzo said:

On-going assessment and feedback is very important in Accounting in Grade 12 to track learners' performance and to allow learners to check their knowledge. Regular assessment in Accounting in Grade 12 helps learners to study very day. (Senzo)

All teachers had a concern that as much as these on-going assessments assist both teachers and learners, they are adding more paper work and are time- consuming, not allowing teachers to finish the syllabus in time.

4.3.5 Classroom interaction

Teaching and learning involve two people in a classroom, the teacher and learners. Their interaction plays an integral role in implementing CAPS curriculum successfully in Accounting. Studies revealed that teachers in Accounting are still using the traditional method of teaching and learning, which is chalk and board. The researcher asked teachers what strategies they use in teaching Accounting in Grade 12. Teachers alluded that they use different strategies to teach Accounting in Grade 12 because of the type of learners they have. They all indicated that they use chalk and board a lot because they are used to it. This is what teachers said:

Because learners in Grade 12 are matured I use chalk and the board and learner-centred approach because Accounting requires learners to be more involved in their learning. (Beauty)

In teaching Accounting in Grade 12, I use chalk and board because Accounting requires me to write a lot and I also use questioning. (Senzo)

I still use the traditional method of teaching Accounting in Grade 12 which is a chalk and a board but I also use constructive methods such as questioning. (Zama)

All teachers mentioned that they still use this traditional method of teaching but they also use other constructive methods to teach Accounting in Grade 12. The changed curriculum in Accounting encourages learners to be active in their learning and to teach skills of critical thinking which will allow learners to be able to solve problems. All teachers acknowledge that they use questioning and scenarios from the question papers to actively involve learners and instil critical thinking skills. Brian said:

I use to involve my Accounting learners to link the theory in the textbooks with the practice in class. During this session I use questioning learners so they can be involved and interactive. (Brian)

Teachers showed a positive impression on questioning and learner centred approaches as they involve all learners in a classroom. Even though the perfect teaching strategy is not clearly stated in the CAPS Accounting curriculum in Grade 12, facilitating is one of the vital requirements for quality teaching in Grade 12. Teachers expressed the same understanding about facilitating methods in teaching Accounting. They all indicated that during their teaching and learning, they give learners tasks to do on their own and then facilitate. They further alluded that during the facilitating process, they attend learners who have difficult in learning and they allow learners to work on their own so they identify and solve problems on their own. This is evident in Zuzeka and Senzo's response:

I facilitate a lot as much as I have many learners but it helps. In my Accounting class, I first work with them in introducing a topic and doing some examples and I group them to do tasks on their own; my task will be to mark and give corrections. I even give them a chance to write on the board. Facilitating helped me to identify where they good at and where they are lacking (Zuzeka).

Since Accounting is a practical subject, I make sure I involve my learners by making them to do work on their own and I will facilitate by giving them guidance. By doing so they are able to think critically on their own. (Senzo)

Teachers have all shared a positive response about the general interaction with the learners in classrooms. They all indicated that they have different types of learners in their classroom but they interact very well with all of them. Good interaction creates a positive learning environment.

4.4 CAPACITY TO SUPPORT INNOVATION

This was the second important theme developed after the interviews for the researcher to understand teachers' experiences of curriculum changes in Accounting Grade 12. This construct is based on examining the factors that can hinder or support the implementation of

curriculum changes. It assesses four factors which were interviewed on Accounting teachers in this study. The sub-themes which teachers were interviewed on were: physical resources, teacher factors, learner factors and school ethos.

4.4.1 Physical resources

Teachers were asked if they had enough resources when they were implementing CAPS curriculum in Accounting and what were those resources. Three teachers agreed that they had enough resources to implement CAPS curriculum in Accounting in Grade 12. Teachers' also stated that they had CAPS documents, CAPS textbooks which were enough for their learners, Assessment Guidelines, Exam Guide lines, Annual Teaching Plans and other documents for revision, such as *Mind The Gap Study Guides (2017)* .

Yes, we did receive resources which were informing us about curriculum changes. These documents included CAPS documents, ATPs, Examination guidelines and programmes of assessment, textbooks which they were enough for my learners.
(Zuzeka)

In contrast, two teachers were concerned about the resources which were not enough to implement CAPS curriculum in Accounting in Grade 12. (Senzo)

This is what Beauty and Brian said:

Because of the large number of learners in my class textbooks were not enough, I had to make copies and as a teacher, I had two textbooks without a teacher's guide.
(Beauty)

Resources such as textbooks, calculators were not enough. Learners had to share which became a challenge when they are given homework. I had CAPS document, Exam Guideline and textbooks. (Brian)

These two teachers also reported that in their school there was no library to assist learners. Teachers indicated that these resources were very helpful in implementing CAPS curriculum in Accounting in Grade 12. They stated that the resources were giving teachers directions on

which topics to teach and when. Resources assisted teachers to consult the documents in case of confusion. This is evidenced in Zuzeka's response below:

Yes, in teaching Accounting CAPS, the resources were helpful because they gave me direction on what to teach and how to teach it. They were so in line with the textbooks. Even the documents that we were given by our advisor about curriculum changes were so helpful. (Zuzeka)

All teachers reported that all CAPS document were user friendly i.e. teachers were able to use the documents on their own in teaching linking it with the textbooks. Furthermore, the researcher asked teachers if resources such as school building and toilets were in good condition for effective for teaching and learning. Three teachers acknowledge that their schools were old but had beautiful buildings and adequate toilet facilities for all their learners. This is what Beauty said:

My school is very beautiful and big for the number of learners we have;, I hope you even notice when coming in by the main gates, classrooms are big and toilets are in good condition for our learners since we have five learners. (Beauty)

One participant stated that his school neither big nor beautiful but it is a good building to provide quality teaching and learning. However, one teacher complained about old and ugly buildings in her school which might even discourage learners from effective learning.

Yoh yey (laughing...)... my school is ugly and old, it has no windows, no doors, it discouraging to see those building every day. Unfortunately it is the society we live in that come to school broke windows, steal school furniture and write bad things on school walls. For me this discourages quality implementation of changed curriculum because learners hardly concentrate. We really need intervention. (Zuzeka)

No matter how good teachers and learners may be, the lack of physical resources might hinder successful implementation of CAPS in Accounting.

4.4.2 Teacher factors

In this study, teacher factor includes teachers' qualifications, skills, confidence, commitment and experiences, which might hinder successful implementation of CAPS in Accounting. Teachers' qualifications are very important in curriculum implementation because they show how much of knowledge the teacher has in the field of teaching. Understanding the qualifications of teachers allows the researcher to see if the teacher has enough content about the subject. In this study, all teachers have qualifications in the Bachelor of Education degree and other qualifications; all majored in Accounting. The researcher asked teachers if they had enough skills to teach Accounting changed curriculum and what are those skills required in Accounting. This is evident in their response below:

Aaaah, in terms of skills I will say I have enough because I have been teaching Accounting for over 12 years and every year I get new skills maybe because the type of learners and the changing content, but yeah, I have enough skills. (Beauty)

I have enough skills currently because I have taught all commerce subjects and all these curriculum changes that have took place has been part of my teaching journey so yeah, I have learnt a lot, from RNCS to CAPS now. An Accounting teacher must have skills such as good mathematician, critical thinker, problem- solver and be good with numbers. (Zuzeka)

From the above responses, all teachers gave the impression that they had enough skills to teach Accounting CAPS. However, not all teachers had enough confidence in introducing new topics in Accounting in Grade 12:

I think lack of sufficient training caused me to lack some confidence in some topics in Accounting because these kids raise very challenging questions. (Senzo).

On the other hand, Beauty said:

When I introduced the new topics, I never had a problem of confidence; it was only the fear of not knowing if I'm teaching it correctly and how it will be assessed. (Beauty)

Zama added:

Since I've been teaching for quite some time, I was confident but I was worried about learners if they will understand or not. (Zama)

All teachers revealed a positive impression about their commitment to implementing curriculum changes. Accounting requires a committed teacher. All teachers in this study alluded that they were very committed to teaching the changed curriculum in Accounting and also assisting learners. This is evident in Senzo's response:

I doubt there's any teacher who was not committed in implementing the CAPS curriculum in Accounting especially in Grade 12 in our district because when it was introduced, everyone was happy to get away with the NCS challenges in schools. So commitment was there. (Senzo)

Teachers were asked how they knew about curriculum changes; they responded that media played a huge role in informing them about curriculum changes. Teachers first heard about the CAPS curriculum introduction in 2009 and 2010 over the social media and Department news. It was then officially announced in 2010 by the Minister of Education, circulars were sent in schools and workshops were called for teachers to be informed:

I first heard it over the news. There were notes circulating about curriculum changes. The principal told us about the circulars on curriculum changes. Later on, we were called for the workshop orientation where it was officially announced. (Beauty)

There were circulars that were sent in schools about the curriculum changes so the principals and HODs were also telling us. The MEC of Education announced it also and we were also informed in the workshops. (Senzo)

All teachers stated that there are major changes they have experienced in Accounting CAPS curriculum. Teachers alluded that even though the content was not changed, the movements of topics was seen as a huge change in Accounting. Zuzeka stated that:

Mmm 1. Accounting has become difficult, 2. There are different topics that have been added and some have been excluded. 3. Buying back of shares and calculation of average price. 4. Internal control and ethics. They have removed questions of more calculations and added more theory. (Zuzeka)

On the same note, Brian and Beauty stated:

Yoh, it is the content. Accounting has become too theoretical than what is use to be. (Brian)

There are topics that have been removed and others added. Another thing, Accounting questions has become too theoretical than calculations. Accounting needs learners who will be critical thinkers and who will be able to solve problems. (Beauty)

Content in Accounting has been a major change, and all teachers were concerned about the content which is too theoretical. For a number of years, Accounting has been understood as a subject that deals with calculations and memorising financial information. When CAPS was introduced, the content changed and both teachers and learners started to experience some difficulties. Teachers indicated that due to the changes in the Accounting content teaching materials such as textbooks were also modified. Beauty stated:

Yes, there have been some changes in the textbooks they have added some topics and some were removed such as auditing was added in Grade 12. The whole textbook was redesigned but only chapters of added topics were added on the textbooks. (Beauty)

Zama concurred:

Yes, textbooks have been changed; as a result, current text textbooks are all in line with CAPS curriculum. For example, in Grade 12, some topics were excluded and others were added. Content also become too theoretical. Companies Act in respect of company concepts, shares of no par value and repurchase of shares, auditing and close cooperation are some of the topics that were added, age analysis was excluded. (Zama)

Teachers were again asked how the changing curriculum has in Accounting influencing their teaching. They stated that as much as curriculum changes have been made in Accounting, teaching strategies were still not clear. Teachers stated that they had to develop their own ways of teaching Accounting in Grade 12. In this study, teachers responded in the following way when they were asked about the influence these curriculum changes had in their teaching methods:

When the Accounting curriculum was changed, we were told by subject advisors to use different teaching strategies rather than the traditional way. What was confusing was the fact that those teaching strategies were not discussed so I developed my own while I was teaching. (Zuzeka)

It had positive influence because I was one person who used the traditional method a lot so I had to find my own teaching strategies that were suiting my teaching and my learners. (Brian)

Teachers had similar responses about the impact of curriculum changes in Grade 12 Accounting. This is what teachers stated about curriculum changes in Accounting Grade 12 teaching:

For me, it has both negative and positive impact. Positive might be the good content which is very informative. It has improved the learners' skills in Grade 12. Negatively, the changes confuse us teachers. But overall is the positive impact in my school. (Zuzeka)

It has a good and bad impact because I think the changes in the Accounting content have a negative impact in the pass rate of Accounting Grade 12. Learners are failing Accounting in Grade 12 because of the content. It also has good impact because topics covered in Grade 12 will help learners in their tertiary education. (Zama)

It has good impact - we get different skills, we teach learners skills they might need in their daily lives, it has improved my way of teaching, it has encouraged me work hard. There's too much paper work and assessment. (Senzo)

All teachers stated that curriculum changes had negatives and positives in teaching Accounting Grade 12. Teachers revealed that they have gained a lot on the changed content and the lack of training to implement CAPS was regarded as the negative impact in Grade 12 in Accounting teaching. Teachers were asked if they have experienced any challenges in implementing CAPS curriculum in Grade 12, and they gave similar challenges. Some of the challenges that teachers experienced were the lack of adequate training, lack of confidence in teaching new topics, time management in finishing the content, overcrowding classes, language problem, socio- economic issues and inadequate resources. Teachers were very concerned about lack of training in the failure to implement CAPS curriculum in Accounting. All teachers had difficulties because they were not adequately trained. Teachers stated:

Teaching new content has never been easy. Some of the challenges I came across was the lack of enough content knowledge, confident to teach new topics to learners, lack of resources and learners seemed to be lost. I had to research carefully before teaching a new topic in overcrowded classrooms. (Beauty)

Yoh maningi shame, at first I was really challenged and confused. I was not sure about the topics introduced because we were not enough trained, I had to spend lot of time preparing for the lesson and trying to find activities and solutions. I also had a challenge of finishing content in time and most of my learners are slow learners (Zuzeka).

Mmm..., learners were lost with the new topics. I had to come up with different strategies of helping them, developing effective teaching strategies, not having enough content training, time management and ways to introduce these topics. (Zama)

During the interviews, teachers revealed that overcrowding classes made it difficult for the teachers to assess learners continuously because they were too many in class to all their scripts and give feedback. Teachers added that there are topics in the Accounting CAPS curriculum which are very challenging for learners. When they were assessing learners, there were topics where learners' performance was very poor. This what teachers stated:

From my experience, companies' i.e. balance sheet, treating adjustments to income statement, cash flow statement, Debtors age analysis. (Beauty)

Inventory, bank reconciliation, companies (the issue of buying back shares). (Zuzeka)

Reconciliation and inventory challenges my learners. (Zama)

Teachers alluded that when learners are struggling with topics, they use different strategies to make assist them. These strategies include; repeating the lesson, giving more tasks from different textbooks, problem- based learning, check simpler information from different textbooks, grouping the weak learners with high flyers and lastly, arranging a meeting separately with those learners during break times and study times. This is what Senzo said:

In my class, there are good learners so I group them with weak learners or those who struggle with understanding. This helps me allow them to work with one another and share knowledge. I also arrange meetings with that particular learner during lunch and study periods to explain it to the learner. (Senzo)

4.4.3 Learner factors

In this study, learner factors involve support from home, learners' commitment and absenteeism. These factors were identified by the researcher as some factors that may hinder the successful implementation of curriculum changes in Accounting. Enhanced parental involvement has been found to be of great value in the education of their children. Active involvement of parents in learning activities of their children leads to better academic performance, better school attendance, and improved behaviour of children at home and in school. The subject Accounting is practical in nature, therefore it requires learners to be given practice exercises regularly. There is much work to be done in Grade 12 Accounting, therefore. Learners have to do homework frequently.

The researcher asked teachers whether parents are supportive or not and whether learners received support from home. Teachers commented that they do not receive support from the parents in successful implementation of curriculum changes. They revealed that parents do not support them at all because they give learners homework which they do not do. Even if

they call parents with regard to the child's performance, they do not pitch up. Zuzeka had this to say:

Parents do not support us teachers in teaching their learners, in Accounting I give learners homework everyday which they do not do, so it becomes a challenge because sometimes I introduce a topic and give them homework to do at home for their own understanding, and they do not do it. (Zuzeka)

Brian added that some learners normally do not do homework due to problems emanating from home context.

Our learners do not have time to do homework because when they come back from school they have to cook, to do washing for other children and some have no parents to support them. (Brian)

Accounting curriculum is overloaded due to the addition of new topics. Teachers need more time to teach effectively and to attend to learners who are struggling with new knowledge. Teachers were worried that most of their learners come from child-headed families and granny-headed families. As a result, learners do not come to school for extra lessons during the weekend.

On the other hand, two teachers concur that they do get support from Grade 12 parents because when they call meetings, they sometimes show up. This is what Senzo said:

What I've seen from my school parents only support learners in Grade 12 because in my school they even come to check learners' performance and they organise extra assistance for learners in subjects where they are struggling. (Senzo)

Teachers shared the same understanding that learners in Accounting fail because they are not committed. Brian stated that if learners are not fully committed in Accounting it difficult to understand and pass it.

What I have noticed with many learners failing Accounting CAPS, they are not fully committed. Accounting is a practical subject with needs a hard worker. (Brian)

Furthermore, teachers indicated that absenteeism was also hindering successful implementation of CAPS curriculum. This is evident in Beauty's response:

Ayi, in my school there's a high rate of absenteeism and teenage pregnancy which becomes a challenge for me as a teacher to reteach the topic to accommodate learners who have been absent. (Beauty)

On the other hand, Senzo acknowledge that in his school they do not have a challenge of absenteeism.

4.4.4 School ethos and management

These concepts do not have the same definitions but they are always grouped together. This study has focused on the management as one of the important factors in implementation of change curriculum in schools. Management in a school consists of the principal, deputy principal and the HODs. All these structures have a huge role to play in successful implementation of curriculum changes. Principals as the leaders of the school are expected to make sure successful implementation takes place and quality teaching takes place. All teachers in this study gave the impression that principals in their schools were very supportive when changed curriculum was implemented even though some principals did not fully understand the curriculum being implemented but they were providing support. This is what teachers said:

In my school we have a good management I do not want to lie, yaz... my principal knows all subjects, I don't know how he Department of Educations it. I remember when CAPS was introduced, he made sure we have all resources needed and he was supporting all of us educators. (Senzo)

Yes, we do have management in my school bona ...they are trying even though they are not the same. The principal was supportive when CAPS was introduced because

he was worried about the pass rate. In our school, he even calls subject advisors if there is a challenge in a certain subject. (Beauty)

The researcher concurs with teachers that principals are trying their level best to be good managers because in Umlazi districts, schools compete; thus, many principals do provide support where there may be a challenge of knowing the content of all subjects. The researcher asked teachers if they have received any support from the HODs during the curriculum implementation in Accounting. Two teachers responded that they never had any support from their HODs because they were also confused about the curriculum changes and they were not Accounting specialists, and even HODs had revealed that they were not well trained about CAPS. Teachers revealed that HODs were only busy with moderations and checking of files and forgot to support them in challenges they had in Accounting in implementation of CAPS. This is evident in teachers' responses:

No, I never received any support from my HOD. We do not have a commerce HOD in my school due to the enrolment so we are reporting to the language HOD who is our care taker in commerce. So I seek and get help from the teachers we work with in our cluster but the advisor is always willing to help. (Brian)

My HOD was supporting me in moderation, lesson plans but about any challenges in CAPS Accounting content, he never supported me; instead, he was giving me permission to consult cluster colleagues. (Zama)

Nope, my HOD did not know much about Accounting, she majored in Business studies so maybe that why it was difficult to support me in Accounting. I was getting help from the cluster coordinator who is very good in Accounting. (Beauty)

Three teachers acknowledged that they did receive support from their HODs which it made their job to be easier. Senzo stated:

Yes, I do. My HOD fortunately is an Accounting specialist we both teach Accounting in Grade 12. We share knowledge and skills on how to best teach Accounting in Grade 12. If there is a topic I'm not comfortable with, she teaches it.

Three teachers revealed that they hardly develop strategies to help one another in their schools because they hardly have departmental meetings inside the school. They were concerned that they have never had time as commerce teachers to sit down and discuss any challenges they have experienced with curriculum changes; instead they seek help from their cluster colleagues. One participant added that in her school, they have departmental meetings twice a year (beginning and end), where they will be told about duty loads. Too few departmental meetings in school shows that those teachers within that school cannot develop one another and strategies on curriculum changes challenges may be impossible.

However, two teachers indicated that in their school, teachers in commerce department work closely together. They always have departmental meetings twice a term, where they discuss about their challenges CAPS curriculum and develop one another. Senzo stated that in his school, they even have team-teaching in the commerce department where they assist one another. Team- teaching helps teachers to device different teaching strategies and share knowledge in Accounting. This is what the two teachers stated:

Fortunately, in our school in the commerce department, all four teachers have Accounting and have taught Accounting before. So we have a team teaching to support one another. We, sometimes share topics to teach in Grade 11 and 12 so that we can see if learners understood or not. In our cluster whenever we meet, we share our challenges about new topics, we even have a Whatsapp group where we post information to help us. (Zuzeka)

In my school we use to have departmental meetings every term to discuss any changes in commerce subjects. We share our knowledge about new content and if anyone has a problem our HOD will always help. In our cluster we always meet to set tests and do moderation for one another so when we meet will always talk about the new content and share ideas on how to best teach it. (Senzo)

Teachers acknowledge that principals were even organising team building programmes to help them to be able to implement curriculum successfully.

4.5 SUPPORT FROM OUTSIDE AGENCIES

Different structures play an integral role in building and developing a school in South Africa. Outside agencies in this study include the Department of Education, teacher union (SADTU), NGOs such as Star School and parents. These agencies have a huge role to play in implementation of curriculum changes. It is the role of the Department of Education to train and support teachers in the successful implementation of CAPS in Accounting.

4.5.1 Professional development

The researcher asked teachers if they have received any professional development and training from the Department of Education. All five teachers agreed that they did receive training although it was not enough. Teachers stated that in the workshops they were only told about which topics has been added or removed. The emphasis was on how best they should teach these topics and to prepare learners for examination. Teachers explained that in the workshop nothing was practical; they were only told what to do when teaching without explaining further and giving practical examples on how to teach the topics in class. Teachers were very concerned about the time allocated for the workshops; they felt it was very little. They had this to say:

Yes, we did receive some training but we were mostly told about changes in Accounting curriculum. Subject advisors were doing the talking and to make us teachers practise those changes - it was never done. I had to train myself on some topics but the rest the workshops we had were informative and they were done maybe three or four times in a year, so that was a challenge for us. (Zama)

Yes, I did get some training even though it was not enough but it helped me because I was officially informed about these curriculum changes in Accounting but the time was not enough. (Zuzeka)

Senzo was not satisfied by the way in which the workshops were conducted. He stated that those who were conducting workshops seemed not to be adequately knowledgeable. Time for the workshops was not enough to grasp all the information to be given to learners:

Yes, there different trainings from the department; it's just that for me there was little time to unfold every change that took place, which ended up making advisors not explain everything in detail, and they were also confused at some point. (Senzo)

Teachers acknowledged that they were very excited about the workshops because they were ready to warmly welcome the curriculum changes (CAPS) but later on, workshops seemed to be a waste of time. All teachers noticed that even subject advisors who were conducting these workshops were a bit confused on some information because they were not part of the change. All teachers indicated that the workshops were very productive and helped them to be informed about curriculum changes in Accounting. This is what Zuzeka said:

Yes, there were workshops they were conducted informing us about curriculum changes that will take place across all the subjects in schools. Sasizakala kakhulu kwa Accounting ukwaz ngo CAPS and changes which took place.

Teachers were very concerned about the times which were allocated for the workshops to be conducted. Teachers stated that workshops were only conducted three or four times in a year on curriculum changes from 08:30 to 16:00 and these workshops were only allowed to take place for one day. This caused facilitators not to cover all the aspects on curriculum changes in details. Beauty stated:

Yes, two or three times in a year. On one day they will start from 08:30 to 16:00at the beginning of the year.

On the same note, Zuzeka stated:

Yes there were workshops on curriculum changes and I think we had three workshops on curriculum changes. And I must say they were all informative but time was not enough. Two workshops to implement such a huge task were not enough. They will usually take place at the beginning of the year.

One participant responded that in Accounting, they attended three workshops for different purposes. He said:

Yes, I did attend four workshops on CAPS, the first workshop was on curriculum changes, the second one was on orientation workshop, the third one was on Grade 12 only, where the main focus was on what changed in Grade 12 and preparing learners to master the content and the last [one] was on content strengthening (Senzo).

Lack of training in Accounting as a practical subject is a huge risk when teachers are implementing those changes. Teachers were asked if there was anything new they learnt from the workshops and they all agreed that they did learn something and that most of the questions they were uncertain about, were answered. They indicated that they learned about curriculum changes (CAPS) in Accounting, the content, assessment strategies and time allocation for each subject. This is evidenced in the following responses:

Yes. I did understand what is this curriculum change, when it has started, why it was designed. In Accounting I did understand what changes has been made. For example, which topics has been added and which topics has been removed, assessment strategies and the structure of the whole content in Accounting. (Zama)

Yes, not much but mina, I leant about teaching strategies, assessment methods and content changes, what additions have been done on the content, which topics were removed and how CAPS in Accounting works. (Zuzeka)

One participant was concerned about the way which they were not told and trained about how to implement these curriculum changes. It became a challenge when teachers had to teach the new topics added. Teachers revealed that attending workshops enhanced their understanding of the curriculum changes in Accounting and those teachers must be able to keep up with the changes.

4.5.2 Support from teacher union

In this study, the teacher's union that the researcher refers to is South African Democratic Teachers Union (SADTU). Teachers were asked if they have received any development and support from their union. The overall consensus was the teacher union did not provide any development in the curriculum change and the only support they provided was to check on

teachers' challenges about the curriculum, which they were never addressed. This is evident from Beauty's response:

I've been A SADTU member long time when CAPS was implemented. I have never received any development from my union; instead they use to ask in the meetings what challenges do teachers have with regards to CAPS implementation and to make learners pass.

All teachers acknowledge that their union was focusing on how to help teachers to make learners pass in the district and that how to best implement CAPS was something they never covered. In Umlazi district, the union is very supportive of schools which have a high failure rate, which is good.

4.5.3 Support from Community/ NGOs

Teachers revealed that schools in Umlazi have many contextual issues such as; drugs, poverty, teenage pregnancy, absenteeism and large number of learners in a class, which sometimes hinder the successful implementation of CAPS. Teachers agreed that community organisations under the African National Congress (ANC) have been assisting schools to fight with some of these challenges. Senzo said:

In my school, we do have support from the community organisation and SAPS to fight the issue of drugs in schools and neighbouring clinics in the whole of Umlazi district are helping schools to overcome the challenge of teenage pregnancy. (Senzo)

Zuzeka also shared a similar understanding:

Ayi shame, Umlazi district schools have support from different community organisations to overcome many contextual issues, for example, in my school police will come unannounced to search learners. (Zuzeka)

Teachers concur that there are NGOs who are supporting both teachers and learners for successful implementation of CAPS and quality teaching. They alluded that one of the NGOs that has helped me in providing quality teaching is Star School. It develops the staff, conducts workshops and provides assistance to learners educationally.

4.5.4 Monitoring

During the interviews, teachers were asked if they have received any monitoring from the Department officials about the changed curriculum implementation. teachers gave an overall impression that consistent monitoring with regards to CAPS implementation never took place. This is what Zuzeka said:

From my own view, monitoring has never been effective after the workshops; subject advisors will come once in a year to check the teachers' progress with content.

Both Department of Education and teacher union never did the monitoring of curriculum implementation, hence teachers developed their own way of teaching. Senzo said:

In my district, monitoring never took place; subject advisors were coming to school if there has been a request or if a school is failing.

While two teachers agreed that in their school, they did have officials from the Department of Education checking the implementation of CAPS and even the subject advisors. Of concern is that those officials came before the implementation in Grade 12.

In 2013, I was teaching Accounting. The subject advisor came to my school to see if I had relevant Accounting CAPS documents. But after that, no subject advisor has come to check how the CAPS was implemented in Grade 12. (Brian)

Beauty added that while the subject advisors tried to check and follow-up on teachers after the attending the workshops, no teacher union representative came to check on the implementation. From the teacher union side there was no follow up.

4.6 TEACHERS EXPERIENCES

Teachers revealed different feelings and emotions about the curriculum changes in general and in Accounting as a subject. In Accounting, teachers revealed their own personal feeling about curriculum changes in Accounting. Two teachers stated that curriculum has been changed considerably in South Africa and it affects teachers in settling with one curriculum.

Another participant added that too much curriculum changes affect the pass rate in the subject, since teachers have to change their old ways of teaching and adopt the new policy. Another participant indicated that curriculum changes will for ever take place in South Africa because of political issues. Nevertheless, all teachers expressed some positive response about changes in Accounting subject. Teachers acknowledge that with CAPS curriculum changes in Accounting were very good. All teachers revealed that they used the internet, newspapers, previous question papers, exam guidelines, textbooks and different documents to empower themselves about Accounting changes in Grade 12.

When asked how learners were responding in terms of the changed content in the Accounting subject, teachers indicated that learners never complained about curriculum changes but they were confused on some topics in such a way that their performance was not good. Beauty stated:

There were positive but it was difficult for them to understand other topics and I felt like they are losing the love for Accounting. (Beauty)

Lastly, teachers stated that as much as they had different challenges such as lack of training and unclear teaching strategies, the CAPS curriculum in Accounting is good.

4.7 CHAPTER SUMMARY

This chapter presented data derived from the interview which was held with five Accounting teachers in five secondary schools in Umlazi South-district. The teachers were interviewed about curriculum changes in Accounting in teaching Grade 12. After the interviews, the researcher listened to the tape- recorded interviews several times and developed themes based on the responses teachers provided, then linked them with the theoretical framework. The first part in this chapter was the description of teachers and then data was analysed under the themes and sub-themes of the theoretical framework. In the next chapter the researcher will discuss findings.

CHAPTER 5

DISCUSSION ON FINDINGS

5.1 INTRODUCTION

The study was constructed around exploring teachers' experiences of teaching Grade 12 Accounting in the context of curriculum changes in five secondary schools in Umlazi South district. The previous chapter presented findings on teachers' experiences of teaching Accounting in Grade 12 in the context of curriculum changes. This chapter provides a discussion of findings that emerged from the interviews with teachers. Literature from previous studies will be used to discuss the key findings of this study. The key findings will be discussed under three key themes: the profile to implement, capacity to support the innovation and support from outside structures.

5.2 THE PROFILE TO IMPLEMENT

Financial Literacy aspect in Economic and Management Sciences (EMS) taught in the Senior Phase is regarded as the core foundation of Accounting as it gives learners the basic understanding and skills that are necessary in learning the FET phase Accounting successfully (Department of Basic Education, 2011; Letshwene, 2014). While Financial Literacy is crucial in preparing learners for Accounting, findings revealed that learners lack foundational knowledge that should have been acquired in Economic and Management Sciences in Grades 8 and 9. This finding is supported by Schreuder (2014) and Letshwene (2014), who state that learners normally come to the FET phase not adequately prepared to do Accounting. While EMS is aimed at preparing learners for Accounting in particular, the subject is taught by teachers who are not Accounting specialists. Hence learners lack adequate background knowledge needed to learn Accounting in the FET phase.

According to the CAPS for EMS, Financial Literacy is 40% of EMS content. However, time allocated for Financial Literacy in the timetable is not enough to teach all the topics to lay a good foundation in the senior phase. While more content time is allocated to Financial Literacy, insufficient time is allocated to the aspect in the timetable. According to CAPS (2011), EMS is allocated for two hours a week which is not enough for such subject. Financial Literacy is practical in nature like Accounting. It requires learners to be given activities to practices what they learn in class. However, findings showed that teachers were

concerned about inadequate practice activities in the textbooks for EMS. While there is enough Accounting content, teachers noted that what is provided in the textbooks is too simple to prepare learners for Accounting in the FET phase. Textbooks have insufficient activities or tasks to give learners an opportunity to practise what has been learnt in class. Checking learners' prior knowledge in Accounting is very important to understand background knowledge. In Accounting, learners' background can be traced in EMS learning area in the GET phase. Teachers alluded that Economics and Management Sciences Department of Educations not prepare learners enough for the subject of Accounting in the FET phase because it contains three subjects in one learning area. Teachers further revealed that those who are teaching EMS in the GET phase, do not teach Financial Literacy adequately because they focus more on Economics and Business Studies section. This is because a number of teachers who teach EMS are generally not Accounting specialists. Letshwete (2014) concurs that since these subjects have been combined, learners normally get little exposure to Accounting teachers' focus in Business Studies and Economics when teaching.

Schreuder (2010) also stated that Financial Literacy aspect in EMS is neglected because teachers are not Accounting experts. Financial Literacy component is taught in a rudimentary manner and this result in inadequate preparation of learners with foundational knowledge to pursue Accounting in the FET phase. Teachers were concerned that this insufficient exposure to Accounting affects the quality of learning Accounting when learners get to the FET phase. They reported that learners are very good at procedural knowledge like doing subsidiary journals but struggle with analysis of transactions and the ledger accounts. This demonstrates that learners lack conceptual understanding of recording in journals as teachers mainly focus on recording in the subsidiary journals. Some teachers revealed that if EMS is taught by different teachers or Accounting specialists, learners could be prepared well for Accounting in the FET phase. Teachers indicated that to check learners' prior knowledge, they used questions and short test to describe Accounting basic concepts.

Accounting is one of the subjects that require learners and teachers to have a very good understanding of the language of instruction as well as the language of Accounting, because it has its own concepts. This means that Accounting teachers should teach Accounting vocabulary to help learners. One of the major difficulties experienced by learners when

learning Accounting, is learning the language of the discipline of Accounting. Consequently, language plays an important role in the teaching and learning of Accounting. In the Accounting classroom, learners not only have to learn the subject matter, but have to cope with language comprehension of the discipline of Accounting too. Ngwenya (2013) states that the majority of South Africa's teachers, especially in secondary schools, work in classrooms where English is officially the language of learning, but is not the first language of either the teachers or the learners. In this study, teachers revealed that it was very difficult to implement changed curriculum in Accounting because of the language barrier in their schools. While learners learn English (second language) as a subject, they also have to use it as medium for learning all their other subjects including Accounting. Teachers were therefore faced with the double challenge of teaching a particular subject in English, whereas learners are still learning the language of the subject.

Borja (2005) states that Accounting teachers need to emphasise vocabulary development so that learners can improve their understanding of Accounting concepts and principles. The majority of learners fail Accounting because of the language barrier, where they cannot understand financial problems. This language barrier is also experienced in subjects such Mathematics and Science, where they have their own terminology. Language is the key to communication in mathematical teaching where concepts are conveyed in English. Language is a problem even in English, where learners cannot read and write. This challenge has been also experienced by teachers in Accounting even though there are not many studies that have been conducted in Accounting to assess learners' literacy levels. Teachers during the interview revealed that language is a challenge in Accounting where learners also have a problem of being able to read and write. The major change in Accounting is that the main aim of the subject is analysis and interpretation of the financial information. In Grade 12, there are questions where learners have to analyse financial information and provide advice, opinions and solutions to the problems.

Teachers asserted that learners often found it difficult to formulate answers because they lack writing skills. According to Umalusi (2009), learners' answer questions poorly, where they have to give more details. Learners who do not speak English as their home language have the challenge of understanding subjects. Teachers encourage learners to read Accounting concepts and their definitions in the textbooks. This helps learners to improve their reading

skills and understanding. Reading is probably the most important empowering skill that learners need in order to learn and succeed in their education. Participants stated that learners were unable to read and understand general English words hence they were lost when new topics were being introduced in class. Teachers explained that they mostly code switch when teaching Accounting to clarify concepts and transactions in the learners' language. Four participants alluded that code switching was the best strategy in addressing the language barrier in Accounting. Code switching happens any time when two languages are used in the same social space. One participant explained that in his class, almost all learners had a language barrier which caused a lot of stress for him when introducing topics. In this study, teachers revealed that they were code switching between IsiZulu and English for learners to understand new content in Grade 12.

One of the positives about the CAPS curriculum was clear guidelines about what should be taught at school and how it should be assessed. Assessment plays an integral part in teaching and learning. Schiro (2013) noted that assessment is important to teaching and learning and it has to be done for the quality teaching and learning. The Department of Education has provided a National Protocol for Assessment which guides the "management of school assessment, school assessment records and basic requirements for learner profiles, teacher files, report cards, record sheets and schedules for Grades R-12" (DEPARTMENT OF EDUCATION 2012, p.1). In this study, teachers used formative assessment to check learners' skills and knowledge. They used informal and formal assessments in Grade 12 to assess learners. The formal assessments include examinations and projects which will be used for progression, while informal assessments included class tests and activities. According to DEPARTMENT OF EDUCATION (2008), formal assessment includes all the tasks done during the year and recorded for summative reporting while informal tasks include all daily tasks such as class activities and homework.

All teachers indicated that informal and formal tasks in Accounting cover all cognitive levels which would help the learners to be well prepared for their final examinations and get used to the standard of question papers. But they were concerned about activities on the textbooks which Department of Education not have very good questions to cover cognitive number five and six. Mbatha (2016) concurs that textbooks in English have more lower order questions than higher order questions, which may cause a low pass achievement. Mathematics

textbooks, all activities cover all cognitive levels and there are more higher order questions. According to Davidson and Baldwin (2005), Accounting textbooks Department of Education not equally cover Blooms Taxonomy and they lack the two higher order cognitive levels, which are evaluation and creating. Hence teachers use previous question papers to prepare their learners for final examinations. Teachers also revealed that in Accounting, peer and group assessment strategies were very effective in assessing learners' knowledge and understanding. They use questioning, peer assessment, group assessment where learners are given financial case study scenarios required to problem solving. All teachers indicated that they assess learners and provide feedback to allow learners to track their performance. According to Molapo (2016), feedback to learners is very to track learners performance and understanding.

During the interview, teachers expressed their concern that formal assessment tasks add more administrative work for teachers and some teachers fail to finish the syllabus in time, especially in Grade 12. According to Chisholm (2005), NCS was criticised for having no clear assessment guideline and adding more administrative work for teachers. When CAPS was introduced, the assessment guideline was clearly stated on what teachers will assess how they should assess and how many marks should be allocated (Moodley, 2013). As much as CAPS stipulates exam guidelines, but there is still more administrative work for teachers. Furthermore, large number of learners in a class is challenged Accounting teachers to assess learners individually. According to the Accounting curriculum, teachers have to assess each learner's ability to identify any learning barriers but it becomes difficult for teachers who have many learners in their classroom. Batwini (2016) and Ngwenya (2013) emphasised the importance of assessment in schools to improve learners' knowledge and ability.

Apart from escalating administrative loads and large number of learners, teachers found that it was very challenging to assess the new topics. They indicated that teaching and assessing new topics is a challenge because there is not enough information on these topics in the textbooks. In most textbooks, new topics are just mentioned but there is no detailed content to help teachers to prepare for lessons. Content on the new topics is not adequate for teachers to teach the topics thoroughly. An extensive body of literature (Black & William 1998) reveals that effective use of formative assessment can lead to improvements in learning for children. However, in this study teachers raised concerns about the activities on the new topics. They

indicated that they struggle to give learners an opportunity to practice these topics as there are few activities in the textbooks. Cohen et al., (2005) concurs that some tasks on the textbooks may not adequately train learners for their final examinations. This finding is in conforming to the finding of Ngwenya and Mbili (2019) study that Accounting Grade 12 textbooks do not have enough content and they lack adequate practice activities for learners. Furthermore, teachers revealed that the shortcomings in the textbooks compel them to use previous question papers, exam guidelines and other revision documents from the Department of Education to prepare Accounting learners for their examination in Grade 12.

According to Ngwenya (2016), Accounting focuses on the analysis and interpretation of financial information. This requires learners to be equipped with analytical skills that they need to solve financial problems. While it is imperative for learners to be equipped with critical skills in class to prepare them for examinations, teachers raised concerns regarding the shortage of problem- solving activities in the textbooks for Grade 12. Teachers stated that in the Grade 12 examination, in a number of questions learners are required to analyse financial information. However, there are very few activities that allow learners to evaluative and creative by providing their opinions and financial advice. This is confirmed in Mbili's (2019) study that teachers also expressed their concerns on the level of challenge of the activities found in the textbooks. They indicated that even the cognitive levels of activities that are found in these textbooks are different from the cognitive challenge of the questions in the external examination papers. Assessment tasks found in the textbooks do not challenge learners cognitively as there is a shortage of higher-order cognitive questions.

Research in Accounting education (Farrell & Farrell 2008 & Ngwenya, 2016) has shown that the adoption of alternative teaching approaches can develop accounting competencies. The reconceptualisation of the subject Accounting, which emanated from the curriculum changes, had a direct bearing on teaching, learning and assessment approaches and procedures. The changed Accounting curriculum encourages teachers to use active teaching methods to teach skills of critical thinking which will allow learners to be able to solve problems (Ngwenya, 2016). This implied a need to transform teaching and assessment practices. However, in this study, teachers found it difficult to change their teaching strategies. Findings of this study revealed that teachers in Accounting are still using the traditional method of teaching and

learning, which is chalk and the board. Although teachers still use this traditional method of teaching a great deal, they try to use different strategies to teach Accounting in Grade 12.

Ngubeni (2009) added that it is very important for a teacher to involve learners in the classroom activities so they can ask questions and explore more knowledge. All teachers agreed that good classroom interaction with the learners in Accounting enhances quality teaching and learning. However, they indicated that learner-centred approaches were time-consuming and they found it difficult to control learners sometimes. There was no time for grouping learners and to do activities in groups. They preferred giving learners homework where they do activities individually. Although it is challenging for Accounting teachers to use interactive strategies while teaching, they were able to engage learners in discussions when using past examination papers to teach. They are able to involve learners by allowing them to work together, especially to do higher-order questions. When learners are doing activities in groups, they identify and solve problem on their own; teachers only attend to learners who encounter difficulties with activities.

5.3 CAPACITY TO SUPPORT INNOVATION

The challenge of physical resources has been experienced in all the other curriculums (Chisholm, 2005). Rogan and Greyson (2003) consider physical resources as the main tools that can influence the implementation of the changed curriculum and can also limit the poor performance even in the best educators and learners. In this study, findings revealed that some teachers had enough resources for the implementation of the CAPS curriculum in Accounting, while others indicated that they never had sufficient resources to teach. This is also acknowledged by Chisholm et al., (2000) who state that there are some schools who are still disadvantaged in terms of receiving resources to implement the curriculum changes. On the other hand Pillay (2013) argued that even schools with sufficient resources to cope with the curriculum changes also face challenges such as excessive of paper work and content.

Teachers indicated that the shortage of textbooks was one of the challenges in teaching the changed curriculum. Accounting is one of the subjects that requires a learner to have his or her own textbook so they can practise at home, and teachers must have more textbooks to also prepare the lessons. According to the Department of Education, teachers must use two or more textbooks to prepare for their lessons (Department of Education, 2008). Those teachers

who did not have sufficient resources such as textbooks and calculators as the basic requirements for teaching Accounting, revealed that they had to make copies for learners which was challenging sometimes, because the machinery will not work on some days. Most implementation took place with insufficient resources and facilities where teachers had to improvise to maintain the quality of teaching and learning. Two teachers indicated that there are times where machines did not work and teachers had to improvise for the sake of teaching learners. It was indicated that learners were unable to buy even calculators because of their poor background. All teachers indicated that calculators that were supplied by the Department were not of the standard to be used in Grade 12. Teachers felt that the documents given to them were very user- friendly and it played a huge role in providing quality teaching and learning.

Teachers indicated that the CAPS document and Exam guidelines were very good when preparing for a lesson. Altinyelken (2009) and Umalusi (2009) concur that all documents provided by CAPS were very user- friendly for teachers and were very good to prepare lessons. All teachers interviewed in this study mention that they were only using a chalkboard and chalk to teach Accounting. One teacher reported that in her Grade 12 class, she has a small board which hinders her from writing a lot on the board. New technology resources were available but teachers never had access to them and other schools did not have them at all. Two teachers revealed that one of the reasons they are not using these resources is because schools Department of Education do not have funds to service them. Some teachers are not trained on how to use them. In the study conducted by Christou et al., (2004), they were concerned about Mathematics teachers who are not exposed to technology due to lack of training on how to operate these new resources. Many schools have resources that they have not used because they are not exposed to technology. This also hinders learners in exposed to technology use in schools.

Furthermore, some teachers revealed that old buildings where classrooms are, do not have windows and doors or adequate toilets for learners, which impose a challenge in effective implementation of the curriculum. Teachers reported that it was very difficult to teach learners who really lose concentration because of the environment they are in. On cold days, some learners will not even come to school. Some teachers felt that not having enough desks for learners to sit makes learners uncomfortable in class. Two teachers shared their overall

impression that their schools were very ugly and it was one of the things that discourages learners from coming. Teachers complained that even their staffroom did not have the required resources to be comfortable. Three teachers complimented their schools for having good buildings and good structures.

Teachers' qualifications, experiences, skills and commitment are very important in providing quality teaching in Accounting. Chisholm (2005) stated that in Mathematics, inadequately qualified teachers are not expected to teach the subject because quality teaching is also derived from the quality training teacher has received. An Accounting teacher has to be committed, motivated, must love the subject and have required skills. Amoor (2010, p. 5) stated that "a quality teacher is someone who has mastered the subject he or she teaches as well as how to teach it; understands how learners learn and knows how to address challenges or problems experienced by the learners; and is able to use effective teaching methods for all learners including those with special needs". On the other hand, Bertram and Christiansen (2014, p. 6) suggests that teachers need to have a deep understanding of the concepts of the discipline they teach. Accounting is a professional subject that requires a teacher to have a good knowledge and skills in order to teach Accounting (Schreuder (2014). In this study, all teachers were qualified with a Bachelor of Education degree, they have all majored in Accounting and they have more than ten years of experience in the field of teaching.

Teachers were all professionally trained to be educators from the higher institutions. This answered a question which checked if teachers had enough skills and experience to teach the Accounting curriculum. Furthermore, teachers showed a very positive side to their teaching skills. They all indicated that they have all the skills to teach the changed curriculum because they have been teaching Accounting for a long time. According to the CAPS curriculum, Accounting teachers must be skilful to teach Accounting (DEPARTMENT OF EDUCATION, 2014). They all revealed that the CAPS in Accounting has improved or develop their skills. Teachers revealed that they are using different skills to teach Accounting content in Grade 12 because of the type of learners they have. Teachers revealed that they understood the content very well but they were slightly confused by some of the topics added and the appropriate teaching strategies. Jenead (2016) confirmed that the content is well organised and clear in the CAPS curriculum.

All teachers indicated that they were using their own teaching strategies that they felt were working. From the curriculum designers, there were no appropriate teaching strategies stipulated. Altinyelken (2009) concurs that in the changed curriculum (CAPS), teachers are guided on what to teach and when but they are no teaching strategies specified, teachers have an option of choosing their own teaching methods with which they feel comfortable. Msomi (2015) and Christou et al., (2004), in their study added that teachers also had a challenge of confidence when introducing new topics due to lack of inadequate training in those topics.

Teachers felt that they were fully informed about the curriculum changes and they were very positive towards them and warmly welcomed change. All participants indicated that they were very motivated to implement CAPS in Accounting because they have experienced some challenges with NCS. Media and the Department of Education played an integral role in informing teachers about curriculum changes. All five teachers indicated that they were informed by the media, by principals through circulars and subject advisors about curriculum changes. Furthermore teachers revealed that Accounting curriculum was not changed but there were additions of some topics. They all agreed that besides the movement of topics, the Accounting curriculum has become too theoretical. This was also reported by Umalusi (2009) and Ngwenya (2012) in their report, that Accounting has become difficult for learners. Teachers were very concerned about the way Accounting questions has been designed in the examination papers. However, Umalusi (2009) evaluated the question paper in Accounting and found that was of a good standard to assess Grade 12 learners.

They further revealed that some of the reasons the Accounting failure rate has increased, is the restructuring of questions in the examinations. Two participants concurred that the way Accounting has structured questions makes learners drop out in Accounting because they feel it is too difficult. Msomi (2015) also argued that questions in the Accounting question papers require learners to think critically and provide good financial advice. Nevertheless, teachers have claimed that curriculum changes have had both positive and negative impact in their teaching of Accounting. For example, they have improved their knowledge and, skills, and their attitudes were very positive in terms of implementing the changed curriculum. They were negative about the fact that they had to change their old ways of teaching. Teachers indicated that they have experienced some challenges that hindered successful implementation of curriculum changes. These include lack of adequate training, lack of confidence, large classes, shortage of resources and contextual issues such as poverty and

absenteeism. The same challenge has been identified by teachers in the Mathematics study conducted by Christou et al., (2004), and in another study conducted by Molapho (2016). This reveals that in all curricula, teachers come across the same challenges in South Africa. Teachers noted that it was difficult to introduce topics in class where there are a large number of learners.

While teachers were teaching, they noted that there were topics that were introduced by CAPS which were challenging learners. These topics include; inventory calculations, companies and bank reconciliation. Teachers used different strategies to assist learners such as repeat of the lesson, giving more class activities to practise and setting a one- on- one meeting during study times especially with the progressed learners. Extra tuition was reported as another strategy that could help learners to understand these difficult topics. Besides the challenges teachers experienced, they were very motivated to implement the new curriculum in Accounting. To understand teachers' experiences in teaching Accounting in Grade 12, learner factors had to be analysed. Four teachers from different schools complained about lack of support from parents or home. Parents have been failing to help learners with school work, attend meetings and buy the required stationery to assist Accounting learners. One teacher added that lack of support from home might be caused by illiteracy and ignorant parents. Pillay (2013) added that parents need to be more individually and jointly involved in the progress of learners and in preparing them for class.

He further suggests that they can best do this by monitoring their children's progress, following their work and assisting teachers through the guidance they provide to their children. Teachers reported that it was very difficult to finish the syllabus in time because learners do not do homework at home, instead of doing the corrections with the teacher; they are doing the homework in class. This also hindered Accounting teachers to implement changed curriculum effectively and to instil the required skills. Teachers reported that when learners do not do their homework, they do not participate in class. They added that since Accounting is a practical subject in its nature, learners need to practise it regularly through the assistance of parents. Ngwenya (2012) also stated that Accounting is a discipline which requires consistent practice due to its practical nature. Accounting is one of those subjects that encourages learners to participate in class in order to have good knowledge. Beeks

(2006) noted that active participation of learners in the teaching and learning process enables deep understanding.

In this study, lack of commitment by learners was identified as one of the reason learners fails Accounting. All teachers claimed that in Grade 12 Accounting, learners are not fully committed in their subject. Learners have to practise Accounting every day at school and at home to enhance their level of understanding. Teachers revealed that learners' absenteeism and teenage pregnancy affect the successful implementation of curriculum in Accounting. Learners were absent because they might be sick and some were absent because they lack the culture of learning. Two teachers claimed that in their schools, absenteeism is very high but the management is trying to deal with such challenges.

Principals in a school have a responsibility to develop the vision and the mission of the school and also make sure that the vision and mission is achieved. A principal has to make sure that teachers understand the vision and mission of the school in order to move together (Mbatha, 2016). Principals cannot manage the school by themselves; they need the School Management Team (SMT). The SMT will consist of the Principal, Deputy Principal and Departmental Head. All teachers in this study reported that their principals were very supportive during the curriculum implementation and they all understood their vision. Teachers revealed that principals in Umlazi district are working very hard for their schools and they are supportive because they are competing with the pass rate. When curriculum was implemented, principals made sure teachers attend workshops and they contact subject advisors where there were challenges. Furthermore, three teachers claimed that Departmental Heads were very supportive during the curriculum implementation in Accounting. One teacher mentioned that his Departmental Head will sometimes teach some topics for him. Two teachers indicated that revealed that their HODs were not Accounting specialists, so they used to refer them to HODs from other schools for support.

All teachers indicated that they do have Departmental meetings as commerce teachers but not all the time. Teachers claimed that during the meetings, they discussed matters related to the content, best strategies to teach commerce subjects and any other challenges related to subjects. Two teachers indicated that they even team teach in their schools because there is

more than one teacher of Accounting. The majority usually have these departmental meetings once a term.

5.4 SUPPORT FROM OUTSIDE AGENCIES

According to Majola (2014), teacher training means the training undertaken at the high institutions where teachers are trained on how to teach, where they are also given skills on how to be qualified teachers. On the other hand, teacher professional development means “how teachers learn and how they apply their knowledge in their teaching in order to facilitate the learning of their pupils” (Dube, 2016 p.10). According to Pitsoe and Maila (2012, p.319), “professional development is regarded as a critical element in the successful implementation of these policies”. Teacher professional development is very important to improve the skills and knowledge of teachers. When CAPS was introduced, teachers were called for workshops in order to be trained about changed curriculum. In this study, teachers revealed that the workshops they were called to were ineffective. All teachers agreed that the workshops were scheduled but they were inadequate because they took place for one day and there was very limited time to conduct these workshops. Teachers claimed that the workshops will from 08:00 to 16:00 and they were called three or four times a year.

Teachers revealed that they attended three workshops in a year in Accounting. One was on the introduction and implementation of the curriculum, the second was on addressing some challenges in the content and the third was on content strengthening. Teachers indicated that they were not well trained at the workshops and sometimes, even subject advisors were confused by the curriculum changes. They indicated that during the training, the facilitators were the only ones talking; hence they feel it was not effective. Teachers complained that workshops were not practical, they were all a theory. Nothing was practical to them as the people who are implementing the curriculum in Accounting. One teacher reported that Accounting is a practical subject so even the topics introduced were supposed to be practised by teachers during professional development. However, teachers revealed that attending workshops helped them to be well informed about curriculum changes in Accounting, receive relevant documents about Accounting CAPS, and helped them to use different assessment strategies on different topics.

They gained more knowledge on the content of Accounting. All teachers reported that professional development helped them to be more positive about curriculum implementations in Accounting. One teacher even confessed she Department of Educations not attend usually attend workshops but after the first one, she was encouraged to attend more. Teachers further revealed that professional development changed their mind- set about curriculum changes in Accounting. All these workshops were organised by the Department of Education for teachers. Out of five teachers interviewed, three teachers indicated that in their schools they did have professional development inside the school, and the other two indicated they never had any professional development within the school.

According to Department Of Education (2007), the National Policy Framework recognises professional development as being of four types: school-driven, employer-driven, and qualification-driven and activities offered by other approved institutions. Teachers claimed that the professional development was on team building, school policies, time management, professionalism in school and how to deal with learners' barriers. All these professional development initiatives were organised by the principals. However, one of the teachers from the three who had professional development in school, revealed that these developments used to take place after school hours and teachers were not happy because they have other commitments after work. They were also concerned that these developments would last not more than two hours which is not enough.

All teachers in this study revealed that their union was not supportive of any professional development; instead they used to ask teachers about challenges in schools but these were never addressed. Furthermore, at the meetings they used to have with the union, the issue of implementing new curriculum had been never addressed. However, all five teachers revealed that in their district, NGOs were supporting them in addressing issues that might hinder effective curriculum implementation. They indicated that local clinics always visit the school to educate learners about health issues and teenage pregnancy. SAPS randomly visit the schools to check drugs and three teachers revealed that there is an NGO called Star School which helped develop teachers and assist learners. There are other organisations who are supporting schools to offer high quality teaching. Teachers revealed that there is no consistent monitoring or follow up about curriculum implementation in Accounting. They indicated that Department officials such as subject advisors, do not monitor how the curriculum is

implemented in schools. They do not even follow up if teachers are managing to introduce these changes. Two teachers indicate that they only follow up if the school is failing consistently. This is a very big concern for Accounting teachers in Grade 12, because it is through monitoring that they are able to identify where teachers need support.

5.5 SUMMARY OF THE CHAPTER

The discussion of finding in this study helps to understand teachers' experiences of teaching Accounting in Grade 12 in the context of curriculum changes. It can be concluded that teachers were all of the idea that EMS prepares learners for Accounting. Teachers experienced similar challenges during the implementation of the CAPS curriculum in Accounting, such as large classes, socio- economic issues and lack of adequate training. However, teachers were very positive about CAPS in Accounting. They revealed that they were motivated, gained more knowledge about CAPS in Accounting, developed teaching strategies and have good exam guidelines. All teachers indicated that they did not get any professional development from their union and that the NGOs were assisting the schools and teachers. All findings were discussed under the theoretical framework of this study, which is profile to implementation, capacity to implement and support from outside agencies. The following chapter is the final chapter of this study. It summarises, concludes and provides recommendations based on the findings of this study.

CHAPTER SIX

SUMMARY, RECOMMENDATIONS AND CONCLUSION

6.1 INTRODUCTION

Chapter five presented a detailed discussion of findings using existing literature and the conceptual framework. This chapter starts by providing an overview of the study. It goes on to provide a summary of the key findings. The chapter further discusses the limitations of the study and the recommendations for further research. The purpose of this study was to explore information on teachers' experiences of teaching Accounting in Grade 12 against the context of curriculum changes. To understand teachers' experiences, the researcher grouped the data from the interviews under three themes, which were: the profile to implementation, capacity to implement and lastly, support from outside agencies.

6.2 OVERVIEW OF THE STUDY

This study consists of six chapters which are as follows:

Chapter One provided a brief background of this study where it outlined the background of curriculum changes from NATED 550 to CAPS. It further outlined the rationale of this study, which is based on the researcher's experience as an Accounting teacher in Grade 12, against the context of curriculum changes. The problem statement in this study emanated from the researcher's challenges in teaching the CAPS Accounting in Grade 12, and observing other Accounting teachers struggling and experiencing challenges with the CAPS curriculum in Accounting. The researcher then decided to research more on teachers' experiences of teaching Accounting in Grade 12 against the contexts of curriculum changes. By conducting this study, the researcher wanted to contribute to the body of knowledge in Accounting and to benefit teachers and other educational leaders. That was the significance of this study. It further outlined the research questions of the study. Furthermore Chapter One stated the research objectives and the purpose of this study. This chapter finally discussed research methodology, including limitations of the study.

Chapter Two outlined the literature that has been studied to understand teachers' experiences about curriculum changes in general and changes in Accounting. To provide a detailed literature review, the researcher examined different studies, including local and international

research. This chapter began by defining important concepts which were going to be used in this study. The ‘Teacher’ was the first concept to be defined, as a person who is qualified to deliver content in an institution and who provides any professional educational services Msomi, (2015). A learner was described as anyone who is receiving education in schools (the South African Schools Act No. 84 of 1996). According to Christoffer (2010), the curriculum means all plans made by the Department of Education to guide the teaching and learning in schools. Furthermore, curriculum implementation was defined as the process of putting curriculum changes in-to practice (Fullan, 2012). Curriculum changed was defined as the modification, development and transformation of the curriculum policy to suit learners’ needs and the changes in the education of the country (Ngubeni, 2009).

The chapter discussed curriculum changes in international countries and reasons for the changes in their curriculum. It was noted that in Turkey, curriculum was changed and implemented with the hope of reinforcing democratisation, gaining full membership in the European Union, and provoking the challenges of global competition and performance of the economic system (Öztürk as cited in Pillay, 2013). In Zimbabwe, curriculum change was done to provide an effective education system and allow a learner-centred approach (Pillay, 2013). In South Africa, after the democratic government came in, there was a huge need for curriculum change because the curriculum used during the apartheid was out-dated; racist, created more administrative work for teachers and the teaching approach did not give learners an opportunity to be creative thinkers (Moodley, 2013 & Fullan, 2002).

The democratic government wanted to create a curriculum which would provide high-quality and equitable teaching and learning. Different curricula were introduced by the democratic government from 1997 (Curriculum 2005) to 2012 (CAPS). The reasons for all the changes were the teachers’ criticism and challenges in implementation. The chapter discussed CAPS as the latest curriculum used in schools. CAPS was defined as the modification of NCS which was introduced by the Minister of Basic Education due to the challenges that were encountered by the teachers (Department of Education, 2012). The history of Accounting and the history of Accounting as a subject were discussed. It was revealed that Accounting began a long time ago when businesses were beginning to trade. Accounting began by using a double entry system which was developed by Luca Pacioli. It was much desired to assist businesses with accurate financial records between countries (Schreuder, 2014). Due to the

speeding up and the high demand of Accounting in businesses, it was then introduced in schools and in tertiary institutions to encourage more careers in Accounting. Hence today Accounting is one of the subjects enrolled by learners in schools. In schools it began as Financial Literacy and it is now called Accounting in the FET phase (Schreuder, 2014).

The literature revealed that changes in Accounting began from the NATED550 to CAPS curriculum. New formats of subsidiary books were introduced in 1993. In 1995, the Interim Core Syllabus was introduced in the Further Education and Training (FET) phase to lay the foundations for a single core syllabus. In 1998, subjects such as Business studies, Economics and Accounting were integrated into one learning area called Economic and Management Sciences (EMS) in the GET phase (Department Of Education, 2012). The NCS for Accounting was again reviewed and the Curriculum and Assessment Policy Statement (CAPS) was introduced in 2012 (Department Of Education, 2011). This chapter also reviewed teachers' experiences about curriculum changes. Teachers were very concerned about at curriculum that keeps on changing in South Africa, however, literature revealed that teachers warmly welcomed CAPS across all subjects, and in Accounting, teachers were very motivated and positive about the implementation of CAPS in all subjects.

All studies revealed that teachers had a few challenges such as inadequate training, lack of resources, large number of learners in classes and lack of support from relevant stakeholders, which were hindering the successful implementation of CAPS (Batwini, 2009 & Pillay, 2013). All studies shared a common idea that CAPS was very clear for teachers, documents were user- friendly, there were clear assessment strategies, and that different skills were instilled in learners and teachers, but that teaching strategies were unclear.

Lastly, this chapter discussed the theoretical framework of this study. This study employed the theoretical framework of Rogan and Grayson (2003), which is based on curriculum implementation in South African schools. This theory has three constructs for curriculum implementation in school: (1) profile of implementation, (2) capacity to support innovation and thirdly support from outside agencies (Rogan & Grayson, 2003). There are sub-constructs under each constructs. Under profile of implementation sub- constructs were (previous knowledge or background knowledge, classroom interaction, language in Accounting and assessment). Under capacity to support innovation, the sub-constructs were:

physical resources, teacher factors, learner factors and school management were discussed. Under support from outside agencies the following sub-constructs were discussed: professional development, support from NGOs and monitoring.

The third chapter provided a detailed description of how the study is going to be conducted. It outlined the research design, research strategy, research paradigm, research approach, sampling method, description of the research site, data collection method, and data analysis. Lastly, it discussed ethical consideration to ensure the trustworthiness of this study.

The fourth chapter presented and analysed the data that was generated from the interviews conducted with the teachers teaching Accounting in Grade 12. The data were presented under themes that emerged from the process of analysis. Findings revealed common information about teachers' experiences and challenges with regard to the implementation of CAPS in Accounting.

Chapter Five discussed the findings represented in Chapter Four using literature review. The findings were then linked to three constructs of the theoretical framework of this study, which are: profile of implementation, capacity to support innovation and thirdly support from outside agencies.

6.3 SUMMARY OF THE FINDINGS

This section outlines a summary of the findings under each of the research questions' objectives. These findings were subsequently used to draw a conclusion and propose recommendations. The findings are presented here according to the constructs of the theoretical framework of the study.

The main purpose of this study was to explore teachers' experiences of teaching Grade 12 Accounting in the contexts of curriculum changes in five secondary schools in Umlazi South district. To achieve this purpose, three research questions were developed:

1. What are teachers' experiences of teaching Grade 12 Accounting in the context of the curriculum change?

2. How do teachers' experiences influence the teaching of Accounting in Grade 12 in the context of curriculum change?

The objectives outlined in this study are:

- To explore teachers' experiences of teaching Grade 12 Accounting in the context of curriculum changes.
- To identify influence of teachers experiences of teaching of Accounting Grade 12 in the context of curriculum changes.

The summary of findings outlined in this section answer the research questions of this study. The findings were presented in terms of the constructs of the theoretical framework of this study.

6.3.1 Profile to implementation

Findings revealed that EMS is a foundation of Accounting subject but the way teachers teach it Department of Educations not prepare learners for Accounting in the FET phase, because teachers focus more on the Economics and Business Studies section. Nevertheless, findings further revealed that learners are well prepared in Grade 11 for Accounting in Grade 12. Findings revealed that learners have good knowledge about Accounting from the previous Grade. Teachers revealed that they use questioning mostly to check learners' previous knowledge. Questioning, the learner-centred approach and problem- solving were revealed as the best methods used by the Accounting teachers in Grade 12 to teach Accounting. Findings revealed that these are the good pedagogical strategies to involve Accounting learners in their learning. It also gives learners an opportunity to be critical thinkers and solve social problems. Facilitating was found to be more useful in teaching Accounting in Grade 12 to allow learners to work on their own. Furthermore, findings revealed that teachers use formal and informal assessment to assess learners in Accounting Grade 12.

Teachers revealed that they use class activities and class tests from previous question papers, textbooks and other documents to assess learners informally. However, informal assessments were viewed as more administrative work for teachers who have large numbers of learners in their school. Informal tasks in Accounting included tasks that will go on learners' CASS. Language was identified as a huge problem in Accounting because learners in Grade 12 fail

to understand financial information and to make sound decisions. Teachers revealed that they code switch between English and IsiZulu to assist learners.

6.3.2 Capacity to support innovation

The findings revealed that some teachers did not have enough resources such as textbooks and, calculators and they had to make copies. Sometimes they were unable to do so, because of faulty machinery. The textbooks were in line with CAPS in Accounting and all other resources were user- friendly. Teachers were using the CAPS document, Exam guideline, Annual teaching plan and other documents to teach Accounting in Grade 12. Findings further revealed that teachers were still using the chalk and board to teach Accounting. Findings also revealed that all teachers had enough skills, experience, qualification and commitment to teach Accounting in Grade 12. The content was very understandable for teachers even though learners had some topics with which they were struggling. Topics such as inventories, companies and bank reconciliation were challenging learners. Findings revealed that the Department of Education and the media played a huge role in informing teachers about curriculum changes in Accounting.

Lack of resources, large number of learners in class, absenteeism, poverty, teenage pregnancy and inadequate training were some of the challenges experienced by teachers in teaching Accounting in the changed curriculum. Finding revealed that parents were not supportive towards their children, hence teachers had the challenge of learners not doing their homework, and parents were also not attending meetings and checking their learner performance. Teachers revealed that learners were not committed to Accounting as a subject, hence they fail it. Findings revealed that principals were very supportive during the implementation of CAPS in Accounting in Grade 12. HODs were supportive in terms of moderation but with regard to content, lesson planning and dealing with curriculum changes; some HODs were not supportive enough. Teachers had to seek help on their own or from other schools. Findings also revealed that principals even organised team building sessions to develop teachers.

6.3.3 Support from outside agencies

Findings revealed that workshops were organised by the Department of Education to develop and train teachers about curriculum changes. Training took place in 2011 and in 2012,

teachers teaching Accounting indicated that they were trained four times in a year but the training was not effective and the time allocated was not enough to train teachers on such a huge programme. The training was conducted by the subject advisors. Findings revealed that subject advisor in Accounting was very supportive, especially in Grade 12. However, monitoring of the curriculum changed implementation was not done. There was no follow up on CAPS, and the officials will only come if a school is failing. Findings revealed that NGOs were very supportive in all the schools in Umlazi to assist teachers and learners to have a good quality of teaching and learning. NGOs support the schools on dealing with crime, drugs, teenage pregnancy and other factors affecting learners at school.

6.4 LIMITATION OF THE STUDY

The study was conducted in only five secondary schools in one district. Based on this, the findings of the study cannot be generalised to all the secondary schools in the province of KwaZulu- Natal. There is also a limitation in the Grade selected for the study, despite the fact that the subject is being taught in Grades 10 to 12. The study was limited to Grade 12 Accounting teachers in particular and all teachers interviewed, are post level one teachers. There is only one method of collecting data in this study, another limitation that is noted.

6.5 RECOMMENDATIONS

The main aim of this study was to understand teachers' experiences of teaching Accounting in Grade 12 in the context of curriculum changes. After the interviews were conducted with the teachers, there were gaps that were identified and this section provides some recommendations on those gaps.

The findings revealed that EMS in Grade 9 Department of Educations not provide learners with sufficient background knowledge of Accounting to remember in Grade 12. The recommendation in this study is to split the Financial Literacy part with Business Studies and Economics. Financial Literacy must be taught by Accounting specialists in schools or there must be a separate teacher to teach Financial Literacy. Another recommendation is directed to curriculum designers to split EMS into two learning areas in the GET phase. Lastly, EMS must be taught by FET teachers in Grade 8 and 9 who will deliver the required Accounting background.

Accounting in Grade 12 has a language barrier for both teachers and learners. The recommendation given i to emphasise the importance of speaking English in and outside the classroom, teachers must correct learners when they are reading and speaking, develop vocabulary of the frequently mostly used concepts in Accounting learning, allowing and encouraging learners to read financial information. Lastly, Accounting teachers must work closely with Language teachers in developing learners' language. Accounting teachers must also use spelling tests of Accounting concepts every week to familiarise learners with terms. Learners must be engaged more in reading during the teaching and learning, and the teacher must only provide an explanation. Findings also revealed unclear teaching strategies to teach Accounting. This study recommended that teachers use a learner-centred approach, with activities to practise; they should also use a facilitating approach and critical thinking approach to allow learners to be part of the lesson. Any constructive teaching strategies that could involve learners more should be used by teachers in teaching Accounting in Grade 12. Teachers must also deal away with the traditional method of teaching which Department of Educations not provide for active learning.

A lack of resources was also revealed as a challenge for Accounting teachers in Grade 12. The recommendation encourages teachers to improvise and as Accounting teachers, to fundraise to generate some income to buy calculators. Teachers must also request donations from financial institutions and Non- Profit Organisations with regard to stationery. Lastly, Accounting teachers must ensure that they order correct stationery for teaching Accounting to accommodate the socio-economic issues of the learners. Textbooks must be ordered according to the recent curriculum and requisitions must be done accurately.

Learners' commitment, absenteeism, drugs and teenage pregnancy were identified as some of the challenges that were affecting teachers from successfully implementing the CAPS curriculum in Accounting in Grade 12. The following recommendations were made: teachers must meet with learners and parents to discuss the importance of working hard in Accounting, provide strategies to learners on how to best master Accounting in Grade 12 and involve NGOs and communities on the issue of drugs and teenage pregnancy. Parents must also form a partnership with the school where they will understand their roles as parents, and there must be a meeting every month with the teachers to check their learners' progress. The importance of doing homework and activities in a subject such as Accounting must be

emphasized to parents. Regular meetings with the parents to discuss learners conduct and performance can assist the school.

Teachers complained about Departmental Heads in Accounting which were not supportive. The recommendations made in this study are to train Departmental Heads in Accounting on how to support Accounting teachers besides through moderation. There must be regular meetings in the department and classroom visitations to see where teachers need assistance. Departmental Heads must make developments known on how to best teach the Accounting changed curriculum in Grade 12. It is the responsibility of the Departmental Heads to check if teachers have enough resources to provide successful implementation of CAPS in Accounting.

The following recommendations were made on the lack of professional development and support from outside agencies for Accounting teachers in this study:

- Curriculum designers must involve teachers in designing a curriculum so that they will consider what teachers experience in classroom during the teaching and learning.
- Curriculum designers must be the ones in charge of training principals and subject advisors. Principals must be fully trained about the changed curriculum in all subjects to be able to lead the school.
- Training should be conducted by the curriculum designers and time must be added on the number of days for the workshops.
- Workshops should be on-going and during the workshop, the focus must be on topics that challenge teachers, teaching strategies must be devised.
- The Department of Education must provide support and monitor the implementation of CAPS in Accounting. After implementation, there must be a task team of Accounting specialists and curriculum designers who will monitor how successfully CAPS was implemented in Accounting in Grade 12.
- Subject advisors should visit teachers in schools more often to identify where teachers need assistance.
- The teacher union (SADTU) should support teachers with resources that are needed to implement the changed curriculum. Support and monitoring on implementation of the changed curriculum must be provided by organising their own training and finding out how other provinces succeeded in the implementation of the changed curriculum.

6.6 CONCLUSION

The main aim of this study was to explore teachers' experiences of teaching Accounting in Grade 12 against the contexts of curriculum changes. The research in this study revealed that in Accounting, the changed curriculum had both a negative and positive impact in Accounting subject. At first teachers revealed that they were happy about the changed curriculum before it was introduced and they warmly welcomed it. But as the processes of implementation proceeded, teachers encountered several challenges which some managed to overcome while others were left hanging.

Teachers are happy with the Accounting content although they had some challenges in introducing some topics. The assessment structure was well organised and it made teachers in Accounting able to assess learners' knowledge. Assessment also helped Accounting teachers to practise Accounting all the time. Resources were user- friendly, very organised and in line with the textbooks used in class. Even though, some teachers complained about insufficient resources to implement the changed curriculum successfully. Teachers revealed that lack of training and inadequate time during the workshops caused them to lose confidence in introducing some topics and finding relevant teaching strategies. The study found that teachers in Accounting are still using the traditional method of teaching which is not effective for quality teaching Accounting. Socio-economic issues such as poverty, lack of parental support, absenteeism and drugs, were identified by teachers as challenges that teachers faced which hindered the successful implementation of CAPS in Accounting. Lastly, teachers revealed that outside agencies other than the teacher's union, did provide support to them.

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APPENDIX A: ETHICAL CLEARANCE



1 October 2018

Ms Noshle Veronica Sithole 211517576
School of Education
Edgewood Campus

Dear Ms Sithole

Protocol reference number: HSS/1262/018M

Project title: Teachers' experiences of teaching Grade 12 Accounting in the context of curriculum changes: A case study of five secondary schools in Umlazi District

Full Approval – Expedited Application

In response to your application received 16 August 2018, the Humanities & Social Sciences Research Ethics Committee has considered the abovementioned application and the protocol has been granted **FULL APPROVAL**.

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment /modification prior to its implementation. In case you have further queries, please quote the above reference number.

PLEASE NOTE: Research data should be securely stored in the discipline/department for a period of 5 years.

The ethical clearance certificate is only valid for a period of 3 years from the date of issue. Thereafter Recertification must be applied for on an annual basis.

I take this opportunity of wishing you everything of the best with your study.

Yours faithfully

Professor Shenuka Singh (Chair)
Humanities & Social Sciences Research Ethics Committee

/pm

cc Supervisor: Dr JC Ngwenya
cc. Academic Leader Research: Dr SB Khoza
cc. School Administrator: Ms Sheryl Jeenaarain

Humanities & Social Sciences Research Ethics Committee

Dr Shenuka Singh (Chair)

Westville Campus, Govan Mbeki Building

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APPENDIX B: Permission letter from the Department of Basic Education



education

Department:
Education
PROVINCE OF KWAZULU-NATAL

Enquiries: Phindile Duma

Tel 033 392 1063

Ref: 2/4/8/1597

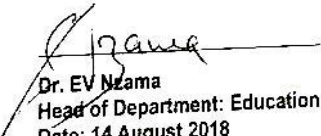
Ms NV Sithole
Q1280
Anderson Road
Umlazi
4066

Dear Ms Sithole

PERMISSION TO CONDUCT RESEARCH IN THE KZN DoE INSTITUTIONS

Your application to conduct research entitled: **"TEACHERS' EXPERIENCES OF TEACHING GRADE 12 ACCOUNTING IN THE CONTEXT OF CURRICULUM CHANGES: A CASE STUDY OF FIVE SECONDARY SCHOOLS IN UMLAZI DISTRICT"**, in the KwaZulu-Natal Department of Education Institutions has been approved. The conditions of the approval are as follows:

1. The researcher will make all the arrangements concerning the research and interviews.
2. The researcher must ensure that Educator and learning programmes are not interrupted.
3. Interviews are not conducted during the time of writing examinations in schools.
4. Learners, Educators, Schools and Institutions are not identifiable in any way from the results of the research.
5. A copy of this letter is submitted to District Managers, Principals and Heads of Institutions where the Intended research and interviews are to be conducted.
6. The period of investigation is limited to the period from 13 August 2018 to 01 March 2021.
7. Your research and interviews will be limited to the schools you have proposed and approved by the Head of Department. Please note that Principals, Educators, Departmental Officials and Learners are under no obligation to participate or assist you in your investigation.
8. Should you wish to extend the period of your survey at the school(s), please contact Miss Phindile Duma at the contact numbers below
9. Upon completion of the research, a brief summary of the findings, recommendations or a full report/dissertation/thesis must be submitted to the research office of the Department. Please address it to The Office of the HOD, Private Bag X9137, Pietermaritzburg, 3200.
10. Please note that your research and interviews will be limited to schools and institutions in KwaZulu-Natal Department of Education.


Dr. EV Nzama
Head of Department: Education
Date: 14 August 2018

...Championing Quality Education - Creating and Securing a Brighter Future

KWAZULU-NATAL DEPARTMENT OF EDUCATION
Postal Address: Private Bag X9137 • Pietermaritzburg • 3200 • Republic of South Africa
Physical Address: 247 Burger Street • Anton Lembede Building • Pietermaritzburg • 3201
Tel.: +27 33 392 1063 • Fax.: +27 033 392 1203 • Email: Phindile.Duma@kzndoe.gov.za • Web: www.kzneducation.gov.za
Facebook: KZNDOE ... Twitter: @DBE_KZN ... Instagram: kzn_education ... Youtube: kzndoe

APPENDIX C: Letter to the principal



Q1280
Anderson road
Umlazi
4066
02 July 2018

The principal

Dear sir/ madam

Permission to conduct interviews at your school

My name is Nosihle Veronica Sithole and I am currently doing my Masters in Bachelor of Education at University of KwaZulu-Natal (Edgewood). I am specialising in commerce education and I am teaching at Umbelebele secondary school. I am conducting a research on teachers' experiences of teaching Accounting in grade 12 in the context of curriculum changes.

By this letter I humbly request permission to interview one Accounting teacher in grade 12. The interviews and observations will not be longer than 45 minutes and it will be after school or during the weekend depending on the time which teacher will prefer. Interviews will be tape recorded to make sure that I don't miss out on any important information. Interview transcripts will be kept safely by the researcher and the supervisor after the research has been completed the researcher will destroy all the personal information. Participation in this study is voluntary and the participants have the right to withdraw at any time when they feel

uncomfortable. However, there is no penalty for refusing to be interviewed and there is no compensation and risks anticipated for participating in the study.

The information that the participants will provide will be kept confidential and the name of your school will remain anonymous in this research. The principal may withdraw the school from the study at any time.

My supervisor is Dr. J.C. Ngwenya who can be contacted on 031 260 4067/ ngwenyaj@ukzn.ac.za at the School of Education, Edgewood Campus. My contact number is 072 599 9300/ nochlev4@gmail.com.

You may contact my supervisor or myself should you have any queries or questions you would like answered.

Thank you for taking your time to read this letter, I am looking forward to speak to you soon.

Your participation and teachers' participation will be highly appreciated.

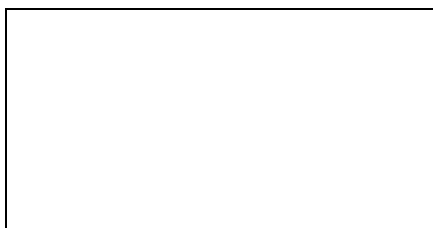
Yours faithfully

Nosihle Veronica Sithole

Should you give permission for me to conduct research in your school, please complete the following:

I.....the principal ofhereby
give permission forto conduct research in the school.

School stamp:



Signature:



APPENDIX D: Informed consent letter to teachers



Social Sciences, College of Humanities

University of KwaZulu-Natal

Edgewood Campus

Dear Participant

INFORMED CONSENT LETTER

My name is Nosihle Veronica Sithole I am a Masters candidate studying at the University of KwaZulu-Natal, Edgewood campus, South Africa.

I am interested in finding out teachers' experiences of teaching Grade 12 Accounting in the context of curriculum changes. I am conducting my study in Umlazi district in five secondary schools. Your school is one of my case studies. To gather the information, I am interested in asking you some questions.

Please note that:

- Your confidentiality is guaranteed as your inputs will not be attributed to you in person, but reported only as a population member opinion.
- The interview may last for about 30-45 minutes and may be split depending on your preference.
- Any information given by you cannot be used against you, and the collected data will be used for purposes of this research only.
- Data will be stored in secure storage and destroyed after 5 years.
- You have a choice to participate, not participate or stop participating in the research. You will not be penalized for taking such an action.
- Your involvement is purely for academic purposes only, and there are no financial benefits involved.
- Your participation is voluntarily in which you may withdraw any time you feel like.
- If you are willing to be interviewed, please indicate (by ticking as applicable) whether or not you are willing to allow the interview to be recorded by the following equipment:

	Willing	Not willing
Audio equipment		
Photographic equipment		
Video equipment		

I can be contacted at:

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My supervisor is Dr. J.C Ngwenya, Edgewood campus of the University of KwaZulu-Natal.

Contact details: email: ngwenyaj@ukzn.ac.za

Phone number: 031 260 3621

Thank you so much for your corporation in this study. God bless you.

DECLARATION

**I..... (full names of participant)
hereby confirm that I understand the contents of this document and the nature of the research
project, and I consent to participating in the research project.**

I understand that I am at liberty to withdraw from the project at any time, should I so desire.

SIGNATURE OF PARTICIPANT:.....

DATE:

School stamp

--

APPENDIX E: Interview schedule



INTERVIEW SCHEDULE

NAME OF THE RESEARCHER: Nosihle Veronica Sithole

STUDENT NUMBER : 211517576

GENDER : Female

COLLEGE : Humanities and Social Science

Project title

Teachers' experiences of teaching Grade 12 Accounting in the context of curriculum changes: A case study of five secondary schools in Umlazi District.

I would like to thank you most sincerely for your willingness to assist me with this study. As I will be following a case study research design, you were carefully and purposely selected as research participants based on your level of experience of teaching Accounting.

As the curriculum keeps on changing it is very important to explore teachers' experiences about the curriculum as it drives the process of teaching and learning in schools. Therefore the purpose of this study is to explore teachers' experiences of teaching Accounting in Grade 12 in the context of the curriculum change.

After 1994 political changes brought many changes in the education system of the country. As a result South African education curriculum has been changed continuously over the years. The curriculum began in NATED 550 to OBE which was the curriculum that was used during the apartheid government. Curriculum 2005 was introduced in 1997 and in 2000 it was changed to Revised National Curriculum Statement because of criticism and challenges. Later in 2011 Curriculum and Assessment Policy Statement was introduced to provide quality teaching and learning. These changes have also been evidence in Accounting subject. Hence, the purpose of this interview is to gather in-depth information through a dialogue to shed more light on Accounting teachers.

LEARNERS' BACKGROUND OR PREPAREDNESS FOR ACCOUNTING

1. What can you say about learners' readiness, or background knowledge they get from EMS?
2. How do you assess learner's prior knowledge about Accounting?
3. Do you think learners have enough background about Accounting? Explain?
4. Department of Educations the learner have the relevant previous knowledge about Accounting? Explain.
5. Department of Educations EMS give learners enough skills to use it in FET grades?

TEACHER PROFESSIONAL DEVELOPMENT AND TRAINING IN ACCOUNTING CURRICULUM CHANGES.

1. Did you receive any professional training from the Department of Education about implementation of Accounting CAPS? If yes, did it help you?
2. Did you attend any workshop on curriculum changes? And how many times in a year?
3. Is there anything new that you learned from that workshop?
4. Was the workshop useful, is it contributing to the way in which you are teaching learners in Accounting or the way you understand changes in Accounting? How?
5. How has your attendance of workshops changed your thinking or understanding about teaching in Accounting?

CHANGES IN THE ACCOUNTING CURRICULUM

Curriculum has been changing over the years in such a way that recently CAPS is the curriculum that is being used in South African schools for teaching and learning. Let's talk about changes in the Accounting curriculum.

1. How did you know about the curriculum changes in Accounting?
2. What are the major changes in the Grade 12 CAPS for Accounting?
3. Were there any changes in terms of the content in the textbooks? If yes, name the few.
4. How has the changing curriculum in Accounting influence your teaching?
5. In your own view, what is the impact of curriculum changes in teaching Grade 12 Accounting?

CHALLENGES IN THE TEACHING AND ASSESSMENT IN ACCOUNTING

1. When you were implementing CAPS in Accounting, did you have enough resources?
What were those resources?
2. Were CAPS resources helpful in Accounting implementation?
3. What are the major challenges you have faced in implementing CAPS in Grade 12 Accounting?
4. How have the changes in Accounting affected your teaching and understanding of the subject?
5. What topics do you think are challenging to teach in Accounting?
6. If learners struggle or find it difficult to understand those topics, what strategies do you use to help the learners
7. Language is a problem in Accounting, how did you manage the challenges of language in Accounting changed curriculum, how do you explain the new topics or terms when introducing new topics.
8. What helped you to make learners understand the changed concepts in Accounting?
9. Do you get any support from your subject advisors and HODs regarding curriculum changes in Accounting?
10. What strategies do you use to help each other in trying to cope with the new content or changes as Commerce teachers in the school and as Accounting teachers within the cluster or circuit?
11. Do you think you have enough content knowledge to teach and adequately prepare Grade 12 learners for exams? Why, explain.
12. How did contextual factors (such as: location of school, class size, learner discipline) affect the implementation of CAPS?
13. Do you think that the changes in Accounting grade 12 prepared learners enough for their tertiary education? How?
14. How much of your previous knowledge and skills as a teacher has facilitated (assisted) in implementing CAPS?
15. CAPS emphasises that teachers must be facilitators and learners must do a lot for themselves, do you think this saying also applies to Accounting teaching? Do you facilitate your teaching? How?
16. How do you feel about the curriculum changes in general and in Accounting as your subject?

17. Besides workshops, As an Accounting teacher in grade 12 how do you empower yourself in the Accounting curriculum changes?
18. Was it easy to deliver the new content? What helped you?
19. Were the textbooks or other resources represented according to the new curriculum?
20. How well was the content organised in terms of the topics in the curriculum?
21. Did you find any misconceptions about the content in the changed curriculum? What were they?
22. How learners were responding in terms of the content in the Accounting subject?

TEACHING OF THE NEW TOPICS

1. There are so many topics introduced in Accounting, how confident were you in introducing these topics?
2. What strategies do you normally use to prepare Grade 12 learners for final examination?
3. Do you think that the new Accounting curriculum covers the cognitive levels properly?
4. In your view, is there anything you can change or add in the Accounting curriculum in grade 12?

GENERAL ABOUT CURRICULUM CHANGES

1. There is decline in number of learners who are taking Accounting as a major, what do you think is a cause? What can be done to increase the numbers?
2. There is high failure rate in Accounting especially in the analysis and interpretation of financial information, what do you think is the cause of the failure rate?
3. What in your view have been the strengths and or weaknesses in implementation of CAPS? Explain? What is your view about the changed Accounting curriculum in grade 12?
4. Do you think Accounting curriculum still needs to be changed?

THANK YOU SO MUCH FOR YOUR TIME. BE BLESSED.

APPENDIX F: Editors report

THE WRITING STUDIO *Writing and Editing Practice*

PROOFREADING AND EDITING OF DISSERTATION

TO WHOM IT MAY CONCERN

22 NOVEMBER 2019

This dissertation, entitled **Teachers' experiences of teaching Grade 12 Accounting in the context of curriculum changes: A case study of five secondary schools in Umlazi-South District**, has been edited to ensure technically accurate and contextually appropriate use of language for research at this level of study.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'CM Israel', with a stylized flourish at the bottom.

CM ISRAEL, BA Hons (UDW) MA (UND) MA (US) PhD(UNH)
LANGUAGE EDITOR AND WRITING CONSULTANT
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APPENDIX G: Turnitin report

11/25/2019

Turnitin

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