



**UNIVERSITY OF<sup>TM</sup>  
KWAZULU-NATAL**  

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**INYUVESI  
YAKWAZULU-NATALI**

**Exploring Teachers' Views on the Role of Economic and Management  
Sciences (EMS) in Preparing Learners for FET Phase Accounting**

**By**

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**This dissertation is submitted in fulfilment of the requirements for the  
Master of Education Degree in the Discipline of Curriculum Studies**

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**NOVEMBER 2019**

## **DECLARATION:**

I, Siyacela Nzuza, declare that:

- This dissertation contains my own work. All sources that were used or quoted have been fully referenced accordingly.
- This dissertation has not been submitted for any degree or examination, at any other university.
- This dissertation does not contain any other person`s data, pictures, graphs, diagrams or other information, unless specifically acknowledged as being sourced from other person`s work.

Signature:



Date: 24/ 02/2020

Siyacela Thandazani Nzuza

As the candidate`s supervisor, I agree / do not agree to the submission of this dissertation.

Signature:



Date: 24/ 02/ 2020

Dr. J. Ngwenya

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- I would also like to thank all the participants who offered their time and effort to contribute in the generation of data for this dissertation.

## **DEDICATION**

Special thanks to my biological parents Mr. K. and Mrs. M. Nzuza for upbringing and introducing me to school as well as alerting me on the importance of education until I become independent to pursue my education until this further.

I also thank God for giving me strength to persist despite all the odds until the completion of this dissertation.

Thanks to all my spiritual and biological family members for their plentiful support, both spiritually and psychologically. I believe that everything that is manifesting and seen physically, it emanates from the spirit. On that note, without spiritual support, this dissertation would not be seen in a physical form.

## **ABSTRACT**

This study explored teachers' views on the role of Economic and Management Sciences (EMS) in preparing learners for Further Education and Training (FET) Phase Accounting. The study was driven by three research questions namely: 1. What are teachers' views on the role of EMS in preparing learners for FET Phase Accounting? 2. Why do teachers view the role of EMS in preparing learners for FET Phase Accounting the way they do? 3. How do teachers minimise the factors that hinder EMS in preparing learners for FET Phase Accounting? Qualitative approach was employed along with interpretivism paradigm to underpin the study. As a result, two instruments of data collection, namely: reflective activities and semi-structured individual interviews were used to explore the views of the ten participants who were conveniently and purposively sampled. Participants for the study included five Grade 9 EMS teachers and five Grade 10 Accounting teachers from five schools. The study was framed using the curriculum integration and curricular spider-web frameworks. The curriculum integration theory assisted in unpacking EMS as an integrated subject. Also, the curricular spider-web through its application aided in describing in detail, the concepts around the discourse of EMS and its role in preparing learners for FET Phase Accounting. Data generated was analysed thematically. The findings of the study revealed EMS as an integrated subject of three components namely: Financial Literacy, Economy and Entrepreneurship; elements and importance of EMS; hindrances to effective teaching of EMS and strategies to minimise these hindrances.

## **List of Acronyms**

ACE: Advanced Certificate in Education  
BCom: Bachelor of Commerce  
CAPS: Curriculum Assessment and Policy Statement  
DBE: Department of Basic Education  
DoE: Department of Education  
EMS: Economic and Management Sciences  
FET: Further Education and Training  
GAAP: Generally Accepted Accounting Principles  
GET: General Education and Training  
LTSM: Learning and Teaching Support Materials  
NCS: National Curriculum Statement  
OBE: Outcome Based Education  
PGCE: Post Graduate Certificate in Education  
PTD: Primary Teachers Diploma  
SMT: School Management Team  
SP: Senior Phase  
UKZN: University of KwaZulu-Natal

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# **CHAPTER ONE**

## **OVERVIEW OF THE STUDY**

### **1.1 INTRODUCTION**

This chapter outlines the overall drive to this study and provides the justification on why it was necessary for the study to be conducted. It commences by giving the background to the study, statement of the problem, purpose and rationale of the study and the significance of the study. The aims and objectives of this study are to explore the teachers' views on the role of EMS in preparing learners for FET Phase Accounting in Pinetown District. The study also explores why teachers view the role of EMS in preparing learners for FET Phase Accounting the way they do and exploring the factors hindering EMS in preparing learners for FET Phase Accounting in Pinetown District.

### **1.2 BACKGROUND TO THE STUDY**

The implementation of the National Curriculum Statement (NCS) for Grades R to 12 in 2003, followed by the Curriculum and Assessment Policy Statements (CAPS) in 2011, as the amendment of the NCS, saw the introduction of Economic and Management Sciences (EMS) as an integrated subject in the Senior Phase. According to the Department of Basic Education (DBE) (2011, p. 8), "Economic and Management Sciences deals with the efficient and effective usage of several forms of private, public or collective resources to satisfy people's needs and wants". This suggests that the main purpose of this subject is to ensure that people's needs and wants can be contented. There is also a critical reflection on the impact on the environment and people as a result of resource exploitation. It also focuses on the effective management of scarce resources in order to maximise profit (DBE, 2011). Furthermore, the subject looks at the communities' needs and wants, the goods and services including their processes and production, as well as various sectors. EMS entail topics that speak to the management of finances, Financial Literacy which is believed and emphasised to be the important tool to manage business and finances, and also the thorough keeping of the financial records. Hence, the subject contains the influence that demand and supply have, and the cash flow between the different stakeholders of the business. It also contains the knowledge and skills that are needed by the learners for entrepreneurship purposes (DBE, 2011).

Cast in this way, EMS is the foundation of all Business, Commerce and Management subjects Further Education and Training (FET) Phase. It is offered in the Senior Phase from Grades 7 to 9, and prepares the learners for Business, Commerce and Management subjects when they reach FET Phase. This subject is made up of three fundamental components, namely: Economy, Financial Literacy and Entrepreneurship (DBE, 2011). Accounting is introduced in Financial Literacy, whilst Economics is introduced in Economy. Entrepreneurship component introduces Business Studies. Teaching EMS in an integrated way thus serves to provide learners with the basic knowledge which would support their choice of subject at the FET level, and it also means that learners who exit at the General Education and Training band would have basic knowledge of financial management. Besides, the new curriculum also places an obligation on educators to teach and think about EMS in an integrated way. Consequently, educators teaching EMS must be able to teach at least the basics of Economics, Accounting and Business Studies.

Although the Financial Literacy topic receives the larger part of time allocated for EMS, this subject is an integrated subject that consists of Economics and Business Studies elements, not only Accounting foundation. Since EMS is a combination of three subjects, the core aim is to equip learners with the necessary knowledge which aims to influence their Business, Commerce and Management career choices at the FET level. This means that, when learners exit Grade 9, they already have the basic knowledge of the three FET commerce subjects. In addition to that, the CAPS document seems to be mandating educators to teach EMS in a way that ensures the accommodation of all its subject-components mentioned above. This is to ensure that learners are equipped for all the Business, Commerce and Management subjects when they enrol in FET Phase. This emphasises that educators that are tasked to teach EMS must have the basic knowledge and be able to explain and clarify the basics of Business, Commerce and Management subjects so that the learners are not deprived of this knowledge.

Therefore, EMS educators are expected to be competent in all the topics of EMS, not isolating Financial Literacy part when teaching in the classroom. In support of this, Assan and Lumadi (2012) assert that learners who are specialising in commerce subjects, when they attend Economics class, and then move to Accounting class or Business Studies class, they must sense a relationship between the topics. Hence, the teacher must also be well acquainted with what was covered or will be covered in other classes because EMS is an integrated subject. The DBE (2002) declares that EMS being made up of different subjects in one, allows for applied

capability across subjects which encourages an integrated learning of theory and practice. However, an extent to which the learners could realise this outcome lies completely on EMS educators` ability to facilitate an integrated learning in classroom.

Mwakapenda (2008) asserts that it is very imperative to teach an integrated subject like EMS in a way that shows the link between different learning areas being combined in one subject. Considering that EMS is a combined subject, educators teaching EMS must be well acquainted with the issue of unified teaching and integrating different subjects in an integrated curriculum at large. By this assertion, Mwakapenda (2008) clarifies and emphasises that it is important that EMS educator is always well informed of the integration of different subjects in EMS, and that this should always be considered when teaching EMS. If an educator understands and approaches the subject in an integrated way, it is going to be easy for the learners to view and approach the subject in the same way. Moreover, it has been notable that some learners are facing difficulties in handling Accounting at FET Phase due to the lack of background knowledge which should have been learned in EMS, especially in Financial Literacy component (Letshwene, 2014).

Schreuder (2009) notes that EMS in Grade 9 contains Accounting related assessment standards for the purpose of introducing the basics of Accounting prior to the enrolment of learners to Grade 10. Grade 10 Accounting is therefore based on the assumption that learners have already acquired the Accounting related content in Grade 9. The effective implementation of EMS in Grade 9 is therefore important for the teaching and learning of Accounting in Grade 10. The main objective of this study by Schreuder (2009) was to determine to what extent the Accounting related assessment standards were taught in Senior Phase and to engage with the key factors that impact on the effective delivery of Accounting focus in EMS.

According to the CAPS for EMS and annual teaching plan, the teaching time allocated for Financial Literacy is one hour out of two hours per week. This means that Financial Literacy receives the bulk allocation of time compared to other components. By this directive regarding time allocation above, it attests that high emphasis must be placed on the Financial Literacy to lay the foundation or solid basics of Accounting (DBE, 2011; Letshwene, 2014). This is strongly emphasised, especially in Accounting because it is a more technical subject that requires a strong foundation (Assan & Lumadi, 2012). Understanding Accounting concepts is the foundational stage in Accounting which promotes the transfer of knowledge to be used in



analysing financial information and solving problems (Ngwenya, 2012). If these basics are not sufficiently taught and well understood by the learners, this will have a negative impact on the learners' performance in Grade 10 and the subsequent Grades in Accounting (Letshwene, 2014). Furthermore, that ambiguity will also lead to a low pass rate of Accounting because main foundational Accounting content and concepts are introduced in EMS Financial Literacy. Cave, Ludwar and Williams (2006) see teachers as one of the reasons why learners are struggling in Accounting, asserting that they are not well skilled to teach Accounting part in EMS. In addition, Schreuder (2009) also articulates that teachers neglect Financial Literacy part in EMS, and therefore, that has a bad influence on learners' academic performance in Accounting. Hence, this study aims to explore the teachers' views on the role of EMS in preparing the learners for FET Phase Accounting.

It is anticipated that the introduction of EMS would have great worth as it exposes all learners to various economic competencies, including Accounting. However, Schreuder (2009), in his study, found that many learners enrol in Grade 10 with little or no prior exposure to Accounting. This suggests that learners who are entering Grade 10 Accounting have not attained the required Accounting basic competencies. Schreuder has therefore engaged with these concerns and attempted to determine: to what extent learners are acquiring the required Accounting competencies by the end of Grade 9, and what factors impact on whether learners have achieved the Accounting-related learning outcomes and assessment standards, and what can be done to ensure that the Accounting-related assessment standards are effectively taught in the Senior Phase in order for Accounting to be taught at an appropriate level in the FET band. Schreuder (2009) adds that EMS as a learning area influences Accounting as a subject, and that there are learners who enter Grade 10 having not achieved the required Accounting basic competencies as listed below:

- Debtors Journal and Creditors Journal;
- Posting from journals to the General Ledger;
- Preparation of trial balance;
- Cash Receipts Journal and Cash Payments Journal of service and retail undertakings.

Schreuder (2009) therefore acknowledges the importance of both EMS and Accounting and also the dependence of Accounting on EMS. Following this, he highlights the strengths and the challenges that the EMS teachers are facing when implementing the learning area, and also

those of the Accounting teachers who rely on EMS teachers to prepare the learners in the basic Accounting competencies needed for further study in the FET band.

### **1.3 LOCATION OF THE STUDY**

This study is only conducted within the Pinetown District of Kwa-Zulu Natal to explore the teachers' views on the role of EMS in preparing learners for FET Phase Accounting. Participants that are made up of EMS and Accounting teachers were drawn from five schools in the Pinetown District, and they constituted the sample of the present study. The selected five schools are labelled anonymously as schools A, B, C, D and E. In terms of geographical location, Pinetown is a small developing town that forms part of the eThekweni municipality, just local from the city of Durban in the province of Kwa-Zulu Natal, South Africa.

### **1.4 PROBLEM STATEMENT**

Financial Literacy component in Grades 8 and 9 EMS contains Accounting related basic content that lays the foundation for Grade 10 Accounting topics. According to Ngwenya (2012) and Schreuder (2009), the assumption is that when learners enrol in Grade 10, they would have already grasped the Accounting related basic content. However, many studies have reported that learners are normally struggling with Accounting due to the lack or insufficient basic knowledge or prior knowledge which should have been acquired in EMS Financial Literacy (Letshwene, 2014; Ngwenya, 2012; Schreuder, 2009). This is similar to another concern that that some EMS teachers usually neglect the Financial Literacy part, thus, the learners enter FET Phase with minimal understanding of Accounting basics. This suggests that although teachers may understand how important the Accounting content is in EMS in preparing the learners for Accounting and they enjoy teaching the EMS subject as a whole, however they are not teaching the Accounting part effectively.

The issue of inadequate preparation of learners for FET Phase Accounting has resulted to a decline in number of learners who elect Accounting as they reach FET Phase (Letshwene, 2014; Schreuder, 2009). Furthermore, lack of understanding of foundational concepts in Accounting has resulted in poor performance in Accounting. Findings of the study conducted by Letshwene (2014) affirm that the reason why learners struggle to do well in Accounting is partly attributed to the insufficient exposure to basic understanding of Accounting that ought

to have been covered in EMS in Grade 9. Hence, this study seeks to explore the teachers' views on the role of EMS in preparing the learners for FET Phase Accounting.

In order for learners to do well in Accounting in Grades 10 to 12, they need the knowledge, exposure and encouragement prior to making their subject choices. The Grade 9 is a critical grade, and I therefore argue that it is imperative for the Grade 9 EMS teachers to have a solid background and a passion for Accounting in order to guide the learners to take the Accounting subject in Grade 10. This is because the teacher is the one saddled with the responsibility to inform, encourage and, importantly, foster the love for Accounting in learners.

### **1.5 RATIONALE OF THE STUDY**

The desire to pursue this study emanated from the researcher's reflections on various experiences and observation as a teacher within commerce department in a secondary school. The researcher as an educator within this department, has closely observed that learners are extremely struggling in Accounting, especially in Grade 10. It was noticeable that when administering and signing the learners' progress reports that are issued to parents every term, a large number of learners fail Accounting on regular basis throughout the year. In addition, during the teachers' workshops and cluster meetings, teachers in commerce department have also raised concerns about Grade 10 learners' performance and level of unpreparedness for Accounting.

To quell the curiosity and concern on why the Accounting subject is challenging to learners, the researcher has decided to engage the learners to find out what the issue was. Some of the learners the researcher engaged with indicated that they do not understand Accounting; therefore, they struggle to pass the subject. Furthermore, the annual schools' performance report that is published by the Department of Basic Education shows that the performance in Grade 12 Accounting has dropped drastically from 84% in 2016 to 19% in 2017 (Department of Basic Education, School Subject Report, 2017). In addition, this report reflected a very little improvement in Accounting pass rate in KwaZulu-Natal which moved from 60% to 62%. Besides the fluctuating pass rate and unsatisfactory improvement, there has also been a huge reduction in the number of learners electing Accounting from year to year in the District. In the same school where the researcher is working, there is always a small group of learners in Accounting classrooms. For instance, in matric class of 2016 there were 19 Accounting learners out of 141 learners in matric; in matric class of 2017 there were 21 Accounting learners out of

148 learners in matric; in matric class of 2018 there were 14 Accounting learners out of 182 learners in matric; and in 2019 there are 22 Accounting learners out of 163 learners in matric. This is a trend even in other neighbouring schools in the District. The drop in the enrolment of Accounting also manifests at the national level. According to the same report from the department of education, there has been a consecutive reduction of Accounting learners who sat for Accounting final exam over the past five years in South Africa at large. The statistics show that in 2014, there was 125,987 Accounting learners out of 532 860 in matric; in 2015, there was 140,474 Accounting learners out of 667,925 in matric; in 2016, there was 128,853 Accounting learners out of 674 652 in matric; in 2017, there was 103,427 Accounting learners out of 624 733 in matric and in 2018, there was 90,278 Accounting learners out of 796 542 in matric. This indicates that when learners are selecting subjects according to their intended career choices, the majority of them tend to run away from electing Accounting and the dominant reason they bring forward is that Accounting is difficult (Letshwene, 2014).

Furthermore, it is recognisable that the literature drawn from studies such as of Letshwene (2014), Lumadi and Magdziarz (2016), Ngwenya (2012) and Schreuder (2014) reveal that there is a scarcity of studies in EMS in general and particularly teachers' views. In addition, since the implementation of the NCS in the FET Phase in 2007 and the amended policy statement (DBE, 2011) in South Africa, very few studies have been undertaken in EMS Education. Although there are studies on teachers' views on integrated subjects, most studies concentrated on subjects like Natural Sciences, Social Sciences, but very minimal research has been conducted in EMS.

Hence, in this study, the focus is on the exploration of the teachers' views on the role of EMS in preparing the learners for FET Phase Accounting. The notion behind the study is that as much as FET Phase Accounting teachers can be well prepared with all effective strategies in place to receive learners from Grade 9 and make them excel in Accounting at FET Phase, it is not meaningful if learners were not effectively and sufficiently taught Financial Literacy in EMS, because that is where the foundation of Accounting lies. There have been various arguments about Financial Literacy topic not being taught effectively, including insufficiencies of Financial Literacy weight allocated in the EMS syllabus. Nevertheless, all the issues related to learners' difficulties in Accounting evolve around the crippling of Financial Literacy topic in EMS. Consequently, the study conducted by Letshwene (2014) discloses that most of the learners in Grades 8 and 9 have no exposure to Accounting and there is a huge deficiency of

Accounting foundation due to Financial Literacy weighting 40% in the EMS syllabus, and this automatically leads to learners facing challenges when they are introduced to Accounting in Grade 10. These challenges are experienced from both sides teaching (teachers) and learning (learners). Therefore, the purpose of this study is to explore the teachers' views on the role that is played by EMS, particularly the Financial Literacy topic in preparing learners for Accounting in FET Phase.

## **1.6 SIGNIFICANCE OF THE STUDY**

The essence of this research is to contribute to existing body of knowledge (Woodwall, 2012). Cryer (2000) and Ani (2013) 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 in EMS. This is informed by particularly the scarcity of literature in Commerce, especially in EMS and Accounting within the South African classroom context.

By doing a research on the exploration of teachers' views on the role of EMS in preparing the learners for FET Phase Accounting, the study hopes to contribute to the body of knowledge in the field of EMS. The study is expected to be of benefit to professional teachers, especially EMS and Accounting teachers. Apart from benefiting teachers, the educational leaders, the Department of Basic Education, specifically the subject advisors of these subjects will be aware of the teaching and learning challenges teachers and learners are encountering regarding these subjects. In the light of the above rationale and the significance of the study, I hope to fill the gap in literature on how teachers view the role of EMS in preparing the learners for FET Phase Accounting.

Furthermore, the study hopes to enlighten EMS teachers to ensure the effective delivery of Accounting focus when teaching EMS. These teachers will also start to consider the integration of EMS. The study is also expected to benefit Accounting teachers, especially the ones that are teaching in Grade 10, in a way that they will be enlightened on where the learning challenges learners face in Accounting might stem from. This study will also motivate the Accounting and EMS teachers to start working in collaboration since the findings of this study are more likely to clarify the dependence of Accounting on EMS. The study will also inform the members of the School Management Team (SMT) about the importance of acknowledging EMS as an

integrated subject, in way that when the teaching duty-loads are allocated to teachers, they refrain from allocating EMS to any teacher without checking the content background of the teachers to ensure that all the three components of EMS are equally prioritised.

### **1.7 PURPOSE OF THE STUDY:**

The purpose of the study is to explore teachers' views on the role of EMS in preparing learners for FET Phase Accounting.

### **AIMS AND OBJECTIVES**

Specifically, the study intends to:

- i. Explore teachers' views on the role of EMS in preparing the learners for FET Phase Accounting in Pinetown District.
- ii. Explore why teachers view the role of EMS in preparing learners for FET Phase Accounting the way they do.
- iii. Explore the factors that are hindering EMS in preparing learners for FET Phase Accounting in Pinetown District.

### **1.8 RESEARCH QUESTIONS**

1. What are teachers' views on the role of EMS in preparing learners for FET Phase Accounting?
2. Why do teachers view the role of EMS in preparing learners for FET Phase Accounting the way they do?
3. How do teachers minimise the factors that hinder EMS in preparing learners for FET Phase Accounting?

### **1.9 RESEARCH METHODOLOGY**

All the methods that were adopted by this study in order to collect data and answer the research questions were outlined in chapter three and the choice of these approaches were clearly justified. The study employed qualitative research approach and was located within the interpretivism paradigm. Samples for the study included five Grade 9 EMS teachers and five Grade 10 Accounting teachers who were purposively and conveniently sampled. Data was generated through reflective activities and semi-structured individual interview and were analysed following a thematic approach. Also, trustworthiness/authenticity and ethical issues

were taken into consideration. The anonymity of participants was observed through the use of pseudonym.

## **1.10 PREVIEW OF CHAPTERS TO FOLLOW**

### **1.10.1 Chapter One**

This chapter presents the background and phenomenon of the study. The location of the study, the significance of the study, purpose and rationale, problem statement, aims and objectives, key research questions are also presented in it.

### **1.10.2 Chapter Two**

This chapter is presenting the review of the literature, which draws related studies from various local and global scholars. Curriculum integration theory by Drake (1998) and Curricular Spider Web by Van den Akker (2009), the theoretical and conceptual frameworks that are underpinning this study are also discussed. The chapter outlines the debates around EMS and Accounting. Furthermore, it also unpacks the nature of Accounting as an FET subject in secondary school, and the integration of EMS subject and the Accounting knowledge and skills acquired in EMS to ensure the learners are well prepared for Accounting.

### **1.10.3 Chapter Three**

The focus of chapter three is on the design and methodology used in the study. It starts by presenting the paradigm that the study is located within and also the reason for the choice of this paradigm. The research approach is also presented in this chapter, including the justification for employing this approach. The research design is also outlined to inform the readers on how the researcher will go about in answering the research questions. Sampling is also discussed in this chapter to show the sources of data generation. Data generation methods are also presented in detail. Finally, this chapter discusses how data was analysed, the four issues of trustworthiness, ethical issues, anticipated problems and the limitations of the study.

### **1.10.4 Chapter Four**

This chapter presents the findings, analysis and discussion of the study, and gives a complete idea of data that was generated during the data collection process from the participants of the study through semi-structured interviews and reflective activities. The analysis of the data generated from the ten participants is presented in accordance with the phenomenon of the study: 'Exploring teachers' views on the role of EMS in preparing learners for FET Phase

Accounting'. The main themes and patterns in the data in relation to the research questions were highlighted.

#### **1.10.5 Chapter Five**

Chapter five is the final chapter and it presents the summary of the study. It also draws conclusions and recommendations on the findings from participants regarding the phenomenon of the study as well as suggestion for further field of study.



# **CHAPTER TWO**

## **REVIEW OF RELATED LITERATURE AND FRAMEWORKS**

### **2.1 INTRODUCTION**

The previous chapter was an introduction to the study in which the crucial aspects of the research were outlined. The core aim of this chapter is to present the review of literature that is related to the phenomenon of this study. Cohen, Manion and Morrison (2007) indicate that literature review is playing a vital role of describing the key concepts of the research and also helps to locate the study within the specific body of knowledge. The literature that is correlated to the currently conducted study is carefully reviewed. Cast in this way, the literature review discusses previous related studies and cautiously linking them to the current study. Bertram and Christiansen (2014) assert that literature review positions the currently conducted study within the framework of studies that have been conducted in the past and demonstrate how the current study fit into that actual field. In addition, literature review also seeks to show that the researcher has done an extensive and thorough reading on the study (Silverman, 2013).

This study explores the teachers' views on the role of EMS in preparing learners for FET Phase Accounting. Consequently, this chapter focuses on the review of related literature in the discourse, debates, and contention on EMS as a preparatory subject for FET Phase Accounting. The study employed two frameworks namely; curriculum integration theory by Drake (1998) and curricular spider-web by (Van den Akker (2009). The review unpacks the following major themes namely; EMS as an integrated subject, the nature of Accounting, Accounting knowledge and skills acquired in EMS, Accounting knowledge and EMS content as well as the frameworks employed in the study. The chapter concludes by highlighting gaps in the body of existing knowledge in studies reviewed.

### **2.2 ECONOMICS AND MANAGEMENT SCIENCES (EMS) AS AN INTEGRATED SUBJECT**

Economic and Management Sciences (EMS) is a uniquely South African subject which is taught in the Senior Phase (SP). The subject EMS is aligned most closely to Accounting, Business Studies and Economics in the FET Phase. The study of EMS in the SP offers the learner basic foundational knowledge to pursue Accounting, Business Studies and Economics

in the FET Phase. Besides, the subject (EMS) addresses issues of resource utilisation, exploitation and sustainability, as well as the development of basic entrepreneurial and Accounting/Financial Literacy skills (Umalusi, 2015). This affirms that EMS entails the components that are intended to equip the learners to an extent that they do not only perceive themselves as job seekers, but also as job creators. According to the CAPS (2011) for EMS, EMS is divided into three main components, namely; Economy, Financial Literacy and Entrepreneurship. These components are reviewed in the following sections.

### **2.2.1 Economy**

The Economy component lies its focus mainly on the various systems of the economy: the circular flow which aims to inform the learners on an economic model that demonstrates how goods and services flow through the economy. Economy component also contains the price theory topic which aims to enlighten the learners that the price of any product or service is grounded on the relationship between supply and demand. The last sub-topic under economy component is trade unions, this topic aims to pre-alert the learners about the existence of different associations and organizations that aim to represent and protect the interests of workers (DBE, 2011). In trade unions` topic, the learners are also informed about brief history of trade unions` development and their roles and responsibilities in South Africa, as well as their effect to businesses, and their contributions to the growth of the economy. In all, in Grade 9, as the exiting Grade of the Senior Phase, Economy component is intended to inform the learners with three key major economic systems namely; planned economy, market economy and mixed economy. In addition to these systems, the learners are also informed about the root of each system and the advantages and disadvantages of each system for the purpose of locating the learners in a better position to make an informed decision. Besides the advantages and disadvantages, but the characteristics of each system are also taught to learners so that they can easily identify and distinguish these systems (DBE, 2011).

### **2.2.2 Entrepreneurship**

The Entrepreneurship component focuses on the entrepreneurial skills and knowledge, businesses, factors of production, forms of ownership, sectors of the economy, levels and functions of management, functions of a business and business plan.

EMS as an integrated subject has therefore called for teachers to discover more innovative, creative ways and new strategies to facilitate learning and teaching in an integrated approach

(Assan & Lumadi, 2012). Moreover, Assan and Lumadi (2012) also argue that the introduction of variation in teaching and learning within the phenomenographic research approach would add to the repertoire of teachers' skills in facilitating knowledge, skills and attitudes. This implies that how teachers experience the integration approach is vital when it comes to implementing it because they need to teach an integrated subject with an understanding of integration and the targeted goals of the subject. Runesson (2012) supports this as he states that how something is experienced must be vital to learning. Assan and Lumadi (2012) also concur that the view of phenomenography is that learning is a matter of seeing, or experiencing something in a new way.

According to Assan and Lumadi (2012), the motive behind the introduction of EMS as an integrated learning area and as a compulsory subject for all learners in NCS curriculum was based on the kind of citizens the Department of Education wanted to build for future South Africa, namely: a citizen who will be instilled with the values and acts in the interests of a society at large and be grounded on the respect for democracy, human dignity, social justice and equality as endorsed in the constitution (Department of Education, 2002).

### **2.2.3 Financial Literacy**

The main component which is Financial Literacy topic is also divided into seven sub-topics that are to be covered within a stipulated period of teaching and learning, namely: Cash Receipts Journal and Cash Payment Journal of a sole trader; posting to the General Ledger; preparing a Trial Balance; recording transactions in the Debtors Journal, Creditors Journal; posting to the Debtors Ledger and Creditors Ledger (DBE, 2011). It is allocated 3.63% of the total time available for the full curriculum per grade. EMS being allocated all these sub-topics under three components and timeframe as aforementioned, teachers who are given EMS to teach in schools are expected to teach it as an integrated subject. This means that it must be taken into consideration that all the three components of EMS are sufficiently taught with equality to ensure that the learners are well prepared for all the Grade 10 commerce subjects that are introduced by EMS.

## **2.3 THE NATURE OF ACCOUNTING**

Accounting is one of the main subjects that are offered by the department's current curriculum (Department of Education, 2011). Accounting is optionally accessible to all the learners who choose to elect it as one of the subjects in their career paths. It is offered by the secondary

schools at Further Education and Training Phase, which is referred to as a matric course, starting from Grades 10 to 12 (ibid.). Accounting is important for learners who intend to pursue Accounting careers, and even those who do not intend to further their careers after matric will still find Accounting knowledge useful and apply it in their personal lives with regard to finances in general (Grumet, 2010).

According to the current policy (CAPS document, 2012) for Grade 10 to 12, Accounting content has three broader topics that must be covered within a stipulated period of teaching and learning, namely: Financial Accounting that is weighting 50% to 60%. “Financial Accounting strives to equip learners with the knowledge and skills to collect, analyse, organise, record and critically evaluate financial information from source documents to final accounts and financial statements” (DoE, 2003a, p. 11). “It includes the recording of financial transactions and the analysis and interpretation, communication of financial statements. The second topic is Managerial Accounting which is aimed at equipping learners with the ability to manage and report on activities by using management, organising and leadership skills” (DoE, 2011, p. 11). It includes costing and budgeting. It emphasises the analysis, interpretation and communication of managerial information. Learners should be able to interpret information in order to make informed decisions and effectively communicate these decisions to the relevant stakeholders. Its weighting is 20% to 25%. Managerial resources component is aimed at equipping the learners with the skills to use financial and managerial tools and strategies to determine the financial impact on the management of resources (DoE, 2003a, p. 11). It includes internal controls, internal audits and ethics. It emphasises the understanding of an adherence to ethical behaviour in financial and managerial activities and its weighting is 20% to 25%. CAPS document states that all these topics must have been covered before the final exam. Accounting topics are classified into the above-mentioned broader topics, in other words, each broader topic contains sub-topics. For full clarification of the classification of topics, Financial Accounting contains eight sub-topics, namely: Accounting concepts, GAAP (Generally Accepted Accounting Principles) principles, bookkeeping, Accounting equation, financial accounts and financial statements, salaries and wages, value-added tax and reconciliations. Managerial Accounting contains two sub-topics, namely: Cost Accounting and budgeting. Managing resources contains five sub-topics, namely: indigenous bookkeeping systems, fixed assets, inventory, ethics and internal control (Department of Education, 2012).

Accounting content is dominated by financial Accounting topic as its weighting is 50% to 60% as outlined by the CAPS document. This clarifies the extent to which EMS Financial Literacy topic should be taught prior to Grade 10 to prepare the learners for Accounting, as suggested by the study conducted by (Samkin, Low & Taylor, 2012) that Accounting is the most suitable content that can be used when teaching EMS Financial Literacy. This suggests that EMS Financial Literacy topic must be effectively taught in consideration that it is intended to prepare the learners for a more technical subject which is Accounting in the FET Phase.

## **2.4 ACCOUNTING KNOWLEDGE AND SKILLS ACQUIRED IN EMS**

According to the CAPS, Accounting is a business language which allows users to make an informed economic decision (DBE, 2011). Hence, Accounting is described as a system that measures the decisions made by the business and interpret these decisions to the users in a form of financial statements. According to Umalusi (2015), learners entering Accounting FET Phase must have acquired an ability to conceptualise and explain the elements of Assets, Liabilities, Capital, Drawings, Income, Expenses and Owner`s Equity. Grade 10 learners are also expected to have a clear understanding of the main purpose of Accounting, for example, the preparation of financial statements for an informed economic decision making; and the purpose of the basic bookkeeping process to accumulate information for financial statements.

It is vital for learners selecting Accounting when entering the FET Phase to have a basic understanding of the field of Accounting and consisting of the Accounting equation, the Accounting cycle, financial statements and the bookkeeping process. This is to educate learners on the nature of Accounting subject prior to FET Phase so that they will decide as early as in Senior Phase whether or not to elect Accounting towards their National Senior Certificate; and to give them the basic understanding and skills that are necessary to start the FET Phase Accounting successfully (Letshwene, 2014). In addition, CAPS indicates that the learners entering Grade 10 must have acquired prior knowledge which is understanding of the purpose and importance of Accounting in personal real-life and business context; basic understanding of equations as learnt from mathematics with specific reference to a double-entry methods implicit in equations; understanding of the logic, purpose and structure of a basic financial statement that is relevant to learners in their real-life, for example, a statement of net worth; understanding the basic Accounting equation that is embedded in a personal statement of net worth, for example,  $\text{Belongings (Assets)} - \text{Debts (Liabilities)} = \text{Net Worth}$  and understanding of the factors that make Net Worth increase and decrease, for example, Income and Expenses.

According to Umalusi report (2015), learners who are intending to enrol for Accounting in FET Phase must also have an understanding of the Business Entity Concept, and this must be acquired within EMS content. In addition, learners must be knowledgeable in the comparison between personal Accounting equation and that of a business, including an understanding of the need for a bookkeeping system to accumulate data to provide information for financial statements. This is so that they have a knowledge of source documents as evidence of transactions. It is also vital that Accounting learners acquire knowledge as regard general ledger, trial balance, and basic journals. Others include an understanding of the nature of the end-product of the Accounting cycle, Accounting equation, ability to prepare and explain some sets of financial statements. Furthermore, learners must avail themselves of the important prospects to inherent the Accounting profession as it applies to their future careers (Umalusi, 2015).

## **2.5 ACCOUNTING KNOWLEDGE AND EMS CONTENT**

Economics and Management Sciences (EMS) is introduced as a school subject into the school curriculum for the first time in the SP (Grades 7 to 9) in 2003. The subject comprised three main topics, namely, the Economy, Financial Literacy and Entrepreneurship as indicated in the previous section. The knowledge and skills acquired in EMS in the SP prepare learners for transition into specialist subjects such as Accounting, Economics and Business Studies in the FET Phase. Samkin, Low and Taylor (2012) describe Financial Literacy as a practical knowledge that is acquired regarding the financial information. Financial Literacy component is regarded as the core foundation of Accounting.

Berkvens, van den Akker and Brugman (2014); Kelly (2009) as well as Hoadley and Carl (2012) note that the content to be taught is determined by the topics to be covered in a teaching plan as outlined by the CAPS for EMS which shows the integration of Business, Commerce and Management subjects in one subject. However, there have been numerous arguments with regard to the omission of Financial Literacy topic by teachers as various studies point out that there are teachers who are not well knowledgeable with Financial Literacy (Letshwene, 2014), hence they focus on other topics and neglect Financial Literacy due to a lack of knowledge. This therefore suggests that there is a shortfall of Financial Literacy content which makes some EMS teachers not able to fulfil the integrated content of EMS to full satisfaction. Ball, Thames and Phelps (2008) describe content as a wider view of a subject. This suggests that teachers'

knowledge about the EMS subject must be broad in such a way that they are not only narrowed to what is in the textbook but, must be able to further expand when delivering the lessons to learners, especially the EMS subject since it is integrated.

Furthermore, the study conducted by Ngwenya (2012) found that the Accounting teachers are concerned about the lack of Accounting foundation which leaves the learners not prepared for FET Phase Accounting. This deficiency seems to be placing a burden on Accounting teachers in Grade 10 because they have to take a responsibility of instilling a prior knowledge before they start teaching the Accounting syllabus in the Grade (10). The study conducted by Letshwene (2014) also affirms that Grade 10 Accounting teachers have raised a similar concern that the lack of prior knowledge in learners is contributing to the shortage of time to complete the syllabus because teacher now find themselves in a position where they have to start teaching the basics that were supposed to have been acquired in Grades 8 and 9. As a result, it becomes difficult to complete the syllabus within the allocated time.

There have been quite a number of scholars such as Joubert (2010) and Sepang and Madzorera (2014) who wrote about the issue of Accounting performance, faced not only by certain schools, but the whole country and the globe at large (Letshwene, 2014). This perpetuates the scarcity of Accounting professionals in the country. The Accounting demands in South Africa are being depressed by the unavailability of Accounting specialists and professionals (Steenkamp, 2012), and this situation needs urgent attention in order to address the country's increasing demand in Accounting related careers. This situation may be triggered by the phobia that learners have in Accounting as a subject. Schreuder (2009) affirms that some of the reasons why learners are normally challenged by fear of Accounting at FET Phase is that the basics of this subject were not taught effectively in EMS at Senior Phase. Having mentioned that EMS is containing the Financial Literacy component, which is the core foundation of Accounting, this means that if the Financial Literacy of Accounting in EMS is not properly taught, there are greater possibilities of learners to struggle in Accounting at FET Phase. Schreuder adds that another reason why learners are challenged by Accounting is because, sometimes in some schools, EMS is assigned to educators who lack the basics of Accounting; in most cases these educators are specialising in Business Studies or Economics. Therefore, they tend to neglect Financial Literacy part that is contained within the subject. In mitigating this problem, some scholars have made some submissions.

For example, the study conducted by Letshwene (2014) suggested that one of the ways to solve these problems is to introduce modalities on how to improve the pass rate of learners in Accounting subject. In agreement with this, Mustafa (2011) asserts that there is a need to get highly qualified teachers in the field of Accounting, particularly when it comes to working with financial information especially about businesses, so that the results we get are authentic and reliable, as well as to ensure that the standard of high professionalism is met. This is also because, Landelahni Recruitment Group (2010) affirms that South Africa has a shortage of Accounting professionals, specifically the likes of auditing, risk management and economic professionals, and this issue is not faced only in South Africa, but across the globe.

Recently, there have been many debates regarding EMS. For example, Assan and Lumadi (2012) point out that prior 1998, EMS as similar to any other learning areas was not an enforced subject at any institution of learning. Few schools offered this subject from the Foundation to Senior Phase. Even in the Further Education and Training Phase, some schools were offering at least one or sometimes more of the EMS subjects, but this would depend on the availability of resources in that school at that time. The negative impact was that, at the time EMS was made compulsory in the Senior Phase which comprises of Grades 7 to 9, educators were only trained and received content knowledge, but had no pedagogical knowledge in the subject as an integrated subject.

Therefore, it became extremely difficult for teachers who were delegated to teach EMS, and this clearly confirms that a huge number of educators lack the content knowledge of EMS despite the fact that they were duty-bound to teach it. The study by Assan and Lumadi (2012) continued to expose that in many instances, these teachers taught EMS by placing a complete reliance on the textbook, and as a result, Accounting component, which is more technical in content, was omitted from the instructional activities when conducting class meetings with the learners.

This lack of content knowledge was highlighted as one of the most important gaps the department`s Department of Education`s Integrated Strategic Planning Framework for Teacher Education and Development in South Africa 2011 – 2025, need to focus on (DBE, 2011). Before 1998 and afterward, it has been demanded that educators were supposed to be given a necessary training in EMS, but the workshops that are currently conducted by the department failed to equip educators with the necessary skills that are needed in order to deliver EMS



effectively in a classroom. From the time EMS was introduced to date, this situation remains the same. Mwakapenda (2008) affirms that in order to be able to teach Accounting effectively, a person must have at least achieved and understood the basic conceptual principles of Accounting and Economics and the interrelation of these principles.

## **2.6 THEORETICAL AND CONCEPTUAL FRAMEWORKS**

This section presents a review of the theoretical and conceptual frameworks employed to ground this study namely, curriculum integration theory by Drake (1998), and curricular spider web by Van den Akker (2009). The curriculum integration as a theoretical framework by Drake (1998) is adopted for this study and it will be widely explicated to provide themes in reviewing the literature. This theoretical framework will also assist in addressing the research questions of this study. This study is also underpinned by the curricular spider web as a conceptual framework that guides the study. Curricular spider web is designed by Van den Akker (2009). The latter is selected based on its nature and design which shows a resemblance to the phenomenon of this study because it is made up of ten important concepts that will help to underpin the exploration of teachers' views on the role of EMS in preparing the learners for FET Phase Accounting.

The presentation begins with the curriculum integration theory followed by curricular spider web.

### **2.6.1 THEORETICAL FRAMEWORK: CURRICULUM INTEGRATION**

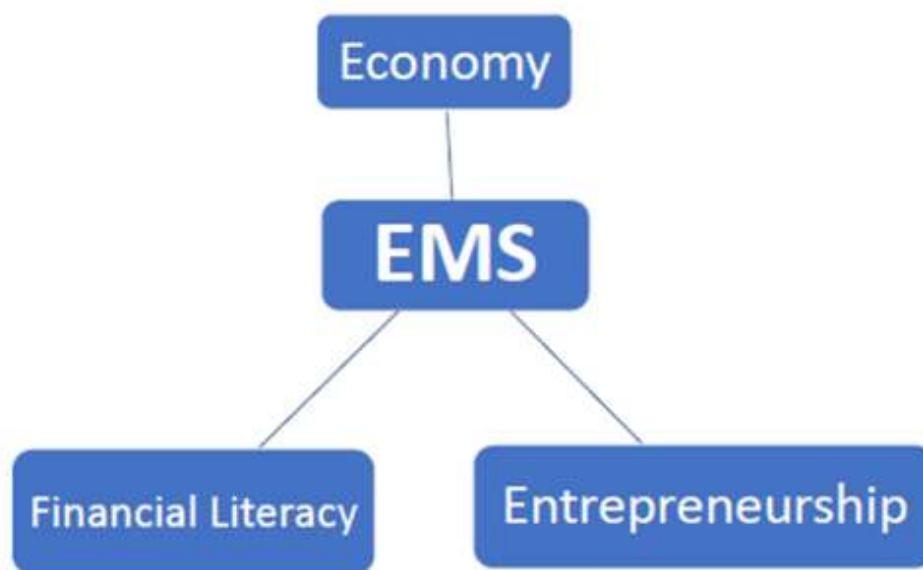
This study has adopted the curriculum integration theory as the theoretical framework that will guide the study. Fogarty (2002) and Lenoir (2006) see curriculum integration as an application of different disciplines all related in one theme. In the context of this study, curriculum integration views EMS as an integrated subject, considering that this subject is made up of a combination of three subjects. The study conducted by Pohl (2010) defines integrated curriculum by firstly recognizing that the term "integration" originates from a Latin word that means to make whole or renew. His study has, therefore, defined curriculum integration as a formation of a larger or comprehensive curriculum. This definition, in reflection of the context and phenomenon of the current study, suggests that the integrated curriculum is seen as an inclusive curriculum which allows the encompassing of different aspects or themes in one course; hence, EMS is seen as an integrated subject which combines at least three subjects, namely: Accounting, Business Studies and Economics.

It is also observable that even though the integration of the curriculum may be seen in the recent curriculum policies, nevertheless, it has been existing years back, this is proven by the study that was conducted by Humphreys, Post and Ellis (1981). Their study stated that the curriculum integration allows the learners to reconnoitre the different aspects related in one subject. This means that the integrated curriculum can also be described as an education that is organised into one course or subject, but bringing together diverse ideas that are related to one specialisation. Dressel (2010) notes that the curriculum integration is not only about linking various subjects into one, but contends that if the curriculum is integrated, it does not only allow the learners to explore various themes in one subject, but it is also encouraging and developing their (the learners) power to observe new relationships between different themes. Hurles and Gittings (2008) also concur that curriculum integration is the combination of different learning areas in one theme, additionally, this is referred to as a thematic approach. According to Harden (2000), the curriculum integration can be defined with regards to four steps: namely: interdisciplinary, transdisciplinary, multidisciplinary and isolation approach. Back then, this sequence was also recognized by Pohl (2010).

Interdisciplinary comprises two or more different subjects or areas of knowledge (Pohl, 2010). In consideration and relation to the phenomenon of this study, this indicates that EMS is relating to more than one branch of knowledge, drawing from the visible fact that it is aligned most closely to Accounting, Business Studies and Economics as branches of knowledge into one theme. On that note, EMS in its own draws several subjects. This is about considering it (EMS) by thinking beyond disciplinary boundaries (Letshwene, 2014). Transdisciplinary transpires when two or more disciplines' perceptions transcend each other to form a new holistic approach (Letshwene, 2014). Harden (2000) is further articulating that the transdisciplinary is defined as the EMS pieces being specifically spread across all the subjects in the Foundation Phase. On the other hand, interdisciplinary clarifies that all topics taught in EMS are contained across social science, mathematical literacy and languages. Another step on the hierarchy is defined as a multidisciplinary, which clarifies that EMS is separate, but forms part of the eight subjects in the Senior Phase that are regarded as compulsory. The fourth step is described as an approach that is isolated, this means it puts EMS separately in the FET Phase.

The curriculum integration as a theoretical framework that is adopted by this study is based on the fact that the components and descriptions as outlined by the theory aligns with the phenomenon of this study because there will be a thorough exploration of how teachers view and understand EMS as an integrated subject. This is because the study explores the teachers' views on the role of EMS in preparing the learners for FET Phase Accounting which is an integral part of EMS as a theme. Therefore, this framework is underpinning this study in exploration of EMS as an integrated subject. The literature review of this study is closely grounded within the EMS being a subject that is integrated of three main components that prepare the learners for three Business, Commerce and Management subjects. Furthermore, by this theoretical framework, this study is aimed to find a deep understanding of teachers about EMS as an integrated subject since many studies such as (Letshwene, 2014) report that teachers are teaching EMS but not teaching all components sufficiently and that leaves the learners not fully armed for all Business, Commerce and Management subjects especially the Accounting because many reports such as Ngwenya (2012), Letshwene (2014), and Schreuder (2014) stress out that in many cases the Financial Literacy component is being omitted by EMS teachers and hence when the learners enrol in FET Phase, their academic performance in Accounting is affected. In addition, the curriculum integration is also of the view that the learners must be able to relate and identify the interconnection of different learning areas in one subject (Lake, 2009).

Curriculum integration, as it applies to this study, is also used to explore if teachers do view, understand and acknowledge EMS as an integrated subject that prepares the learners for Accounting, Business Studies and Economics as shown in Figure 2.1 below. This is to ensure that when they teach this subject, they avoid the omission of certain parts of the content because each part lays the foundation for a certain core subject as mentioned above. This framework also takes into account that Accounting as a subject is noted to be the most victimised subject as the performance of learners in this subject (Accounting) has revealed a great lack of basics that ought to be acquired in EMS.



**Fig. 2.1 EMS as an integrated subject**

However, there are further arguments from various scholars that are observing different factors regarding curriculum integration. Yoder (2010), for example, raises the concerns regarding the time allocation for teaching and learning in the context of integration approach that it is placing too much pressure on teachers with regard to the time allocated for teaching an integrated subject. This suggests that, apart from lack of subject knowledge of teachers, the incorporation of different subjects in EMS is likely to be a burden that causes the teachers not to properly and effectively deliver all components of the EMS. Yoder (2010) also articulates that the notion of integration is not a new approach and further argues that different components can be integrated, not only at a lower level, but even to a degree level. By this notion, Yoder (2010) sees curriculum integration, not only applicable in Senior Phase, but also at an FET Phase. On the other hand, Yoder (2010) contends that in an integrated subject, the daily instruction is needed in each component individually. This suggests that the different learning areas such as the Economy, Financial Literacy and Entrepreneurship can be integrated in EMS subject, but it is vital that when doing a delivery to learners, all these three components are delivered as individuals and separately. This is of the view that when teaching an integrated subject, all the components of the subject must be taught as individuals and at different times, on that note, teachers must avoid teaching the integrated components simultaneously. This practice is of the interest and benefit of learners to understand what is being taught. Yoder (2010) also report

that the idea of integrating content is not a new approach, affirming that this has been demonstrated in different subjects.

Shanahan (2010) believes that the real test of integration of a subject is to consider whether integrated instruction is actually accomplishing the purposes for which it is adopted. Shanahan has given some guidelines to keep in mind for integrating instruction. The first guideline is that it is essential to know what integration is supposed to be accomplished. Without a clear goal of what integration is supposed to accomplish, it is impossible to plan, teach and assess in clear ways. On that note and in the context of this study, this suggests that teachers that are duty-bound to teach EMS in schools must have an idea of the purpose of this subject and the objectives that are targeted by this subject because it is impossible to effectively teach EMS as an integrated subject if a teacher is not aware of what needs to be achieved. Therefore, EMS teachers must be aware that they are teaching EMS to prepare the learners for FET Business, Commerce and Management subjects, this will assist in ensuring that all the components of the subject receive an equal and effective delivery to ensure that after Grade 9 the learners are fully equipped with basic knowledge and skills they need in order to pursue all commerce subjects including Accounting in FET Phase. Secondly, integration requires a great deal of attention to the separate disciplines. Thirdly, curricular boundaries are not cognitive, but are social and cultural. Finally, integration does not do away with the need for direct explanation; there is still a need for mini-lessons and guided practice (Yoder, 2010).

Yoder (2010) further reports that there are contradictory sentiments among educators about whether to integrate subjects or not. Pohl (2010) articulates that the integrated curriculum has received a great amount of attention in education system and the word 'integration' in the integrated curriculum is regarded as a method of teaching and learning reinforced with the theory of constructivism. Integration is one of the approaches that are practiced in the present curriculum of South Africa and it is strongly emphasised in the curriculum instruction statement of South Africa's curriculum 2005. In addition, Yoder and Pohl (2010) state that curriculum integration is an effective method of teaching that breaks down the barriers and isolations of learning. However, they also indicate that there are some problems in the implementation of integration such as the teachers' knowledge problem, assessment and other related problems. This suggests that teachers are allocated to teach integrated subjects, but not fully supported or trained to have an advanced knowledge in teaching with an integration approach. This also suggests that teachers might be specialising in some parts or components

of an integrated subjects and incompetent in other parts, and therefore, during the implementation, they omit the components that they are incompetent in, and focus on the components that they are specialists in. Hence, this creates gaps in learners' knowledge to face the upcoming subjects in the next Phase. In the phenomenon of this study, Letshwene (2014) points out that Accounting is the most victimised subject that the learners are not well prepared for in EMS, before they enter Grade 10. This suggests that Accounting as a subject being introduced through EMS is normally neglected by teachers due to lack of expertise in this subject. Hence, teachers focus on other components that they are specialising in such as Business Studies or Economics.

Lake (2009) is of the view that any definition of curriculum integration must look at preparing children for lifelong learning. On that note, Lake's view suggests that the target of an integrated subject is not only to ensure that the learners are well prepared for formal education, but also to ensure that they are guaranteed for an ongoing pursuit of advanced knowledge for either personal development or professional development reasons. Therefore, the curriculum integration is not only aimed for enhancing the social inclusion or active citizenship and personal development, but also self-sustainability, as well as competitiveness in the economic system and employability to participate in the economy. Lake (2009) uses the term integrated curriculum synonymously with that of interdisciplinary curriculum. Lake (2009) sees several definitions of curriculum integration and then points out that although the definitions sound a bit different, yet they all evolve around the following: "a combination of subjects, an emphasis on projects, sources that goes beyond textbooks, relationships among concepts, thematic units as organizing principles, flexible student groupings".

In the South African context, the introduction and implementation of curriculum integration, according to Gultig and Adendorff (2006), is based on the learners' ability to attain specific outcomes that are critical and developmental, and these outcomes are measured in terms of different learning areas with specific assessment standards (Assan & Lumadi, 2012). If all these critical and developmental outcomes are achieved by learners, then there is a high degree of integration.

Lake (2009) supports the idea that curriculum integration needs to be done in a meaningful way, so that it can work to the benefit of learners. Lake (2009) supports her view by referring to research conducted by Cromwell (1989) and later by Caine (1991) who closely observed

how curriculum integration can improve the way children learn. Cousins (2007) adds that for the successful implementation of the curriculum integration, “both teachers and learners must be actively engaged” in what he refers to as “relevant learning”.

Krug and Cohen-Evron (2000) contend that “the potential of curriculum integration positions and practices are connecting different bodies of knowledge, while enhancing the integrity of each field of study”. Krug and Cohen-Evron (2000) further contend that an in-depth understanding by teachers of what an integrated curriculum entails will lead to its effective and successful implementation which result to the achievement of the desired outcomes. However, Pohl (2010) notes that when curriculum is integrated, it become complex, he articulates that there are therefore factors that may result to failure of integration approach, like lack of effort by learners and parents as he states that working hard is a common problem of the learners in their studies. Pohl (2010) is therefore of the view that without support and help from their (learners) parents, this factor may result in failures and dropouts.

Mason (2010) is also of the view that there are some serious difficulties in implementing the integrated curriculum. One hindrance relates to the teacher knowledge problem’. Some teachers may not hold sufficient credentials and understanding within disciplines to effectively deliver the integrated curriculum to learners with an in-depth knowledge of important concepts. If teachers have a deficiency of knowledge and skills within the subject or disciplines, their ability to integrate those subjects is highly limited and this is a challenge not only to teachers but to learners as well. On the other hand, Mason (1996) argues about the assessment in an integrated subject as he states that learners’ assessment is also seen as a limitation or hindrance of an integrated curriculum. Standardized tests still measure, for the most part, disciplinary knowledge (Mason, 1996). Then, the textbooks and teachers’ guide hardly emphasise the relationship between the subjects that are of major concentration with other disciplines. As a result, teachers have neither the information nor the time needed to realistically include interdisciplinary or integration in curricular planning (Mathison & Mason, 1989).

Furthermore, in thorough observation of the integrated curriculum in international contexts in terms of comparison, Park (2008) has closely conducted a study in Korea with a determination to explore how the basic teachers implement an integrated curriculum in their teaching practice and how they experience and understand the application of this approach. This study exposed different issues that stem from the examination of three teachers’ experiences. Firstly, teachers

having insufficient knowledge of theoretical frameworks for an integrated curriculum; secondly, the pragmatic approach to curriculum integration; and thirdly, the various limitations that are encountered when implementing an integrated curriculum. Park (2008) asserts that, in order for this approach (curriculum integration) to be successfully and effectively implemented, it is of high importance that teachers, as implementers, must be well knowledgeable about this approach. Drawing this assertion to the South African curriculum, in EMS context, Letshwene (2014) states that teachers need to be well trained to possess advanced knowledge to deliver an integrated subject like EMS, for the reason that, without sufficient training and development of teachers, the goals of an integrated subject cannot be achieved.

For the further reflection of curriculum integration in other contexts, Retnawati and Nugraha (2016) note that several studies show that an integrated curriculum was introduced long ago in several contexts, but many teachers, until date, have not enthusiastically taken part in its implementation. (Park, 2008) states that even though theoretical frameworks of curriculum integration are undeniably wide-ranging, comprehensive and prescriptive, but if teachers do not understand these frameworks, will not be able to apply this approach effectively. Park (2008) also notes that the focus to an integrated curriculum is growing more and more rapidly, and with such speedy growth comes misunderstanding, uncertainty and concern as to what is exactly meant and intended by an integrated curriculum and how teachers must carry on in implementing this approach.

Fogarty and Pete (2009) support an integrated curriculum with a view that it contains a range of numerous models that are arranged on it. The first model is the study of separate learning areas within secluded disciplines, the second model is that it integrates a few subjects, and the last model is where the integrated curriculum transpires within a learner. On the other hand, Drake (1998) defines a transition in the process of development of a curriculum by multidisciplinary, interdisciplinary and transdisciplinary approaches, each involving little differences between subjects. Fullan (2005) contends these approaches by asserting that there is no need for teachers to categorize the integration of curriculum in this way. Fullan (2005) and Hargreaves (1996) thus suggest that these approaches do not capture the complication of integration and possibly mix together behaviours that do not fit together. These models are also contended by Wang, Moore, Roehrig and Park (2011) because of the suggested value position that more integration is better than less.



Park (2008) further reports that when various subjects are associated and integrated around a thematically integrated topic, this is defined as curriculum integration. But it demands extraordinary time and lot of energy when applied. This is a reason why sometimes teachers hesitate to implement an integrated curriculum with the assumption that it is a good idea.

There are also many concerns that teachers are too overloaded when it comes to the implementation of an integrated curriculum, which makes it more difficult to implement this approach. Many barriers were revealed, namely: overloaded and heavy content curriculum, excessive administration responsibilities and parental pressure for old-style academic standards and subject-centred qualifications. Among these barriers, it is also indicated and emphasised that the co-occurrence of overloaded content and excessive administration responsibilities is a common argument against the application of curriculum integration.

Another concern about integrated curriculum is the limited time to cover each content area entirely. There are lot of tasks and responsibilities teachers have to do in school and within working hours. Therefore, sometimes, teachers reach a point where they miss what they had to do to or for learners. According the study conducted by Park (2008), the majority of teachers assert that if they can be relieved from other non-teaching administration duties and only teach the learners, they can be better able to do many tasks such as committing themselves in the reconstruction and implementation of the curriculum. This indicates that the advantages of developing an integrated curriculum were repeatedly offset by shortage of time and energy that had been invested in rearrangement of the subject content and the frustrations suffered due to the lack of support in implementing an integrated curriculum.

There is also a high criticism on the lack of proper in-service training programmes to get teachers accustomed with curriculum integration, the lack of practical methodologies for curriculum integration and the lack of adequate information for schools, learners, parents and teachers (Park, 2008). The ways to exemplify these concerns, if teachers want to implement this approach, they have no choice, but to research it themselves. There is very much information on theoretical models but very little empirically based models and guidelines that teachers can follow. In other words, this implies that teachers are left alone to do everything by themselves. They are expected to do anything on their own. For instance, the scheduling of the timetable, selecting related components from different subjects and rearranging the content. This troubles teachers. According to Park (2008), there is a concern also that curriculum integration decreases the focus of each content area. It is also recommended that it is better to

have a curriculum that incorporates both approaches, namely: integrated and subject-centred approach. There is also a view from teachers that learners are not completely benefiting from an integrated curriculum up until they obtain a solid foundation in subject area. Another recommendation is that the subject-centred knowledge ought to be taught and understood before making authentic connections and links between content areas.

Park (2008) also asserts that for the implementation of curriculum integration to be successful, teachers must be able to sense the appropriate times and methods to implement the subject-centred and integrated curriculum. Furthermore, it is also noted that teachers hardly have a chance to get important information regarding theoretical frameworks of curriculum integration.

#### **2.6.1.1 Teachers' experiences in implementing an integrated curriculum**

##### *2.6.1.1.1 Lack of appropriate theoretical frameworks for curriculum integration*

Park (2008) discovered that teachers' lack of appropriate and practical theoretical frameworks in curriculum integration is one of the reasons why teachers are hesitant to implement this approach. Also, various studies have indicated that most of the teachers have limited understandings of an integrated curriculum, therefore, there are problems when implementing it (Retnawati, Hadi & Nugraha, 2016; Fu & Sibert, 2017). This also implies that teachers plan curricular activities for integration that are regularly reliant on their perceptions and experiences without an appropriate basis of theoretical frameworks, which has a negative impact on the essence and quality of curriculum integration development in schools (Park, 2008). This further indicates that the language of an integrated curriculum, from its introduction to date, remains unclear to some teachers, which leads to hesitation and worries about the possibility of curriculum integration yielding positive outcomes in schools.

Zhbanova, Rule, Montgomery and Nielsen (2010) also affirm that many teachers who participate in studies that are conducted regarding curriculum integration, they still indicate uncertainty about curriculum integration. For instance, some teachers are unaware that they are using this approach in their teaching practice, although integration tactics had been naturally applied by connecting related concepts from different subjects when delivering the lesson in classroom. Park (2008) articulates that the concept of curriculum integration is divided into two approaches, namely: them-based and activity-based approach. These experiences show

that some of the teachers view an integrated curriculum simply as a method of teaching instead of actively employing it to the formation and rebuilding of knowledge in a new way.

Fu and Sibert (2017) affirm that teachers are not sufficiently knowledgeable about curriculum integration, therefore, they may not employ it when they teach, regardless of how valuable they think it is. In order for teachers to plan properly and effectively apply integrated approach, they need to be equipped to be high knowledgeable about curriculum integration. This suggests that, if teachers have limited theoretical background, even if they can plan the curricular activities but still the quality of integrated curriculum will be affected. It is therefore vital that when formulating curriculum integration, teachers are invited to make contributions concerning its depth and nature because they are the implementers. On that note, when a teacher has no or limited understanding of curriculum integration, and therefore relies on his/her intuition, the outcomes may prove negatively and of low value.

#### **2.6.1.2 A pragmatic approach to curriculum integration**

Park (2008) indicates that although teachers seem to have insufficient theoretical background about curriculum integration, they are teaching by linking interrelated concepts from several subjects. Even though they had no intention of using curriculum integration, they use it unconsciously in their teaching. Zhanova, Rule, Montgomery and Nielsen (2010) and Naidoo and Muthukrishna (2014) indicate that a number of studies in curriculum integration have focused more on topic or theme-based approaches which are broadly used when implementing an integrated curriculum. However, it is discovered by Park (2008) that even the teachers who feel uncomfortable in using thematic-based integration, made natural connections within and across subject boundaries grounded on the framework of subject-based curriculum with which they were used to.

The findings from Park (2008) suggest that the teachers align integrated curricular approaches with a subject-centred curriculum structure. In contention to the studies that report that teachers recognize curriculum integration and subject specialization as jointly exclusive alternatives (Fu & Sibert, 2017), the teachers recommend a pragmatic perception on curriculum integration that synchronizes subjects maintaining established subject boundaries. This pragmatic approach enables the teachers to identify and meet all the needs and parents who are only familiar with subject-based curriculum. Instead of trying to ignore the boundaries, the teachers mix integrated curricular with traditional subject-based approaches. This reflection is critical in

terms of connecting theoretical positions, which is a pragmatic approach to integrated curriculum. Although theoretical scholarly work has described the apparent divide between the proponents and opponents of curriculum integration (Park, 2008). Park (2008) also indicates that from the teachers' viewpoints, it is essential that both approaches: integrated approach and subject-based approach be all considered and covered. These two approaches, as Goodson and Marsh (2008) assert that are like blocks in the assortment of the curriculum.

Furthermore, the findings of the study by Park (2008) reveal that an integrated curriculum appears to be a challenging approach at times. For instance, while a teacher is trying to organize learning activities in line with this approach, he/she is still expected to assess the learners regarding their outcomes in the separate areas of the subject. Hence, the gap between curriculum integration and subject-centred assessment systems makes the integration of curriculum very hard to implement. However, some Park's (2008) findings are in support and favour of curriculum integration with a view that this approach is an effective mechanism to save the limited allocated time teachers have to implement the curriculum. This view suggests that when the curriculum is integrated, the concepts and ideas can easily be overlapped around various subjects. Besides, there are concerns that curriculum integration can result to a large amount of curriculum without proper shape and arrangement. These concerns developed a criticism that the integrated curriculum can easily become a mixture of subjects in a case where the combination of links is either forced or very weak or unsubstantiated and showing no clear connections, points of contacts and interactions. Park (2008) also indicate that, indeed, not all subjects where integration can be applied. The curriculum integration can only be driven by clear connections and interactions between subjects. Furthermore, there is also a belief that some of the teachers, do implement curriculum integration but in an uninformed manner because they teach connected concepts concurrently between and even within isolated subjects. For instance, if learners are working on an activity where they have to read, in that reading they may come across a passage that is related to another topic of another subject. At that point, a teacher may have to further elaborate on that passage or concept to accomplish the outcomes of the activity, although that passage relates to a different subject. On that note, working with interrelated ideas or concepts together, a teacher makes links between and within subjects. Additionally, teachers at times may link subject content to real-life entities and to other people, philosophies and different events outside the confines of the classroom. Nevertheless, when this happens, some of the teachers are unsure that it is an integrated curriculum.

The following section presents the conceptual framework employed in the study.

### **2.6.2 CONCEPTUAL FRAMEWORK: CURRICULAR SPIDER-WEB**

This study has also adopted the curricular spider web as a conceptual framework that will guide the study. Curriculum spider web is designed by Van den Akker (2009). The literature review of this study is closely grounded within the elements of curriculum spider web, namely; accessibility, goals, content, learning activities, teacher role, material and resources, location, time and assessment (ibid.). The diagram of curricular spider web will be demonstrated below, together with its elements. In addition, all the above-mentioned elements of curricular spider web will then be discussed following the presentation of the diagram. The discussion of these elements will be positioned within the EMS Financial Literacy topic and Accounting since this study aims to discover the teachers' views on the role that is played by EMS in preparing the learners for FET phase Accounting.

In addition, Hutter and Bailey (2010) indicate that conceptual framework can be described as a theory that contains concepts that are relating to the currently conducted study. By this description, it suggests that the researcher has to locate the study within a specific conceptual framework that backup the study. Furthermore, the conceptual framework has to be in correlation with the current study, which is why Henning (2004) concurs by stating that the chosen framework has to show a strong relationship with the research because that framework has to be used as a perspective or lenses that the study is positioned within. Christiansen, Bertram and Land (2010) adds that this framework comprises of conceptual ideas that help to guide the study to have a specific concentration. This means that the conceptual framework assists the researcher to ensure that the whole process of the study is not broad-based even when unnecessary but must be narrowed within a particular framework. In support of the above, it is clear that this framework ensures that whatever noise the researcher is making when conducting the study and reviewing the literature, must make it within the borders, and must not go outside the conceptual framework as it correlates with the topic of the study.

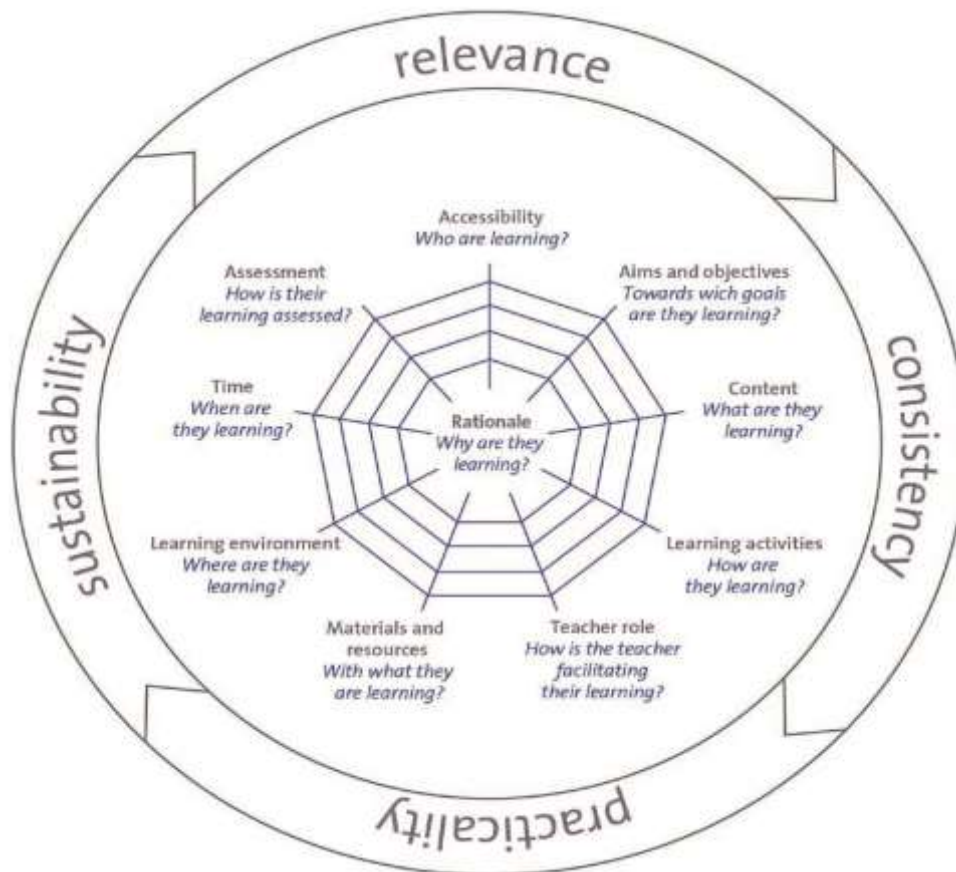


Fig. 2.2 : curricular spider web with its core elements  
(Thijs & Van den Akker, 2009).

Van den Akker et al. (2009) indicate that the spider web demonstration symbolises that all its ten concepts are interconnected and reliant on each other. This suggests that when the curriculum is being implemented and one concept lacks, the entire spider web is likely to lose balance and breakdown. On that note, Berkvens (2014) asserts that the application of all concepts will bring consistency and relevance in all components of the curriculum. Van den Akker et al. (2009) further note that ensuring the balance and consistency between the various components of the curriculum spider-web is one of the key challenges. That is why Berkvens et al. (2014) take in the four sections that support the spider-web, which are relevance, consistency, practicality and sustainability. All these four quality criteria are there to ensure that there is balance between the components of the curriculum.

### **2.6.2.1 EMS: Accessibility**

Van den Akker (2009) included accessibility as one of the elements that informs the curricular spider web. Accessibility seeks to explain how one access the teaching (Berkven, Van den Akker & Brugman, 2014), and also clarifies as to who are the teachers teaching. In this study, the attention is grounded on EMS and Accounting, carefully inspecting the understanding of teachers about the learners as recipients of EMS and Accounting content. The EMS is designed for senior phase which comprises of Grade seven to nine. It is offered in all public schools, and in some private schools alternatively. In public schools, EMS as a subject is accessible and compulsory to all the learners enrolling in the aforementioned phase (DBE, 2011). Although, it is notable that EMS is an accessible to quite a number of learners since it is an enforced subject, but it must also be notable that all these learners are different in several ways, of which this makes it clear that the EMS curriculum is a “one size fits all” because it is obligatory but offered to different learners. Schreuder (2009) concurs to this issue by stating that the department`s curriculum is contrary to the realities in schools. In this case, it can be recommended that although the government wants to make education accessible and equally to all, but it has to take into account the differences of the recipients in schools. Apart from the contradictions of EMS to school realities, it is justified to be important, especially as it contains Financial Literacy topic which is believed to be an important knowledge that is needed by almost everyone. In the support of this, Grumet (2010) suggests the idea that EMS Financial Literacy must be taught to learners as in earlier age as possible.

Looking at the accessibility in Accounting, this is one of the main subjects that is offered by the department`s current curriculum (DBE, 2011). Accounting is optionally accessible to all the learners who select it as one of the subjects in their intended career path. It is offered by secondary schools at Further Education and Training phase which is referred as a matric course, starting from grade ten and end in grade twelve (*ibid.*). Although Accounting is offered at the learners` choice to do it, but it must be brought into attention that there is no thorough guidance on monitoring the learners when selecting the subjects (Sadler & Erasmus, 2005). It is clearly noticeable that most of the learners when they enter the FET phase, they select the subjects in a very ignorant and negligence manner because of having not received thorough guidance on careers. Crosser and Laufer (2007) stress out that most of the Accounting learners that have finished secondary school seem to have not / little knowledge about the subject, to a point that some cannot even explain the careers that are related to Accounting. Mohamed (2013) suggests that schools must not only focus on teaching, but need to explain the careers that are available

for learners based on their education. By this argument, it can be notable that the issue of learners having blank minds about the subject, but yet doing it, it can be one of the reasons that might possibly cause a lack of interest in EMS Financial Literacy, and therefore leads to bad academic performance in Accounting. Furthermore, it can be recommended that the Department of Basic Education works along with teachers to ensure not only the delivery of content but also the career mentorship to learners with regards to Accounting related careers, and this can be a good step if it can be introduced as early as in senior phase so that the interest in learners is implanted while they still learning EMS Financial Literacy topic.

#### **2.6.2.2 EMS: Rationale**

Van den Akker et al. (2009) describe rationale as a question or set of questions that address the intentions for teaching. In a simplified way, this means that rationale acts as a response to why a particular subject and topic are being included in a school curriculum. In this case, rationale addresses the clarification on why the EMS Financial Literacy topic is being part of the curriculum. Furthermore, besides clarifying the intentions for the inclusion of the abovementioned topic, it also addresses the rationale for the inclusion of Accounting in the curriculum. According to the purpose of this study, the rationale in a perspective of curricular spider web reveals the reasons for the teaching of the above-mentioned subjects, and therefore the influence of Financial Literacy topic on Accounting will be easily explored. It can be recommended that EMS teachers need to be well-informed as to why they are teaching Financial Literacy topic because without being aware of the specific reasons, that will definitely have bad influence on the academic performance in Accounting. In addition, it must be noted that besides that the EMS Financial Literacy topic prepares the learners for Accounting related careers, but realistically, it is irrefutable that all people, in general, need financial knowledge, this enable one to handle and control personal finances responsibly to avoid the mismanagement of funds (Beverly & Burkhalter, 2005). This view was supported by Beal and Delpachitra (2003) who revealed that, lack of financial skills impacts negatively on one`s life. Furthermore, these two scholars add that a plenty of financial knowledge can even assist one, especially in times where the economy is not performing well, either the effects of recession or severe inflation, hence a person with financial knowledge knows how to handle and utilise finances responsibly. In addition, it can be suggested that Accounting and EMS teachers need to know that the reason for teaching these subjects is not only limited to career based intentions, but it is also important even for learners who will not be following Accounting



careers when they leave school, but they will still find this knowledge useful and apply it in their personal lives in general (Grumet, 2010).

### **2.6.2.3 EMS: Goals**

Goals, as one of the curricular spider web elements, seeks to clarify the outcomes towards which one is teaching (Van den Akker et al., 2009). This suggests that, in this element, the concentration is on revealing what the teachers and learners will achieve/attain at the end of the lessons. Donnelly and Fitzmaurice (2005) state that teachers need to have a clear statement that outlines the outcomes that are expected out of a lesson. This simplifies that teachers' aims for teaching must be grounded on objectives they want to achieve. For example, teachers must be always found in a good position to give an answer as to what the learners are expected to know from a lesson (Berkvens, Van den Akker & Brugman, 2014). Harden (2002) adds that goals are determined by aims and objectives and they are wide statements that describe what is assessed and achieved at the end.

In this study, as it deals with the exploration of EMS Financial Literacy topic on the academic performance in Accounting, it should be noted that it is very vital for EMS educators to be informed about goals they want to achieve when teaching Financial Literacy topic. Although, the current South African school curriculum (CAPS) presents Financial Literacy topic as to be taught to see learners being able to handle Accounting in FET phase, as this topic features mostly accounting basics (Department of Education, 2011). This suggests that the Department of Education wants to ensure that the learners get exposure to Accounting before reaching FET phase, this is supported by Jones and Wright (2011) when they state that Financial Literacy topic is guaranteed to be useful for the reason that learners receive prior exposure to the introductory of Accounting. However, there is quite a lot of arguments that have been raised up locally and internationally with regards to the goals that are targeted by the teaching of Financial Literacy and Accounting. Department of Education (2011) sees EMS Financial Literacy topic mostly as a form of getting the learners prepared for Accounting, should they want to elect it as their career path. On the other hand, the department focuses a little on the fact that the broad perspective of Financial Literacy is not only based on seeing the learners pursuing the Accounting related careers, but also to give them skills on how to handle finances in general and in all parts of life.

#### **2.6.2.4 EMS: Content coverage**

According to the South African CAPS document, EMS Financial Literacy component is divided into seven sub-topics that are to be covered by a teacher, namely: savings, budgets, income and expenditure, accounting concepts, accounting cycle, source documents, financial management and keeping of records (Department of Basic Education, 2011). The above alignment of sub-topics outlines the content to be covered under EMS Financial Literacy, this suggests that EMS teachers are guided by curriculum policy on what to teach. Berkvens et al. (2014); Kelly (2009); Hoadley and Jansen (2013) and Carl (2012) note that the content to be taught is determined by the topics to be covered in a syllabus as outlined by the departmental curriculum policy. This suggests that EMS teachers have to adhere to the list of topics as outline by the policy. However, there have been some arguments with regards to the omission of financial literary topic by teachers as the studies point out that there are teachers who are not well knowledgeable with Financial Literacy (Letshwene, 2014), hence they focus on other topics and neglect Financial Literacy due to their lack of knowledge.

Considering the demonstration of content coverage in EMS and Accounting CAPS documents (DBE, 2011), it is observable that Accounting content is dominated by financial accounting topics as its weighting is 50% to 60% as outlined by the policy. This clarifies the extent to which EMS Financial Literacy topic should be taught to prepare the learners for Accounting, as suggested by the study conducted by (Samkin, Low & Taylor, 2012) that Accounting is the most suitable content that can be used when teaching EMS Financial Literacy. This suggests that EMS Financial Literacy topic must be taught in consideration that it is intended to prepare the learners for Accounting content. However, Van-Rooij, Lusardi and Alessie (2007) contend this because in their study, they state that the learners with low levels of EMS Financial Literacy knowledge are less likely to underperform in Accounting Financial Literacy topic. In addition, the study conducted by (Chatzky, 2002) also contends by stating that most of the learners in American secondary schools were not taught Financial Literacy and those that were taught did not show high level of knowledge in financial content. Shulman (1987) indicates that the knowledge about the content requires the knowledge about the subject and its structure. Mpungose (2015) asserts that it is important that all teachers have the subject content.

#### **2.6.2.5 EMS: Learning activities**

Van den Akker et al. (2009) describe learning activities as one of the components of spider web which is explained by questioning how one is teaching. The EMS and Accounting

curriculum documents (DBE, 2011) suggest that the learning activities/tasks must be on the basis of summative, formative and continuous. Chou (2011) notes that learning activities are the practices that are provided to learners to have certain capabilities. Therefore, it is notable that the above note suggests that learners are given the activities so that they can be equipped and prepared for certain tasks in the process of learning and real life. For example, Samkin, Low and Taylor (2012) assert that EMS Financial Literacy and Accounting cannot be learnt only for career purposes, but can also be learnt and applied in real life since Financial Literacy involves how to handle and manage money. Taole (2013) indicates that the success or failure of the curriculum is measured through the activities. Department of Education (2011) indicates that the subject content must be used to determine which activities to give the learners in class. This means that EMS and Accounting teachers can also be guided by the curriculum document, together with an annual teaching plan so that they will know which activities are prescribed. EMS caps document (2011) outlines and put an emphasis on teachers that it is compulsory to complete all the topics and activities as indicated in annual teaching plan. The Department of Education (2011) also notes that teaching and learning activities vary from formal and informal. Khoza (2012) asserts that the formal activities must take into consideration the differences of learners. This suggests that there should be no learners that are advantaged or disadvantaged because of their differences, therefore formal activities must accommodate all learners in an equal manner. Berkvens (2014) adds that the activities must be in accordance with the objectives of the lesson. In other words, teachers must always bear in mind the expected outcomes of a lesson and give activities that will drive the learners to the expected outcomes.

#### **2.6.2.6 EMS: Teacher`s role and facilitation**

This component in a curricular spider web helps to answer the question on how one is facilitating teaching. Khoza (2013) accords that the role of a teacher is decided by three approaches, namely: teacher-centered, learner-cantered and content-cantered. Coetzee (2009) describes teacher-centred as an approach whereby the learners are not given freedom of participation during teaching and learning process. This means that if a teacher-centred approach is being used, a teacher will be overruling, dictating and dominating the whole process during the lesson and the learners are compelled to take the teacher`s instructions as they are, in this case, the teacher`s instruction is regarded as a final say. Furthermore, it can be suggested that EMS teachers, especially in grade 9, when teaching Financial Literacy, must not

deny the learners an opportunity to participate because this is a crucial topic in EMS as it aims to prepare the learners for Accounting.

Coetzee (2009) concurs that a teacher-cantered approach denies learners a freedom of participation in a lesson. The study by Donsa (2017) suggests that it is imperative that when teachers facilitate the teaching and learning process, they must use an appropriate approach that ensures success. Kember and Kwan (2000) indicate that teachers who understand teaching as a way of conveying knowledge, will use content-centred approach when facilitating, rather than teacher-centred approach. Therefore, they will teach what is there as a content as prescribed in the curriculum policy. In addition, one of the things that can be considered is that EMS and Accounting CAPS document seem to be silent about how teachers should facilitate teaching. However, this policy suggests the resources that teachers and learners must possess during teaching and learning. Those teaching and learning resources will be presented in the approaching chapter below.

#### **2.6.2.7 EMS: Teaching materials and resources**

Van den Akker et al. (2009) articulate the importance of material and resources during teaching and learning process. Having a thorough inspection at EMS CAPS document (2011), it is notable that this policy does not speak much about the material and resources that teachers should use. In that note, this can be regarded as a huge shortcoming in this policy because EMS, especially in grade 9 Financial Literacy topic, should be accompanied by the specific instruction to teachers with regard to material and resources to use. In addition, this is for the reason that EMS Financial Literacy is aimed to prepare the learners for Accounting. Therefore, to assure that learners can easily understand this topic, there must be an arrangement of resources that support teaching and learning process of this topic. Teaching and learning must be supported by resources, which is why Khoza (2012) argues that the resources are actually the aids. This suggests that resources help teaching and learning process. In other words, without the resources for EMS Financial Literacy topic, teaching and learning process might experience difficulties, as a result, lesson objectives are likely to be not achieved. EMS policy document ought to speak louder about the resources, especially because this curriculum is formulated for the whole country, while other schools are located in deprived contexts where it become difficult for learners to understand the content without the use of necessary resources. For example, think about that innocent child in one of the deep rural areas in South Africa, teach Financial Literacy topic and talk about source documents, talk about banks. This becomes

a challenge for learners who have never been in urban areas because they are not used to some of the concepts of the content as they have never encountered or seen them in real life. This suggests that EMS teachers, especially in under-resourced schools or deprived contexts, must be creative and should be able to generate their ideas on how to make EMS content easily understandable to learners.

Furthermore, the study conducted by Khoza (2013) acknowledges that the resources can be classified into three types, namely: hard-ware resource which is regarded as a tool, machine or equipment used for teaching and learning; the study is also acknowledging the soft-ware resource which is regarded as a material that is used along with hard-ware resource to demonstrate information; and the last one is ideological resource which is regarded as a resource that is invisible, this means that these are the resources that cannot be seen or can be regarded as resources that are not tangible, for example, the methods of teaching. On the other hand, Accounting CAPS document specifies the material and resources teachers and learner must have for teaching and learning process. According to this policy documents, teachers must have different types of textbooks for reference purposes, policies, partnership agreements, legislation such as Companies Act, computer, internet, et cetera. This policy is also instructing the learners to have textbook, accounting stationery and calculator (Department of Education, 2011). However, even though the subject is specifying the suitable resources to be possessed, but it can be recommended that teachers and learners must not only be limited to what is prescribed by the policy, but teachers need to be creative and generate ideas on which other resources that can be more useful, even though they are not specified in a policy.

#### **2.6.2.8 EMS: Teaching and Time allocation**

Van den Akker et al. (2009) describe time as to when teachers are teaching. According to CAPS document policy for EMS and Accounting, teachers are guided by time outlined in this policy as to when teachers must start and finish the particular topic. Time has been found as being one of the challenges that can lead to high failure rate, because the curriculum policy suggests quite a number of topics which are to be taught within a short space of time (Schmidt, Green & Madison, 2009). This pressure that is placed by short timeframe for teachers leads teachers to the implementation of strategies that may be risky to the success of learners because Green et al. (2009) reveal that sometimes teachers combine topics that are ought to be taught separately and teach them simultaneously so that they can finish the syllabus within the stipulated timeframe. Therefore, this leads to confusion in learners. The stipulation of teaching

time (timeframe) for EMS (Financial Literacy) and Accounting as indicated in CAPS document is as follows: EMS is allocated two hours of teaching per week and the policy further indicates that one hour of these two hours must be devoted for the teaching of Financial Literacy topic because the core topic in EMS is Financial Literacy which is intended for the development of Accounting skills in learners (Department of Education, 2012). Accounting is allocated four hours per week, for Grades 10, 11 and 12 (Department of Education, 2012).

#### **2.6.2.9 EMS: Teaching Location**

According to CAPS (2011, p.20) when teaching the EMS topics, the context of the school must be considered. Van den Akker et al. (2009) describe location as a place where teachers are teaching. This suggests that location is seen as a meeting point for teachers and learners for the teaching and learning to take place for EMS Financial Literacy and Accounting. In addition to this, it is noted that EMS and Accounting CAPS documents are silent about the location because this policy is clearly and directly designed for schools. Therefore, the assumption of the Department of Education is that schools' classrooms are being used as a location in which the learners are taught. However, other scholars like (Folmer, Nieveen & Schildkamp, 2011) seem to contend that teaching and learning may take place even outside the classroom. This clarifies that it is not every time where teaching and learning demand to occur inside the classroom, but at times, it can even take place outside. Bernstein (1975) notes that teaching and learning must be held in a location that best suits the nature of the subject, in this case, which is EMS Financial Literacy and Accounting.

#### **2.6.2.10 EMS: Assessment**

According to Van den Akker et al. (2009), assessment is described as a method of assessing. Bell and Cowie (2001) add that assessment is seen as a process that teachers use to acknowledge and respond to learners' learning for the purpose of improving the learning. This suggests that there is a great need for teachers to assess the learners in order to see if they understand and follow the lesson in EMS Financial Literacy and Accounting. Many scholars such as Linchevski, Kutcher and Olivier (2007) have suggested different definitions of assessment, but all the definitions are revolving around the same idea about the assessment. In addition, Madaus and Kellaghan (1996) assert that assessment is an activity that teachers design to check if the learners know, understood or can do what has been taught. EMS and Accounting teachers can conduct assessment in different methods to determine whether the intended objectives of a lesson have been achieved or not (Gronlund & Waugh, 2009). This means that

there is no way EMS and Accounting teachers can know if the objectives of a lesson are met, except by assessing. Linchevski, Kutcher and Olivier (2007) note that assessment can be described as a channel of communication that is very important to make teachers, learners, parents and other stakeholders aware of what learners have understood in a learning process.

Citing from the abovementioned scholars on their definitions about the assessment, it is clear that assessment may be conducted by teachers for different reasons that reinforce the effectiveness in learning. Mostly, assessments can be done to check whether the learners have understood what has been taught, as suggested by scholars in the above paragraph. In addition, William (2011) supports the declaration from other scholars that it is only through assessment that a teacher can find out whether a particular teaching of a topic has achieved the outcomes that were intended. According to the definition of assessment as indicated in CAPS document, it is a process that teachers use to identify, gather and interpret information about the learners' performance through applying different forms of assessment (Department of Education, 2011). William (2011) also concurs that the assessment can be done to check the learners' understandings and he add that learners can be assessed for decision making such a determining the learner's state of readiness to proceed to the next grade. That is why there are different types of assessments as they vary from formative and summative, as indicated by Khoza (2015a).

Furthermore, CAPS document (2011) also notes that assessment helps to provide feedback to both teachers and learners, so they can monitor themselves and improve by changing teaching and learning strategies if the outcomes are not satisfactory. The programme of assessments for EMS and Accounting as illustrated in CAPS document will be illustrated below, specifically for Grade 9. However, it is noted that the CAPS document suggests the cognitive levels for both EMS and Accounting assessments. It is very imperative that when EMS and Accounting teachers are conducting the assessments, they take into account that the policy document (CAPS) indicates that assessment tasks must be set based on different levels that are referred to as levels of cognitive demand as developed by (Bloom, Engelhardt, Furst, Hill & Krathwohl, 1956). This suggests that the assessment tasks must be suitable to the levels of the learners that are being assessed in terms of age, knowledge and grade level because the purpose of assessing is not necessary to trick but is to test the learners' understanding of what was taught. If the complexity of the assessment task is not carefully inspected with great care before given to learners, which will be more likely to create problems and make the assessment task to be

unlawful according to the rules of assessments that are indicated in CAPS document. This has also been supported by (Anderson, Krathwohl, Airasian, Cruikshank, Mayer, Pantrich, Wittrock, 2001) as they state that teachers must always ensure that assessments tasks conform to the weightings of cognitive levels that are suggested in subjects' policy document.

**Table 2.1: Range of cognitive levels of assessment as suggested in EMS CAPS document**

Cognitive levels	Activity	Percentage of task
Lower order	Assessing knowledge and remembering	30%
Middle order	Assessing understanding and application	40%
Higher order	Analysing, evaluating and creating	30%

(DBE, 2011)

**Table 2.2: Range of cognitive levels of assessment as suggested in Accounting CAPS document**

Cognitive levels	Activity	Percentage of task
Knowledge and comprehension Levels 1 and 2	Basic thinking skills (e.g. factual recall, low-level comprehension and low-level application)	30%
Application and analysis Levels 3 and 4	Moderately high thinking skills (e.g. more advanced application, interpretation and low-level analysis)	40%
Synthesis and evaluation Levels 5 and 6	High-order thinking skills (e.g. advanced analytical skills, evaluation and creative problem-solving)	30%

(DBE, 2011)

**Table 2.3: Programme of assessment for Grade 10 as illustrated in Accounting CAPS document**

	Term 1		Term 2		Term 3		Term 4		
Assessment	Presentation	Test	Project	Mid-Year Examination	Case Study	Test	Year Mark	End of year examination	Total
Total marks	50	100	50	200	50	100		300	
Convert to a mark out of:	10 (50 ÷ 5)	20 (100 ÷ 5)	20 (50 ÷ 2.5)	20 (200 ÷ 10)	10 (50 ÷ 5)	20 (100 ÷ 5)	100	300	400

(DBE, 2011)



## **2.7 CONCLUSION**

The literature review presented here shows the EMS as a Senior Phase subject that is integrated of three components, namely: The Economy, Entrepreneurship and Financial Literacy. The nature of Accounting has also been reviewed. The literature also discussed the debates around EMS and Accounting, and also the Accounting skills that must be acquired by learners in EMS subject. Moreover, the literature review was supported by two theoretical frameworks, namely: The Curriculum Integration theory by Drake (1998) and the Curricular spider web by Van den Akker (2009) and Brugman (2014). These two frameworks underpin the study and give clear guidance on the collection and analysis of data. The curriculum integration theory by Drake gave a direction on the breakdown of EMS as an integrated subject, while the Curricular spider web outlined the ten important concepts, namely: accessibility, rationale, goals and objectives, content, learning activities, teacher role, material and resources, time allocation, location and lastly is assessment. Van den Akker et al. (2009) interpreted these concepts by adding questions so that they can be easily understood. Thus, the next chapter presents the research process for the study.

# **CHAPTER THREE**

## **RESEARCH METHODOLOGY**

### **3.1 INTRODUCTION**

The previous section presented the literature review of the study. This present chapter discusses in detail, the processes and procedures used in this qualitative case study, which explores teachers' views on the role of EMS in preparing the learners for FET Phase Accounting. Aspects of methodology and research design discussed briefly in chapter one will be explored in greater detail in order to justify the choice of a qualitative approach, case study and paradigm. The chapter will also describe the participants involved in the study, and the instruments used to generate data. Data analysis method (thematic approach) will be discussed to provide the process in which the data were analysed. The chapter concludes with the discussion of ethical considerations and limitations of the study.

### **3.2 RESEARCH PARADIGM**

Paradigm is a way one views and understands the world (Martens, 2014), and is driven by certain theories and beliefs (Nieuwenhuis & Maree, 2007). The paradigm employed by a researcher is a mirror of certain beliefs about the nature of reality. Furthermore, Christiansen, Bertram and Land (2010) articulate that a paradigm employed by a researcher represents certain ways of viewing the world to determine who supports which view, what is suitable to research and how to go about the research. This means that the paradigm employed by a researcher is properly demarcated by how it produces data and how it interprets the research findings. There are various types of paradigms such as positivism, interpretivism, critical and pragmatism that could underpin a study. Cohen, Manion, and Morrison (2011), state that each research paradigm is classified based on the level of thinking starting from ontology, epistemology, methodology and axiology.

The study was located within the interpretive paradigm. This paradigm served as a guide to generate and interpret data for the study. The reason for the choice of this paradigm in this study was to interpret the teachers' views on the role of EMS in preparing the learners for FET phase Accounting. Cohen, et.al. (2011) indicate that interpretivism is about how one understands human experiences in the world. This exploration of teachers' views was conducted by examining their views based on Accounting and EMS teachers in Pinetown

District. Thus, this study favoured the interpretivist paradigm because it naturally allows researchers to explore and understand research participants' meanings and interpretations of their lived experiences. This suggests that interpretivism enabled the teachers as participants to respond to research questions by referring to their lived experiences and high knowledge in the field regarding the phenomenon under study.

From the foregoing, a critical paradigm was not considered suitable for this study because its emphasis is on issues of justice and fairness in the society (Cohen, Manion & Morrison, 2000). This suggests that critical paradigm focuses more on striving to transform the society to a more democratic society than an attempt to understand emic lived experiences. In addition, the study did not favour the post-positivist paradigm because this paradigm primarily uses observation and reason as means of understanding human behaviour. Thus, Pizam and Mansfield (cited in Chauhan, 2018) argue that post-positivism differs from interpretivism as the goal of the former is more grounded on experiments and solid predictions. Thus, this paradigm is primarily concerned about uncovering the truth and presenting it by an empirical means, based on the assumption that the world is ordered and can only be studied objectively (Oates, 2006). Hence, since the focus of this study was not to bring about societal justice or to understand behaviour through experiments or predictions, the interpretivist paradigm was deemed suitable for this study. Thus, this study intended to explore the teachers' views based on the interpretation of their lived experiences in the field in accordance with the phenomenon under study. Furthermore, Cohen, Manion, and Morrison (2007) state that interpretivism is the most suitable paradigm for studies that seek to understand and interpret a certain world of human experiences. This suggests that interpretivism paradigm is grounded on the realistic approach of data collection such as interviews and field-based observations. This also implies that the researcher seeks to understand the world through direct encounter with the context or the lived experiences of participants. Therefore, this paradigm was employed in order to get first-hand information about the phenomenon under study through direct interaction with the participants, and to as well be open to the varying meanings and interpretations the participants might have made from their lived experiences.

### **3.3 RESEARCH APPROACH**

There are three basic types of research approaches that are commonly used by researchers, namely; qualitative, quantitative and mixed method approaches. McMillan and Schumacher (2006) note that a qualitative approach gives a detailed description about the situation, events,

attitudes and thoughts of the participants regarding the phenomenon of the study. Quantitative approach, on the other hand, is defined as the approach that intends to base its findings on numerical data (Maree, 2012). This conveys the message that the data or findings of a quantitative research are expressed in numbers. Furthermore, Creswell (2014) argues that the quantitative approach is a closed-ended approach. This illustrates that the responses from participants are more likely to be limited to the questions asked and cannot be easily expanded during the data collection. The researcher can also opt to employ both qualitative and quantitative approach, known as the “mixed method approach”, which Creswell and Plano Clark (2011) describe as an approach that focuses on collecting, analysing and combining both qualitative and quantitative approaches in one study. Creswell (2014) further states that whenever this approach is employed for a study, the prescribed procedures of both approaches need to be strictly complied with. This study employed a qualitative approach. This approach was deemed the most suitable for the present study, as the researcher can ask questions that are triggered by the responses during the interview process. This approach thus supported this study because it allowed the researcher to receive data in a form of words and descriptions, unlike quantitative approach which allows the researcher to receive data in a numerical form (Christiansen, Bertram, & Land, 2010).

There are quite a few scholars who have written extensively on the qualitative research approach. For example, Lichtman (2010) affirms that qualitative research is a practice of conducting a verbal communication with people who have got high experience in the particular phenomenon. That is why qualitative approach was used in this study because it allowed the researcher to interview the participants, particularly comprising the Accounting and EMS teachers to explore their views on the role of EMS, specifically the Financial Literacy topic in preparing the learners for FET phase Accounting. Henning, Van Rensburg and Smit (2004) also agree that a qualitative approach produces the deep findings instead of quantitative approach.

Cohen et al., (2011) as well as Silverman (2013) indicate that qualitative approach consists of different sub-approaches, but all these sub-approaches are not depending on mathematical data. Since this study employed reflective activities and semi-structured face-to-face interviews to generate data, this approach was considered as more relevant for this kind of study. This choice agrees with McMillan and Schumacher’s (2010) description of the approach as a system of gathering data through words, and which allows for further descriptions of data during the

process of gathering, as well as a good opportunity for the interpretation and clarification of phenomenon. This therefore suggests that the qualitative approach does not intend to quantify data.

### **3.4 RESEARCH DESIGN**

After the research question has been developed, it is very important for the researcher to choose the research design. A research design is "...a general plan of how the researcher will go about in answering the research questions" (Saunders et al. 2009, p. 600). Cast in this way, a research design provides an overall direction for the research including the process in which the research is conducted (Saunders, 2009). In this study, a qualitative case study was adopted as a research design. Flyvbjerg (2006) describes a case study as a full scrutiny of a research phenomenon and consists of parts of a narrative. According to Baxter and Jack (2008), qualitative case study is a research design in which a researcher makes the exploration of a research phenomenon easier within its context by using data from different sources. Cronin (2014) states that case study research places its focus on specific situations, providing a description of individual or multiple cases. In using this design, the researcher can investigate 'everything' in that situation, be it individuals, groups, activities or a specific phenomenon. Also, Yin (2009) notes that a case study research is an empirical inquiry that aims to discover an in-depth phenomenon that is being studied in its actual setting. A case study allows the researcher to often consider the complete real-life events and behaviours of people with regard to the phenomenon being studied (Yin, 2009). Therefore, case studies are suitable for qualitative research (Mertens & McLaughlin, 2004). According to Letty, Shezi and Mudhara (2012), case studies allow the researcher to closely study the phenomenon in comprehensive detail.

A case study design was adopted for this research because the researcher intended to explore the teachers' views on the role of EMS in preparing the learners for FET Phase Accounting. The reason and benefit of using the case study was that it allowed the researcher to get an in-depth information of the case being studied. Maree (2007) asserts that the normal characteristic of case studies is that they go all-out to get a comprehensive understanding of how the participants interrelate with each other in a certain circumstance alongside how they make meaning of the research phenomenon. Bertram and Christiansen (2014) indicate that a case study is descriptive in its nature and it addresses the research questions as required by the exploration of the study's phenomenon. Maree (2007) also articulates that a case study design is applied by a researcher when the study has 'how and why' questions. Thus, since the present

study sought to understand how teachers view the role of EMS as well as why they view it that way, the case study design perfectly fit within the scope and context of this study.

Therefore, the case of this study consisted of Grade 9 EMS teachers and Grade 10 Accounting teachers. However, it is important to note that Henning (2004) warns that a researcher must be sensitive to the context of the study when conducting a case study. Also, in consideration of the paradigm being employed by this study, a case study was more appropriate to be used as it is in line with the interpretive paradigm. Consequently, Yin (2012) asserts that a case study is adopted by a study to accommodate the comprehensive context and complex issues in real setting. Also, a qualitative case study appeared to be the most suitable design for this study because it allows for an exploration of the phenomenon in its context and through the use of multiple sources of data generation (Baxter & Jack, 2008). Hence, in this study, a case study was used as a design the reason being that the intention was to explore the teachers' views on the role of EMS in preparing the learners for FET phase Accounting and the three research questions which have 'what, why and how' also contributed to this choice.

Furthermore, the reason for using the case study was that it enabled the researcher to capture the exact picture of teachers' views on the role of EMS in preparing the learners for FET Phase Accounting, which helped in providing answers to the research questions in this study (Yin, 2009). Again, the case study design allowed the researcher to use reflective activities and face-to-face semi-structured interviews, since it can be used in several situations. In addition, Coetzee (2009) indicates that a case study provides a perceptive understanding about the individual case that is being studied. Hence, a case study strives to understand the experiences of the research participants. In this study, the researcher has explored the case of five secondary schools in Pinetown District. The targeted schools were those that were offering Accounting as a major subject in the FET Phase and also offering EMS as a subject in the GET Phase. The case of these schools was studied by fully engaging the Accounting and EMS teachers as selected participants of the study. The intent of this case was to explore if these teachers do view and understand EMS as a subject that plays a role in preparing the learners for FET Phase Accounting.

The case was extended to further explore if these teachers, especially EMS teachers, see and teach EMS as an integrated subject by ensuring that there is an effective delivery of the Accounting focus in order to get the learners ready for enrolment for Accounting in Grade 10.

Correspondingly, while the case was being studied, the Accounting teachers were expressing their views by relating to their real-life experiences to attest if EMS does play a role for them in preparing the learners for Accounting. Nevertheless, case study has some limitations that the researcher has to take into account when adopting it. A case study can provide the views of one case and use it to generalize about the entire population, for example, about other schools or districts that were not participating in the study. This clarifies that a case study may not provide the wider picture, especially if it is based on the smaller scale. On that note, the findings of this research were not intended to generalize but to generate rich information that is valuable and beneficial.

### **3.5 SAMPLING**

Christiansen and Bertram (2010) describe sampling as deciding on individuals or sources to use in order to generate data. Cohen, et. al., (2011) also affirm that individuals that are selected for data generation are referred to as the sample. Dawson (2007) adds that, sampling can be defined as the method of selecting a small and manageable quantity of participants to be involved in the generation of data. There are various types of sampling that a researcher can employ for academic research such as probability sampling and non-probability sampling (Cohen et al., 2011). Probability sampling includes random stratified sampling, cluster sampling, stage sampling, and multi-phase sampling. Non-probability sampling includes convenience sampling, quota sampling, and purposive sampling (Cohen et al., 2011).

This study employed non-probability sampling, specifically purposive and convenience sampling to select the research site and the participants. Since the researcher wanted to go for depth rather than breadth, it was suitable to select only five schools offering Accounting as a school major subject in the Further Education and Training (FET) Phase in Pinetown District and offering EMS in the GET Phase. The choice of the schools was based on accessibility to the researcher. Ease of access to the schools was a consideration seeing that the researcher was a part-time student doing full thesis as a full-time teacher. This necessitated confining the study to neighbouring schools where the researcher work. Therefore, convenience sampling (as aforementioned), which according to Plano Clarke and Creswell (2008), involves including the sampled respondents who are easily accessible and willing to participate. In this study, the researcher purposively sampled EMS and Accounting teachers from five secondary schools in Pinetown District.

Cohen, et. al., (2011) add that this method of sampling (convenience) is good to get easy accessibility to very knowledgeable individuals for a specific purpose. The selection of Accounting and EMS teachers was based on the fact that there is a high potential of generating rich data needed to answer the research questions in the study. Ten participants participated in the study. There were two participants (one Grade 9 EMS teacher and one Grade 10 Accounting teacher) from each school.

### **3.5.1 Convenience sampling**

Remler and Ryzin (2014) define convenience sampling as a sampling method in which people are sampled simply on the basis that they are convenient sources of data for researchers. This type of sampling was preferred for this study in consideration that there are various factors that are impacting during data collection process. The examples of these factors are time and accessibility. On that note, it was necessary for the researcher to take into account that since conducting a full thesis and also working as a full-time educator, therefore, it was deemed necessary to select the participants that could be easily accessed in terms of geographical setting and also consider the issue of time.

The sampling of this study was convenient because the researcher ensured that the participants are the teachers that are from neighbouring schools, close to the school where the researcher is teaching and the university where the study is registered and conducted under. This sampling method did not contradict the study in terms of its location because the researcher selected teachers from five schools under Pinetown District and the study is located within the same district. These were mostly the teachers that the researcher is teaching with in the same cluster, therefore, they were easily accessible and available to participate. Christiansen et al. (2010) affirm that in convenience sampling, the researcher has to ensure that it is easy to reach the participants.

### **3.5.2 Purposive sampling**

McMillan and Schumacher (2010) indicate that purposive sampling is employed by the study to join together with participants that have expertise, experiences and in-depth and deep understanding of the phenomenon that is targeted by the study. In this study, the participants were purposively chosen to generate data because they have a clear and deep understanding of the role of EMS in preparing the learners for FET Phase Accounting. Furthermore, the study employed the purposive sampling because participants that are made up of Grade 9 EMS



teachers and Grade 10 Accounting teachers from the five schools had in-depth knowledge and experiences regarding the phenomenon of the study. On that note, this method of sampling increased the possibilities of receiving rich data. Additionally, the adoption of purposive sampling allowed a specific selection of Grade 9 EMS teachers and Grade 10 Accounting teachers because they have the lived experiences in teaching the aforementioned subjects. This type of sampling prevents the researcher from providing findings that are based on assumptions because, according to Onwuegbuzie and Leech (2007), this sampling method does not give a room for a researcher to make generalisations or predictions. The participants in this study were given pseudo names for anonymity. Participants' details and information are shown in Table 3.1 below:

**Table 3.1: Sample Distribution Table**

Serial No.	Participants	Schools	Years of Experience	Subject	Grade	Age category	Gender	Qualification
1	Mrs Govender	School A	15	EMS	9	30 – 39	Female	Bcom Accounting
2	Mrs Brown	School A	32	Accounting	10	50 – 59	Female	Bcom Accounting
3	Mrs Blose	School B	8	EMS	9	50 – 59	Female	Bcom Accounting & PGCE
4	Mr Mdunge	School B	1 ½	Accounting	10	20 – 29	Male	Bachelor of Education
5	Mr Nkosi	School C	2	EMS	9	20 – 29	Male	Bachelor of Education
6	Miss Myeza	School C	3	Accounting	10	30 – 39	Female	Bachelor of Education
7	Mr Sithole	School D	3	EMS	9	20 – 29	Male	Bcom Accounting & PGCE
8	Miss Mokoena	School D	25	Accounting	10	50 – 59	Female	ACE Accounting & PTD
9	Mr Maduna	School E	4	EMS	9	20 – 29	Male	Bachelor of Education
10	Mrs Madlala	School E	5	Accounting	10	30 – 39	Female	Diploma in Accounting & PGCE

Ten teachers participated in the study. There were two participants (one Grade 9 EMS teacher and one Grade 10 Accounting teacher) from each school. In an instance where the school had one teacher teaching Accounting in Grade 10 and EMS in Grade 9, that teacher was not interviewed twice, this was to ensure that there is no duplication of the participant. Instead, another teacher teaching in another division in the Grade was used as an alternative, provided that the teacher is teaching one of the subjects being considered in the research, for example, this criteria occurred in school C. Nevertheless, in a case where there was no alternative, that school was exempted in the first place. For instance, two schools which cannot be revealed for the sake of anonymity were exempted from participating.

One of the reasons why this type of sampling was adopted for this study is that it enabled the researcher to get in-depth information from the participants, which provided a rich data for the study. Cohen et al. (2011) affirm by indicating that purposive sampling is more concerned with gaining an in-depth information. Also, Cohen et al. (2011) add that when a researcher is purposively selecting the participants, there are greater possibilities of accessing well-informed people who relate to the phenomenon being studied. Onwuegbuzie and Leech (2007) also add that when a researcher has adopted a qualitative research approach, it is necessary to ensure that the sample size is enough to generate constructive descriptions and rich data. However, Cohen et al. (2011) articulate that the size of the sample must not be too plenty to the extent of causing the data to lose meaning and that it must not be too small so as not to prevent the researcher from generating rich data.

### **3.6 DATA GENERATION METHODS**

Data generation methods can be described as the process whereby the information that is relevant to your research is being put together, which involves the techniques that are applied by the researcher to select data after collecting it (Wahyuni, 2012). This study selected the primary data (Wahyuni, 2012), because all data collected was original and was collected for a specific purpose in the mind of the researcher. In this study, reflective activities and face-to-face semi-structured interviews were used as data generation methods. Thus, the participants were requested to complete the reflective activities regarding the phenomenon of the study. Thereafter, they were interviewed to validate the data received from reflective activities. The following two sections provide a further and detailed elaboration on the instruments of data collection that were used in this study.

#### **3.6.1 Reflective activity**

This study used reflective activity as the main method of data collection from participants. Reflective activity is defined as a written activity that requests the participants to complete a set of open-ended questions regarding the phenomenon of the study (Cohen et al., 2011; Valli, 2009; Milam, 2008). The abovementioned scholars used reflective activity so that the participants have a thorough reflection on their lived experiences in order to improve the meaning to their future practices. This implies that, in this study, Accounting and EMS teachers were provided with an opportunity to mirror their teaching practices for advancing the teaching and learning of these subjects. Reflective activity was designed in accordance with the

curriculum integration and curricular spider web as the frameworks that were adopted to frame this study in Chapter Two.

Furthermore, reflective activities are imperative in assisting the researcher and participants to analyse, understand and get a meaning of a phenomenon. During the phase of reflection, evidence is taken into account and plans are prepared for future practices (Reason & Bradbury 2008). According to Milam (2008), a reflective activity is a written activity that requests the participants to answer the questions concerning the phenomenon of the study. Hence, reflective activity questions of this study were aligned with the exploration of teachers' views on the role that is played by EMS to prepare the learners for FET phase Accounting. These reflective activities also aimed to discover if the teachers, especially EMS teachers, understand and view this subject as an integrated subject or not. However, the researcher did realise that reflective activity may be time consuming if the participants were to be asked to complete it during the session of individual interviews when the researcher was physically with them as there was a possibility that they could end up compromising the genuineness of their answers. Therefore, the researcher allowed the participants to complete a reflective activity on their own time; and the timeframe that was convenient for both the participants and the researcher was stipulated based on a mutual consensus.

### **3.6.2 Interviews**

According to Coetzee (2009), interview is a strong tool not only for generating data, but it also helps to encourage social communication between the participants and the researcher; and it also provides a wider view of the phenomenon of the study. As a researcher, there was an anticipation that the interviews were going to allow a space to mingle with participants before and after the interviews. The interviews grounded within qualitative approach are the flexible means to even preserve and archive the voices and the ways of how people justify their experiences (Rabionet, 2011). Coetzee (2009) adds that there are greater and highly guaranteed possibilities of obtaining rich data that gives the researcher a thorough understanding of the participants' real and lived experiences. Therefore, it can be argued that interviews are capable of making the researcher confident that the data to be collected would be rich. However, other scholars like (Seidman, 2013) indicates that even though interviews may be trusted to produce rich data, it is important that the researcher exercises a high level of professionalism and gives an earnest consideration during the process.

Maree (2012) and Cohen et al. (2007) indicate that interviews assist in filling the gaps created in other forms of data collection, for example, in this study, the interviews assisted in answering the questions that were not clearly answered through the completion of reflective activities. Hence, during the interviews, the participants had an opportunity to further explain and expand on their responses. There are various types of interviews such as focus group interview and individual interview which can be set as a structured, unstructured and semi-structured interviews, which the researcher can choose from. This study employed the face-to-face semi-structured interview which was conducted after the participants were done completing reflective activities.

### **3.6.2.1 Individual semi-structured interviews**

McMillan and Schumacher (2006) describe semi-structured interviews as open ended response questions to get participants' meanings and understandings of their lived experiences. As this study was driven by qualitative approach, therefore, the triangulation was employed to generate data through using different instruments of data collection which are reflective activities and semi-structured interviews (Cohen, Manion & Morrison 2011), and this was supported by the use of audio recordings and journal notes for data storage purposes. Interviews were conducted to get the perspectives of the EMS and Accounting teachers, irrespective of the post levels they were ranking. These teachers were selected from five schools in Pinetown District, because qualitative approach, as employed in this study, does not focus on the large number of participants (McMillan & Schumacher, 2010).

Furthermore, McMillan and Schumacher (2006) recommend semi-structured interviews by considering that the participants' responses are wide open to obtain rich and expressive data. Individual semi-structured interviews were designed whereby there was a face-to-face interaction with the individuals, being made up of flexible questions and other questions were anticipated to flow in, as they would be triggered by the proceeding conversation between the researcher and the participants (DiCicco-Bloom & Crabtree, 2006). Moreover, Coetzee (2009) indicates that interviews offer the deep data when the researcher asks penetrating questions. Therefore, the researcher was confident that the rich data would be obtained if asking probing questions and that individual interviews were going to provide the researcher with social cues, for example, the participant's facial expression, voice and body language. One of the advantages of this technique is that it gave no provision for time consumption between the questions and responses, Opdenakker (2006) also attests to this fact. Consequently, five Grade

9 EMS teachers and five Grade 10 Accounting teachers (one EMS and one Accounting from each school) were interviewed individually to validate the information generated from the reflective activities. Each interview took approximately 30 to 60 minutes. Through the signed consent form by each participant, the researcher's laptop to audio-record the interview for transcription and storage purposes was used.

### **3.7 DATA ANALYSIS**

Data analysis can be described as the systematic means to study the whole and break it down into different parts (Cohen, Manion & Morrison, 2011). Hence, this suggests that analysing data is not a task that can be easily completed within a short space of time. Pope, Mays, Ziebland, le May, Williams, Coombs and Doorbar (2006) state that coding data is one of the most important steps the researcher has to go through in order to put data into order. However, Rallis and Rossman (2012) add that when a researcher is analysing and interpreting a qualitative data, it is likely to be a hard task because the researcher must make meaning of the responses that were given by participants. By this assertion, it means that as a researcher, one needs to have a full awareness that, it is not all about collecting data, but to then analyse data so that the research questions are eventually answered, and to make meaning of the findings.

In this study, data generated was analysed through the use of thematic data analysis. According to Braun and Clarke (2006), thematic data analysis is more suitable for analysing qualitative data. On that note, in this study, data was thematically analysed by looking for themes and patterns from the participants' responses to make sure that the findings are located according to similarities. Furthermore, the collected data was transcribed verbatim, transcripts were read several times before moving on to coding, using the line by line coding approach. Thus, the researcher identified and grouped all the responses according to their correlations to the themes; and the patterns were divided into sub-patterns. Also, the reason for the use of verbatim quotes was that the researcher wanted to ensure the authenticity of the voices of participants which also ensured zero dilution of their responses. However, Cohen et al. (2011) add that one of the weaknesses in data analysis is the issue of data transcription, on the note that transcription can be time consuming and requires high costs especially for researchers who may decide to hire a transcriber to transcribe data. For this study, the data was transcribed by the researcher by starting with verbatim quotes from the reflective activities and then listened to the interview audio-recorded responses which were later transcribed.

### **3.8 TRUSTWORTHINESS**

Trustworthiness ensures the credibility of a qualitative research (Guba & Lincoln, 1994), and these scholars add that the trustworthiness of any qualitative research must address the following issues: credibility, transferability, dependability and conformability. These issues are all claimed to be strengthening the trustworthiness of the qualitative study. Wahyuni (2012) affirms that trustworthiness of the study is important to measure its worth. Hence, the vital issues that strengthened the worth of this study are discussed below.

#### **3.8.1 Transferability**

Transferability measures as to whether the results of the study are transferable into other contexts or not (Christiansen et al., 2010). In this study, transferability was upheld by ensuring that the purpose of the study was clearly explained to all the participants. Transferability can involve ensuring that all the findings from data collection of the study are well earmarked so that they are easily transferable into other contexts. The findings of this study as a qualitative study can be transferred through the applicability of the findings in other contexts. In this study, the transferability was ensured by enhancing that the exact findings of this study (the exploration of teachers' views on the role of EMS in preparing the learners for FET Phase Accounting) are beneficial and can also be applied in other similar contexts as this study. Furthermore, this dimension offers plentiful details about the setting so that the readers can decide whether to spread and use the findings in other settings or not (Shenton, 2004). The participants that were selected by this study were trusted and expected to provide plentiful details of the phenomenon that was targeted by this study. Hence, the findings are supportive and useful especially to educators who are teaching EMS and Accounting because they will have more light and understanding about the role the EMS plays in preparing the learners for FET Phase Accounting.

#### **3.8.2 Dependability**

Elo et al. (2014) assert that dependability can be defined as the extent of authenticity that the data can contain. Moreover, to ensure the dependability of the study, all methods and processes in this study were reported in full detail as all the facts were given and described completely to ensure that in future any researcher can repeat the same study and still obtain the matching results (Shenton, 2004). Dependability then counts on providing truthful data, which is why in this study, it has been noted under data generation methods that during the interviews' proceedings, the researcher was making use of audio recordings so that the evidence of data

collected can be easily archived. In addition, this has helped to ensure that the findings are accessible to readers. Cohen et al. (2011) add that, at some stage the researcher must return to the individuals whom data was collected from and test if the findings are dependable. Given the fact that the questions of this study were noted down and all the interviews' proceedings were audio recorded, this helped to ensure the dependability in this study. Besides, when completing, collecting and transcribing the participants' responses, the final data was provided to them so that they could verify that they were not misquoted.

### **3.8.3 Confirmability**

Bryman and Burgess (2002) define confirmability as the extent to which the findings can be proved by other researchers. In this study, the participants were given the same questions, in a sense that the researcher was careful in ensuring that all the participants' views are explored on a similar set of instruments of data collection to avoid biasness. Pannucci and Wilkins (2010) also suggest that it would be wise if a researcher can avoid any sort of interruption that may lead to a biasness within the study. This study was confidently expected to be unbiased as the same questions were provided to participants and the responses were accepted and taken as they were, without tampering with the meaning of responses.

### **3.8.4 Credibility**

The last dimension of trustworthiness is referred to as the credibility, which measures how truthful the findings are. Watkins (2012) indicates that the confirmability aims to ensure that the study finds truth, as well as the accuracy of the data. Tolb (2012) indicates that, for the researchers to counteract untruthfulness and inaccurate data, they must be well-informed about this factor and put on necessary measures to avoid it. Furthermore, Guba and Lincoln (1994) described credibility as ensuring that the findings generated from the study reflect the reality and lived experiences of the participants, while Kerlinger (1964) adds that credibility ensures the authenticity of data obtained and discovered from the participants' reflections. In this study, the researcher ensured credibility by using common triangulation methods; triangulation is a collection of data from various sources (Cohen et al., 2011). Hence, in this study, the researcher used two methods of collecting data, namely: reflective activity and face-to-face semi-structured interview. Data was recorded to facilitate credibility. In order to ensure authenticity and trustworthiness, the researcher used integration and curriculum spider web as frameworks to underpin and guide data generation process of this study.

### **3.9 ETHICAL ISSUES**

Ethics can be defined as the vigilance of the researcher to respect and protect the rights of other people within the study (Cohen et al., 2010). In this study, even though the main concern was to conduct the study and get the results from the selected participants, the researcher ensured that the constitutional rights of the study participants were not violated. Hence, the following ethical precautions were taken all through the process of the research.

#### **3.9.1 Permission**

The research proposal was presented and submitted to the University of KwaZulu-Natal Research and Ethics committee before the collection of data so that the university would approve ethical clearance to conduct the research. The ethical approval to conduct the research was obtained from the University's research office. The gatekeepers of the schools which are the principals were requested to approve the collection of data, also the letter of permission was granted by the University and also submitted to the district office. In order for the researcher to access the participants, the principal of each school was visited to brief them about the research project prior to data generation and submitted the gatekeepers' letters to each of them. Following the principal's consents, the participants were recruited to participate in the study.

#### **3.9.2 Informed consent**

Having received permission to conduct the research from the principals, the participants were briefed about the purpose and the nature of the study. Upon briefing them about the purpose of the study, each participant was given the informed consent forms which contained information about the study and detailed the rights of the participants to withdraw from the study whenever they felt it was necessary. The researcher informed them that participation and withdrawal were voluntary.

#### **3.9.3 Anonymity**

In this study, the participants were assured and re-assured that their identities would be protected. Hence, the real names of participants and schools were not used; therefore, the participants and schools were anonymous and fictitious names have been used in replacement of their real names. According to Cohen et al. (2011), the research must also observe the ethical principles that include autonomy, beneficence and non-maleficence. In this study, all these



ethical principles were taken into account to ensure that there was no harm for any participant or person that participated in the study. This was to ensure that the autonomy of the participant was highly respected.

### **3.9.4 Confidentiality**

The purpose of the study was clearly unpacked and made clear to all participants that the study was exploring their views on the role of EMS, especially the Financial Literacy topic in preparing the learners for FET Phase Accounting. All the information generated from participants were stored safely and will be destroyed after five years.

### **3.10 ANTICIPATED PROBLEMS / LIMITATIONS**

The researcher was aware of the powerful influence of personal biases on the research process and data generated, particularly when the researcher is actively or passively part of the case under study. Thus, to prevent personal biases, the researcher's views were not voiced out to have inputs on the findings of the study. The researcher also allowed the participants to freely express their own views without influencing them. Another limitation of this study is that its findings were only based on the five schools selected only in Pinetown District, therefore they are not a full reflection of all teachers' views since the data was collected from only five schools and in one district.

### **3.11 CONCLUSION**

This chapter has presented the research design and methodology employed for the study. All the methods that were adopted by this study in order to collect data and answer the research questions were displayed and the choice of these methods was clearly justified. This chapter described the research paradigm, research approach, research design, sampling, methods of data collection, data analysis, trustworthiness/authenticity, ethical issues and the delimitations of the study. These methods assisted to provide a clear direction and strict order to a researcher as to how to go about in conducting the study and achieve the desired aims and objectives. Therefore, the teachers' views on the role of EMS in preparing the learners for FET Phase Accounting were successfully explored through the use of the aforementioned research methods. The following chapter is going to present the findings of the research and discussions originating from data generation. Data will also be analysed using the above-mentioned methods.

# CHAPTER FOUR

## DATA PRESENTATION, ANALYSIS AND DISCUSSION

### 4.1 INTRODUCTION

The previous chapter provided the research design and methodology that was employed in this study. This chapter intends to present the data that were generated through the use of individual face-to-face semi-structured interviews and reflective activities as the data collection methods that were adopted in this study. These findings originated from the questions that were designed through the adoption of curriculum integration and curricular spider web theories. Ten participants from five schools were purposively selected as participants for data generation purposes in this study. In the presentation of the findings, the direct quotes from participants are shown verbatim in order to reinforce the research findings. Thereafter, the findings will be discussions with literature and the theoretical frameworks that were discussed in chapter two.

The aim of this study was to explore the teachers' views on the role of EMS in preparing learners for FET Phase Accounting by answering three key research questions, namely:

- *What are teachers' views on the role of EMS in preparing learners for FET Phase Accounting?*
- *Why do teachers view the role of EMS in preparing learners for FET Phase Accounting the way they do?*
- *How do teachers minimise the factors that hinder EMS in preparing learners for FET Phase Accounting?*

In answering the above-mentioned research questions, the four major themes were identified as listed below:

- EMS as an integrated subject
- The elements and importance of EMS
- Hindrances to effective teaching of EMS
- Strategies to minimise the hindrances to effective teaching of EMS

The following pseudonyms for participants were used to ensure anonymity; Mrs Govender, Mrs Brown, Mrs Blose, Mr Mdunge, Mr Nkosi, Miss Myeza, Mr Sithole, Miss Mokoena, Mr Maduna and Mrs Madlala.

## 4.2 EMS AS AN INTEGRATED SUBJECT

This theme focuses on teachers' views on the nature of the subject EMS. It was found in this study that teachers viewed EMS as an integrated subject. This was evident in their views on the reasons and visions for teaching EMS and the content taught in the subject. The way in which teachers view the EMS is also evident in the location for teaching and assessment in the subject and the Accounting knowledge and skills acquired in EMS.

### 4.2.1 Teachers' understanding of EMS as an integrated subject

Teachers' responses revealed that EMS is a combination of different subjects that are put together in one unit. All the five participants held similar view reading their understanding of EMS as an integrated subject composed of different subjects. Mr Sithole was of the view that within EMS, there are three disciplines that are combined in one and the focus of learners is on all these three disciplines. He said: *"EMS has three subjects that are infused to one subject, the focus is not purely on one subject"*. Similarly, Mrs Govender listed the subjects' combination of EMS as illustrated in the comment below:

*"EMS is a combination of Accounting, Business Studies and Economics. The learners do not focus purely on one thing as we split between Accounting, Business Studies and Economics..."*

Likewise, another participant understood EMS as a subject that incorporates different subjects.

*"EMS is a study of Economic and Management Sciences. It does not focus only on one part; it has different subjects in one"* (Mr Nkosi)

Although Mr Maduna shared similar view with the three participants above, he further explained the integrated nature of EMS by indicating its importance to learners as illustrated in the excerpt below:

*"EMS is a subject that gives the learners an overview of what is happening in the business environment, transactions and the study of the economy we living in"*

Also, Mrs Blose described it as a Social Science subject which is a combination of Accounting, Business Studies and Economics. He said that *"EMS is a Social Science..."*

From the excerpts above, it is evident that all the participants shared similar view that EMS is an integrated subject that has different components in it. This finding is further confirmed by

CAPS (2011), as in this policy document, EMS is stipulated as an integrated subject constituted of three components namely: Economy, Entrepreneurship and Financial Literacy. This is also in line with Fogarty (2002) and Lenoir (2006) as they view curriculum integration as an application of different disciplines all related in one theme. In support of this, Hurles and Gittings (2010) concur that curriculum integration is the combination of different learning areas in one theme. However, there seemed to be some variations in the participants' views with regard to how integrated EMS is. This is affirmed by Lake (2009) who states that curriculum integration has different definitions that sound bit different but evolving around the same meaning which is the 'combination of different subjects'. Two participants, Mrs Govender and Mr Nkosi also shared similar views about their understanding of EMS because, apart from explaining that this subject speaks about Accounting, Business Studies and Economics, they stated that it differs from other subjects such as Maths and Technology where the focus of learners is purely on one subject, but in EMS the focus is on different subjects in one. Lake (2009) declares that learners must be able to relate and identify the interconnection of different learning areas in one subject. This was confirmed by the participants in this study. Thus, the foregoing suggests that teachers viewed EMS as an integrated subject.

The curricular spider-web theory by Van den Akker (2009) supports this finding through the content concept as it aims to describe what the teachers are teaching. Since the participants in the study understood that EMS content is integrated, which indicates that teachers are teaching an integrated content (Economy, Entrepreneurship and Financial Literacy) which also corroborates the curriculum integration theory by Drake (1998). The curriculum integration focuses on the combination of different disciplines as one which is the general understanding as being revealed by teachers' views on EMS as an integrated subject.

#### **4.2.2 The content taught in EMS**

Teachers were asked about content they were teaching in EMS. Their responses showed the similarity when it comes to some of the topics and sub-topics that are being taught. Some of the participants were briefing their responses by mentioning only the broader topics of EMS, while some of them (teachers) went in depth on the broader topics and sub-topics. Mrs Govender said: *"I teach Economy, Entrepreneurship and Financial Literacy"*

Another participant declared the same response as Mrs Govender and went into detail by breaking down the sub-topics which also emerge under the three main components of EMS that were mentioned in the above excerpts.

*“I teach about budget, government spending, Accounting concepts, factors of production, markets, forms of ownership and levels of management” (Mrs Blose)*

Also, Mr Nkosi responded in a same way as Mrs Blose by stating the sub-topics instead of the main three components of EMS.

*“I teach about scarcity, General Ledge Accounts, Journals, Accounting cycle, and introduction to finance (receipts and payments)”*

Mr Sithole brought up the closely-related response as that of Mr Nkosi which shows that amongst the content he teaches, there are Journals, Receipts and Payments. This is what he said:

*“I teach Cash Payments Journal, Cash Receipts Journal, Debtors Journal, Debtors Allowances Journal, Forms of Ownership and Entrepreneurship”*

Similarly, Mr Maduna, in his response, showed that he taught Journals and he further mentioned the other parts of the content he was teaching as seen below:

*“I teach Cash Journals, Economic Systems, General Ledger, Trial Balance, Credit Transactions (debtors and creditors), Price Theory, Sectors of the Economy, Trade Unions, Functions of a business, Business Plan”*

The responses from the above excerpts indicate a correlation in terms of content coverage. Although there is a variation in the comments, yet the sub-topics that were mentioned by the participants emerged from the three components of EMS. Furthermore, Mrs Govender made a submission that shows all the three components of EMS are being taught, namely: Economy, Entrepreneurship and Financial Literacy. She has actually outlined the major components that are offered in commerce stream at FET Phase. This suggests that all the basics of commerce subjects are being introduced when teaching EMS. This affirms that EMS teachers prioritised

covering the whole syllabus that is outlined by the subject policy as Berkvens et al. (2014); Kelly (2009) as well as Hoadley and Carl (2012) indicate that teachers are guided by CAPS requirements. CAPS stipulates which topics to be covered in a syllabus as it (CAPS) shows the integration of Business, Commerce and Management subjects in one subject. Furthermore, the responses from other participants indicated that the attempts to cover all the EMS components when teaching appeared to be of high priority. Mr Nkosi's response also confirms the coverage of all the components, as the sub-topics he stated show that all the three EMS components are being taught.

Moreover, the curricular spider-web theory (Van den Akker, 2009) aligns with this finding through the content concept, which implies and defines what teachers teach. As shown in the comments above, teachers outlined what content they are teaching in EMS subject. The teachers' responses also showed that they were guided by the syllabus outlined by the CAPS for EMS. The finding of the study is also in collaboration with the fundamental principles of the curriculum integration theory (Drake, 1998) which state that an integrated curriculum combines different subjects in one. In this study, when teachers were asked what they were teaching, the content they were teaching was drawn from the three components of EMS, which reveals that EMS as an integrated content is taught in these schools.

#### **4.2.3 Rationale / Vision for the teaching of EMS**

This sub-theme intends to discover the EMS teachers' goals for teaching this subject. Findings revealed that teachers' reasons and goals for teaching EMS are driven by passion. When teaching, they always tried to link the subject to learners' real lives. For example, Mrs Govender viewed EMS as a subject that deals with what happens in real life; that is why when she teaches she uses learners' everyday experiences: *"I teach my learners to relate to their daily lives. EMS is a subject that is very real. It is attached to absolutely everything that we do"*. Mrs Blose further explained that EMS teaches people to manage resources that we use in life like income. As a result, when teaching she motivates learners to contribute to the economic growth. This is what she said:

*"EMS teaches individuals how to manage their real-life resources, especially the income. It encourages learners from the early age to focus more on how to be active in the real economy"*.

Other teachers had similar views regarding the goals for teaching EMS. They all showed the same understanding that EMS is taught to prepare the learners for Business, Commerce and Management subjects. Mr Nkosi's teaching focuses on the Accounting aspect of EMS. He even mentioned that he was determined to develop the understanding of Financial Literacy aspect with the aim of acquainting learners with the language of Accounting. He sees the Accounting language as important when teaching Financial Literacy to Grade 9 learners. This is what he said: *"I teach EMS to improve and develop Financial Literacy and then to introduce them (learners) to Accounting terminology and language so they can apply it in real lives"*

Although Mr Sithole taught the subject out of love for it, he was concerned about the way in which the subject is promoted in the GET phase. He asserted that learners are not provided with more information about the subject. As a result, there is a drop in the number of students who take commercial subjects:

*"I teach EMS because I like it and I realised that learners are not taking commerce subjects because it is not encouraged at GET level".*

Mr Maduna added a similar response as Mr Sithole's that he teaches EMS because he loves Financial Literacy. His aim of teaching EMS was to prepare learners for Grade 10: *"I teach EMS because of the love for Accounting part in it and to prepare the learners for the next Grade"*.

As seen in the excerpts above, most of the participants made a submission that they were passionate about the EMS subject and also expressed that they were teaching it in order to make the learners relate to their real lives outside the classroom and be prepared for FET Phase commerce subjects, especially the Accounting. This is in line with the articulation by Grumet (2010) that the aspects of EMS, apart from benefiting learners who want to pursue commerce-related careers, are also helpful to those who do not intend to further their careers after matric because they can still apply this knowledge in their personal lives regarding finances in general. Participants, such as Mrs Govender and Mrs Blose, implied that EMS is not only limited to the classroom environment, but it goes beyond the daily lived experiences of the learners and the society at large. Beal and Delpachitra (2003) support this by asserting that lacking financial skills has a negative impact on one's life. Also, Beverly and Burkhalter (2005) corroborate this by affirming the dual preparatory benefits of EMS Financial Literacy topic in preparing

learners for Accounting related careers and their daily lives in the area of fund management. Other participants illustrated that they were teaching EMS to get the learners ready for FET Phase commerce subjects, especially the Accounting. In support of this, Grumet (2010) states that EMS is important for learners who intend to pursue commerce-related careers.

Based on what is alleged by curricular spider-web framework (Van den Akker, 2009), this finding aligns with this theory through rationale/goals concept which aims to describe why the subject is taught. As seen in the comments above, teachers provided various reasons to describe why they teach EMS, which suggests that this concept is observed during the teaching of EMS. This finding from teachers is also in line with curriculum integration theory by Drake (1998). Some of the reasons teachers provided above indicate that they teach EMS to prepare the learners for FET Phase commerce. Considering that FET Phase commerce consists of three subjects (Accounting, Business Studies and Economics), this demonstrates that teachers were teaching EMS in an integrated approach to ensure that learners acquire the basics of all commerce subjects. Hence, the curriculum integration is reflected.

#### **4.2.4 FET Phase Accounting knowledge and skills acquired in EMS**

Teachers were asked to express their views on the FET phase Accounting knowledge and skills that learners acquire in EMS. Teachers' views were more or less the same regarding the basic knowledge and skills that are acquired by the learners in Grade 9 EMS in preparation for FET Phase Accounting. Teachers were of the opinion that the main knowledge that learners are expected to have when they come to Grade 10 is the understanding of basic terms: This is what Mr Mdunge said:

*“The important requirement for a learner who is entering Grade 10 Accounting is the understanding of Accounting terminologies and the main reason of Accounting”*

Miss Mokoena even mentioned the important concepts that learners should know when they come to Grade 10: *“They must also know the Accounting concepts. For example, Accounting Equation: Assets = Owners' Equity and Liabilities”*. In addition to terminology, teachers regarded the skill of bookkeeping as the prior knowledge that learners should possess when they get to Grade 10:



*“The prior knowledge I expect is the skills to record transactions to the relevant journals, posting from the journals to the ledger and knowing the Accounting terminologies” (Mrs Madlala)*

*“The learners must be able to record the journals and posting to ledger. (Mr Mdunge)*

Mrs Brown viewed Accounting as a subject that is related to Maths. As a result, she was of the opinion that learners are expected to come to Grade 10 with Maths and numeracy skills:

*“Learners must be able to work with numbers and calculations such as in Maths because Accounting is more on those skills”.*

The above responses from all participants indicated that the Accounting terminology which includes terms, concepts and subject language are of great importance that the learners must have attained when they enter FET Phase Accounting. According to Mr Mdunge and Mrs Madlala, when the learners enter Grade 10 Accounting class, they (teachers) expect them (learners) to have at least acquired and understood the Accounting terminologies that are introduced in Grade 9 EMS. This is in accordance with Umalusi’s (2015) report which stipulates that, learners enrolling in FET Phase Accounting must have acquired an ability to conceptualise and explain the major elements of Accounting subject. Furthermore, the report affirms that, learners who are intending to enrol for Accounting in FET Phase must also have an understanding of the Business Entity Concept, and this must be acquired within the EMS content.

This finding collaborates with curricular spider-web framework (Van den Akker, 2009) which presents the content as one of its concepts. The content concept under this framework intends to describe what teachers teach. The findings from participants above demonstrated the content that is acquired by the learners in EMS. The content teachers teach is in line with what they have to teach as stipulated by the EMS curriculum policy. This finding is also in line with curriculum integration theory (Drake, 1998) which reveals an integrated approach to be used when teaching an integrated subject. The findings thus revealed the Accounting content that is acquired by learners in EMS, and suggest that Accounting is part of an integrated content of EMS which prepares learners, specifically, for Accounting.

#### 4.2.5 Assessment in EMS

Teachers in their views indicated how they conduct assessment in EMS as an integrated subject. The participants who commented shared similar views on how they conduct assessments in EMS. Mrs Govender indicated that she employed various assessment strategies in EMS. She said: *“I use assignments, tests, projects...”* Similarly, Mrs Blose also mentioned different activities but also included the tests by saying that: *“I make use of class activities, tests, assignments, questions and answer methods...”* The use of different activities by EMS teachers then implies that the policy documents prescribed by the department may not be appropriate in some contexts. Mr Nkosi said: *“The way EMS is assessed, includes formative and summative. However, Accounting section is more dominated by formative and minor activities”*. On the other hand, Mr Sithole said: *“I use verbal tests in questions and answers, marking of class tasks and assignments, homework and exams”*. Also, Mr Maduna indicated that he relies on various activities to assess the learners in every term. He also indicated that these activities are intended to prepare them (learners) for the final exam. In addition, he stated that baseline was also applied in his lessons, which suggests that his starting point is to check the learners’ knowledge on what was taught previously.

*“Learners are given different activities that will prepare them for their final exam for each and every term. During the lesson, baseline assessment is used where learners are asked different questions on what is being done in class”* (Mr Maduna).

The comments as seen in excerpts above indicate that there is no ‘one size fits all’ assessment. This finding is in agreement with Gronlund and Waugh’s (2009) argument that teachers can conduct assessment using different methods to determine whether the intended objectives of the lessons have been achieved or not. According to the comments from the participants above, their actions seemed to have been guided by the contexts to determine the suitable assessment for the learners. CAPS (2011) confirms this by stating that, when teaching the EMS topics, the context of the school must be considered. This implies that the assessment to be used is determined by the physical condition or location of the school and the categories of learners that are being taught. Although teachers seem to be using different assessments, all are aimed at one goal which was to make the learners understand the content and therefore be in a better position to pass the summative assessment. Bell and Cowie (2001) affirm that assessment is seen as a process that teachers use to acknowledge and respond to learners’ learning for the purpose of improving the learning process. Also, in the participants’ responses, there is a

correlation because most of them showed a reliance on the use of tests as different types of assessments vary from formative and summative, as indicated by Khoza (2015).

The above finding aligns with the curricular spider-web (Van den Akker, 2009) through the assessment concept. This framework presents assessment as one of the concepts that must be reflected in the implementation of the curriculum. As seen in the comments above, teachers provided various ways in which they conduct assessments in EMS as a way of establishing whether or not the intended outcomes/objectives were achieved. This indicates that this concept is reflected during the teaching practice of EMS. This finding is also in collaboration with curriculum integration theory (Drake, 1998), the reason being that when teachers are conducting the assessments in EMS, they also take curriculum integration into consideration by using an integrated approach. This means that the way they assess revealed the assessment of all integrated EMS components being assessed.

#### **4.2.6 Location for the teaching of EMS**

Teachers were asked about the method of contact they have with their learners, whether a face-to-face or long-distance teaching and learning as well as the time allocation for EMS subject. Most of the participants who responded to this question appeared to have similar responses. Mrs Blose indicated that she teaches in a normal classroom by following the allocated periods in her school timetable. *“I teach the learners in the classroom within the allocated periods in a school timetable”*.

Similarly, Mr Nkosi added that he teaches in rural area, which indicates that his school is far away from towns or cities. He also stated that the school has been in existence for about forty-five years. He said: *“I teach in the rural area, which has existed for approximately more than 45 years”*. On the other hand, Mr Sithole who teaches in a township school also specified the number of periods that are allocated for his teaching: *“I am teaching in a township, in classrooms and we are allocated two periods a week, one hour per component”*.

Moreover, Mr Maduna claimed to be accessing the learners through face-to-face contact. He said: *“I teach at School B that is geographically located at Kwa Santi area. I teach EMS for two hours per week”*. Miss Myeza who did not describe the physical location of her school, also specified her time allocation of teaching EMS. She said: *“In my school timetable, EMS is allocated three hours per week, one hour is for theory and two hours for Accounting part”*

(Miss Myeza). The responses in the excerpts above indicate that all EMS teachers are meeting the learners through physical face-to-face lessons in classroom. In support of this, Van den Akker et al. (2009) describe location as a place where teachers are teaching. Additionally, two of the participants, Mr Sithole and Mr Maduna indicated that their teaching of EMS in their schools is two hours a week. On the other hand, Miss Myeza declared that in her school, EMS is allocated three hour of teaching. Also, other participants did not specify time, but they confirmed that they are following the school timetable.

This finding is in line with the curricular spider-web (Van den Akker, 2009) through the location concept. In this framework, location is described as where teachers are teaching. In the findings of the study, teachers brought up different physical locations in which they teach. This declares that they are teaching EMS through face-to-face contact with the learners as shown in the excerpts above. This finding is also in line with the curriculum integration theory (Drake, 2009) which describes EMS as a combination of different learning areas in one. Most of the teachers indicated that they teach EMS in townships and rural areas. The implementation of the subject-EMS in rural and township schools seem not to be feasible as the curriculum integration theory talks about the enactment of an integrated subject as a challenging practice in the sense that it requires the availability of teaching and learning resources which may not be readily available in rural and township schools.

#### **4.3 THE ELEMENTS AND IMPORTANCE OF EMS**

This section presents teachers' views on the elements and importance of EMS as an integrated subject. The study participants viewed EMS as a foundation for FET Phase Accounting and Commerce subjects. This is because of the Financial Literacy component in EMS which prepares the learners for FET Phase Accounting. Furthermore, the teachers acknowledged EMS in their views as a performance indicator. They also identified the unreadiness and shortfalls in FET Phase Accounting learners.

##### **4.3.1 EMS as a foundation for FET Phase Accounting**

Teachers were asked to express their views on whether EMS helps to prepare learners for FET Phase Accounting or not. Most of the participants shared similar views about this. Mrs Brown responded by referring to her own context since Grade 9 EMS is taught by a teacher who is also an Accounting specialist, therefore EMS helps in preparing the learners for FET Phase Accounting. She said: *"EMS helps in preparing the learners for Accounting. Especially as*

*Grade 9 EMS is taught by Accounting teachers” (Mrs Brown). Similarly, Mr Mdunge indicated that in the Grade 9 EMS syllabus, there is bulk of Accounting basics, therefore, he is also of the view that EMS helps in preparing the learners for Accounting. According to him:*

*The syllabus as outlined in the Grade 9 EMS CAPS document, it does allow the preparation of learners to the Accounting. Most of the content done in Grade 9, they are an introduction to Accounting. For example, Accounting Equation and the Cash and Credit Transaction (Mr Mdunge).*

Similarly, Miss Mokoena was in agreement as she opined that Grade 9 EMS syllabus contains the introduction to Accounting, therefore the learners get prepared for FET Phase Accounting. She said that:

*According to my understanding, when teaching EMS, we give the introduction to Accounting, in other words, EMS prepares the learners for Accounting, even though not fully (Miss Mokena).*

The response of Mr Maduna was in line with the above participants as the former viewed EMS as a subject that its aim is to prepare the learners for Accounting: *“The goal of teaching EMS is to prepare the learners who will choose Accounting at FET level”.*

The response from Mrs Brown affirms that EMS has a great potential to prepare the learners for FET Phase Accounting. Mr Mdunge also agreed by referring to the content covered by EMS that it does help in preparation of Grade 10 Accounting, indicating that topics covered in EMS have Accounting basics. Other participants also agreed that EMS prepares learners for Accounting as it gives the basics of Accounting. This is in consonance with Samkin, Low and Taylor’s (2012) view that EMS contains a core foundation knowledge for Accounting. Hence, it is evident that most of the participants are of the opinion that EMS helps in preparing the learners for FET Phase Accounting, however this is dependent on different factors. This is in line with CAPS (2011) which stipulates EMS as a combination of three components that introduce learners to three major subjects in FET Phase commerce stream, including Accounting.

This finding is in line with the content concept of the curricular spider-web (Van den Akker, 2009) as it describes the content as one of its concepts. This concept poses a question on what teachers are teaching. In the findings, EMS subject was described as a subject which its content contains the foundation of FET Phase Accounting. This illustrates that the basics of FET Phase Accounting forms part of the content that EMS teachers are teaching. This finding is also in collaboration with the curriculum integration theory (Drake, 1998) which explains an integrated subject as a combination of different learning areas, each aiming at achieving a particular purpose. For example, the Financial Literacy component in EMS aims to prepare the learners for FET Phase Accounting.

#### **4.3.2 EMS as a foundation for commerce subjects**

Teachers viewed EMS as a subject that prepares the learners for commerce subjects. It has been described by all participants as an important subject to prepare the learners for FET Phase commerce stream. Therefore, all the participants shared the same views as shown in the excerpts below. For example, Mr Mdunge regarded EMS as a foundation for Accounting, however he indicated that it also helps the learners to familiarise themselves with the commerce subjects' content. He said:

*EMS sets the foundation or basic standards for commerce learners. For example, learners are introduced to Accounting concepts and journals. The way EMS is taught in Grade 9 makes it easier for a teacher in Grade 10 to teach and the learners can easily grasp to the Grade 10 commerce content because they are now familiar (Mr Mdunge).*

Similarly, Miss Myeza shared the same view that EMS helps the learners to be introduced to commerce stream as early as possible.

*EMS introduces topics and subjects that are taught in commercial stream. It is important as learners get to be introduced to this stream as early as possible, especially to the Accounting as a more difficult subject. (Miss Myeza)*

Another participant, Mrs Brown, pointed out a similar view to those of Mr Mdunge and Miss Myeza that before learners decide on whether to choose commerce subjects or not, they need

to be exposed to the basics first. This then means that EMS gives the learners a picture or an idea of what commerce subjects are all about:

*I think the kids do need an exposure to EMS before they make a decision to choose streams like Commerce in Grade 10. EMS is therefore important as being part of the school curriculum (Mrs Brown).*

Miss Mokoena and Mrs Madlala also concurred with Mr Mdunge, Miss Myeza and Mrs Brown by indicating that EMS plays a big role in introducing learners to commerce subjects as well as the Accounting subjects. For instance, Miss Mokoena said that:

*EMS is important for commerce stream, especially the Grade 10 Accounting. In other words, EMS has a potential to make the learners produce great results in the following year in Grade 10 subjects as the foundation has been laid (Miss Mokoena),*

While Mrs Madlala added that:

*EMS is very important for commerce, especially for Accounting subject. But EMS should actually begin right from Grade four. The earlier we start with them, the better they perform in commerce subjects (Mrs Madlala).*

In addition, Mr Nkosi and Mr Sithole concurred with the above participants by adding that learners get to Grade 10 having at least being introduced to the basics of commerce subjects. Hence, they have a background. Mr Nkosi maintained that:

*What is good about EMS is that the learners get to be introduced to Accounting, Business Studies and Economics at earlier Grades. In that way, if they go to Grade 10 and choose the commerce stream, at least they have a background of these three subjects (Mr Nkosi).*

As for Mr Sithole, “The goal of teaching EMS is to create awareness for commerce subjects and to plant the basics of such at this stage” (Mr Sithole). Furthermore, Mrs Govender sees EMS as a subject that its aim is to give the commerce subjects’ skills and knowledge to learners. She said the subject is: *To equip the learners with the*

*knowledge and skills that come with Accounting coupled with Business Studies and Economics (Mrs Govender).*

Again, Mrs Blose added that EMS is a subject that educates the learners to be active citizens in the economy and effectively manage their resources. She also indicated that through EMS, the learners will be able to make right economic decisions. She said *“EMS is taught so that the learners will be economically active, be able to acquire, effectively manage their resources and make sound economic decisions”* (Mrs Blose).

It is evident in the comments above that all the participants shared similar views on the aims and objectives of teaching EMS, as they describe it as an important subject, especially for learners that consider commerce as their elective subjects in FET Phase. They stated that in this subject, it is where the foundation and introduction to commerce subjects (Accounting, Business Studies and Economics) is laid. This is in agreement with Grumet (2010) who states that EMS helps learners who want to follow commerce-related careers. Also, even during the interviews, the participants declared EMS as an important subject to be part of the school curriculum. This implies and emphasises that EMS is imperative and helpful to learners because those who want to pursue commerce related subjects get to be exposed to these subjects at an early stage, as Miss Myeza specified in her statement. In agreement with this, Grumet (2010) suggests the idea that EMS must be taught to learners at an earlier age.

This finding is in collaboration with curricular spider-web theory (Van den Akker, 2009), through the content concept. As aforementioned in the previous section, this framework presents and describes the content as one of the concepts that must be reflected during the implementation of the curriculum and it poses a question on what teachers teach. In this sub-theme, teachers acknowledged the EMS subject as a foundation for commerce subjects. This then suggests that the content taught in EMS is preparing learners for Accounting, Business Studies and Economics. This finding is also in line with curriculum integration theory (Drake, 1998) which sees EMS as an incorporation of different disciplines as one. Since EMS is understood and acknowledged by teachers as a foundation for commerce subjects, considering that commerce consists of three subjects as aforesaid, then EMS is defined as a curriculum integration.



### 4.3.3 Financial Literacy as a component for FET Phase Accounting

Teachers were asked to express their views on the component of EMS that ensures the learners' readiness for FET Phase Accounting. All the participants acknowledged and agreed on a component that gives the learners an Accounting background. Mr Mdunge viewed Financial Literacy component as the one that prepares the learners for FET Phase Accounting. In his comment, he indicated that this component contains the Accounting terminologies and the learners are introduced to basic skills of this subject (Accounting).

*Financial Literacy component is the one that ensures the learners' readiness for Accounting. Learners are introduced to Accounting terminologies, taught how to record to transactions, post to the general ledger and thereafter to the trial balance (Mr Mdunge).*

Furthermore, Miss Myeza and Miss Mokena shared a similar view as shown in the excerpts below. Miss Myeza stated that Financial Literacy covers the Accounting part in EMS, while Miss Mokoena concurred that the aim of Financial Literacy is to give the learners the Accounting aspects and provide them with important terms. The former participant said *"Financial Literacy covers Accounting part of Economic and Management Sciences"* (Miss Myeza), while the latter added that *"Financial Literacy component aims to prepare learners for FET Phase Accounting as it includes all the Accounting aspects and terminologies"* (Miss Mokena).

Mrs Madlala and Mrs Brown were also in agreement with the participants above as they indicated that Financial Literacy contains the basic Accounting aspects; therefore, the learners are prepared for FET Phase Accounting. Mrs Madlala said that:

*"Financial Literacy component is the one that ensures the learners are prepared for Accounting. This topic ensures the learners' readiness which includes the basic aspects of Accounting"* (Mrs Madlala)

*While Mrs Brown also thought that "It is definitely the Financial Literacy component that prepares learners for Accounting"* (Mrs Brown).

Drawing from the excerpts above, all the participants indicated that the Financial Literacy component contains the basic Accounting aspects and terminologies. This implies that all the teachers viewed Financial Literacy component with the same understanding that it is meant to prepare learners for Accounting. This shows that the participants had the same understanding of all the three EMS components and acknowledged Financial Literacy as the component that really aims to prepare learners for Accounting. This agrees with Samkin, Low and Taylor's (2012) description of Financial Literacy as a practical knowledge that is acquired for financial information. They further state that this component is regarded as a core foundation of Accounting. Therefore, Financial Literacy is seen and confirmed by the participants as the component that ensures the learners' readiness for FET Phase Accounting.

This finding aligns with the curricular spider-web framework (Van den Akker, 2009) through content concept. As indicated in the previous section, this framework sees content as what teachers teach. From the participants' comments above, Financial Literacy is recognised as a portion of EMS content that is aimed at laying the foundation for FET Phase Accounting. This therefore suggests that Financial Literacy is part of what teachers teach. This finding is also in collaboration with curriculum integration theory (Drake, 1998) which sees EMS as an integrated curriculum. Since Financial Literacy is drawn from the components of EMS, it is therefore a part of an integrated curriculum.

#### **4.3.4 EMS as a performance indicator in FET Phase Accounting**

This sub-theme discusses the extent to which EMS contributes towards the performance of learners in FET Phase Accounting. Mrs Blose stated that the poor or good performance in Accounting depends on how well the learners were taught in Grade 9 EMS. *According to her, "A proper introduction of Accounting concepts will contribute positively towards good performance in Accounting", while* Mr Nkosi concurred by saying that since EMS is foundation of commerce subjects like Accounting, if it is well introduced, the learners will have a good foundation of Accounting. He argued that *"EMS is actually the foundation or the roots of Accounting, therefore, if it is well introduced, the learner will have a well profound foundation for Accounting"*.

Mr Sithole also agreed that there is a big role that EMS plays for Accounting. He added that instilling the love for Accounting in learners can assist in having learners who possess the skills of Accounting. He argued that:

*“EMS plays a big role in the future of Accounting. If the love for Accounting is not planted in Grade 9, we end up with learners who do not have the basic skills of Accounting” (Mr Sithole)*

Similarly, Mr Maduna, Mr Mdunge and Miss Myeza were of the same view that EMS contributes a lot to the performance in Accounting. They also stated that EMS needs to be given its due importance in terms of teaching time allocation and consideration of teacher expertise.

*EMS might contribute towards the good performance in Accounting especially if it is given more time of teaching (Mr Maduna).*

*The EMS is a good subject which lays the foundation, it can contribute to a good performance in Accounting if it is given its due importance (Mr Mdunge).*

*EMS does contribute to good performance in Accounting especially if the teacher teaching it is an Accounting specialist and also depending on the learners` ability and commitment (Miss Myeza).*

Also, Miss Mokoena was in agreement with the other participants and also added that even a teacher that is teaching EMS must have an understanding on why this subject exists, which is to lay the foundation for commerce subjects like EMS.

*“EMS might contribute towards good performance in Accounting as learners are introduced to Accounting terms and format. Also, a teacher must understand that he/she is laying a foundation for FET Phase Accounting” (Mrs Mokoena).*

According to Mrs Brow, an EMS teacher must have an interest in this subject in order for it to contribute to good performance in Accounting. Mrs Brown posited that *“EMS can contribute to poor performance in Accounting if an EMS teacher has a lack of interest”*. Mrs Madlala concurred with the above comment by Mrs Brown as she indicated below that a teacher must have love for Financial Literacy part in EMS, so must the learners.

*“EMS can actually contribute towards good performance in Accounting because when you teach EMS, if you have a passion for it and the learners see that you love this Financial Literacy part, they will love Accounting and vice versa” (Mrs Madlala).*

As illustrated in the excerpts above, all the participants shared the same view about EMS as a performance indicator in FET Phase Accounting. Mrs Blose and Mr Nkosi indicated that EMS can contribute to good or poor performance in FET Phase Accounting depending on how well or poor the learners were taught EMS Financial Literacy component. This finding is in line with Samkin, Low and Taylor (2012) that EMS Financial Literacy is a core foundation of Accounting. Similarly, other participants said that EMS contributes to good performance in Accounting, provided that it (EMS) is well and sufficiently taught and vice versa. Studies by Ngwenya (2012) and Letshwene (2014) report that the lack of prior knowledge in learners contributes to poor performance at FET Phase Accounting. Thus, the participants argued that EMS needs to be given its due importance in order to contribute to good results in FET Phase Accounting. Moreover, they also indicated that an EMS teacher must be informed that EMS is a foundation of Accounting and must have an interest in Accounting part of the EMS subject in order to yield good performance in Accounting. This suggests the importance of the role of teachers in influencing the learners to perform well and be passionate about Accounting.

This finding collaborates with curricular spider-web (Van den Akker, 2009) through the goals concept. This framework presents and describes goals as the objectives towards which the teachers are teaching. In this finding, as seen in the comments above, teachers declared that EMS may contribute to good or poor performance in FET Phase Accounting, depending on who is teaching EMS and how it is taught. This suggests that teachers see EMS as a subject whose goal is to get the learners well prepared for FET Phase Accounting. This finding is also in line with curriculum integration theory (Drake, 1998) which sees EMS as an integrated curriculum. It must be noted that EMS is not only preparing learners for FET Phase Accounting, but it has other non-Accounting components integrated together.

#### **4.3.5 The unreadiness and shortfalls identified in FET Phase Accounting learners**

This sub-theme presents the analysis and discussion about the unreadiness of EMS Grade 9 learners for FET Phase Accounting. The participants raised their views through reflective activities and semi-structured individual interviews. Mrs Govender indicated that the learners do not have the necessary skills and knowledge that are required for Accounting because she does not end up having taught them everything due to shortage of time. Therefore, she described the Grade 9 EMS learners as not ready for FET Phase Accounting.

*Learners do not have all the skills and knowledge required. There are lot of things as a teacher I would like to teach them in Grade 9 but there is limited time (Mrs Govender)*

Another participant, Mrs Blose, had a similar view that learners are not ready. She added that the readiness of the learners may depend on which component the teacher is focusing more when teaching EMS. This then indicates that the more the Financial Literacy is taught, the better the learners can perform in Grade 10 Accounting and vice versa.

*Learners are not prepared for Grade 10 Accounting. It also depends on the teacher that is teaching Grade 9 EMS, because if they focus more on the Accounting part, then it is going to make their (learners) life easy for Grade 10 (Mrs Blose)*

Mrs Sithole and Mr Maduna were in agreement with the above position that the readiness of the learners for Accounting may depend on who is teaching EMS in Grade 9.

*As long as you have someone who can teach EMS properly, then in Grade 10 it just become the continuation of what was taught in Grade 9. Therefore, the learners will not be challenged by Grade 10 Accounting (Mr Sithole).*

*I think the learners can be ready if they are taught well, even though there are those challenges but if they are taught well the basic principles, then they will be ready (Mr Maduna).*

On the other hand, Mr Nkosi argued that the learners were ready for FET Phase Accounting, considering that the basics of Accounting presented under Financial Literacy in Grade 9 EMS are enough.

*“The learners are ready for Grade 10 Accounting because the Financial Literacy is more than the other parts compared to other”*

However, the Grade 10 Accounting teachers contended that, from their experience in teaching Accounting, they find the learners not ready: For instance, Mr Mdunge stated that learners do not have the basics of Accounting and they are not able to do most of the skills that are needed for Accounting. He said:

*“They are extremely not prepared in such a manner that they are unable even to do a single part of Accounting. They are lacking the baseline Accounting knowledge”*

Another participant, Miss Myeza, also noted that her learners were not usually ready for Accounting when they come to Grade 10. She said, *“Most of my learners, I find that they are not ready”*. Moreover, Miss Mokoena added that the learners passed Grade 9, but still are clueless about the importance of Accounting that ought to have been acquired in EMS Financial Literacy component. She maintained that *“They are not ready because, after they have passed Grade 9, they have no clue of Financial Literacy concepts”*. Mrs Madlala also discovered her learners’ unreadiness when she gave them the baseline assessment. She lamented that:

*Learners are not ready at all. According to my experience in teaching Accounting in Grade 10, in the first term, one actually dedicates it to actually doing the baseline assessment, just to check what was actually taught in Grade 9 and what was not (Mrs Madlala).*

Mrs Brown was in agreement and she stated that even though in her school, the Grade 9 EMS is taught by an Accounting specialist, she still found the learners are not ready for FET Phase Accounting. This implies that the issue of learners’ unreadiness for Grade 10 Accounting does not only rely on whether an EMS teacher in Grade 9 is an Accounting specialist or not, but there are other factors that might have an influence. She said, *“Even though in my school, the Grade 9 EMS teacher is an Accounting specialist but some of the learners are not that ready for Grade 10 Accounting”* (Mrs Brown).

Drawing from the comments in the excerpts above, it is evident that some of the Grade 9 EMS teachers were under the impression that the learners were ready for FET Phase Accounting, whilst most of the Grade 10 Accounting teachers contended that, they always found the learners not well prepared. Some of the participants, such as Mrs Govender and Mrs Blose, vividly described the Grade 9 EMS learners not ready for FET Phase Accounting. This finding is in agreement with the studies conducted by Ngwenya (2012) and Letshwene (2014), which revealed that Accounting teachers are concerned about the lack of Accounting foundation which leaves the learners not prepared for FET Phase Accounting. Mrs Govender further indicated that this unreadiness is due to many aspects that are not taught in EMS. Other participants also noted that this may depend on whether a teacher has properly taught and

focused on Financial Literacy or not. This implies that the readiness of the learners for FET Phase Accounting may depend on how well they were taught in Grade 9. Four of the five Grade 10 Accounting teachers have boldly stated that the learners were not ready for Grade 10 Accounting after they have passed Grade 9. These teachers raised a similar concern regarding the learners' unreadiness. They further justified that when the baseline assessment is done in Grade 10 Accounting, the learners showed a clear evidence of unreadiness by lacking some basics, therefore they were not well prepared.

This finding contradicts the curricular spider-web (Van den Akker, 2009) as this framework presents and describes the goals as one of the concepts that must be reflected in the implementation of the curriculum. In this finding, it is noted that there are EMS teachers who do not teach this subject up to a required standard, to ensure that the learners are well prepared for FET Phase Accounting. This suggests that these teachers are not achieving the goals of EMS up to the maximum. This finding also contradicts the curriculum integration theory (Drake, 1998) which describes EMS as an integrated curriculum, because this theory indicates that an integrated subject like EMS must be taught with an integrated approach to ensure that all the components of the subject are taught. But in this finding, as shown in the comments above, it is noted that there are EMS teachers who do not teach EMS in compliance with this theory, as they neglect Financial Literacy. Hence, the learners lack skills and knowledge for FET Phase Accounting. Therefore, this finding appears to be in contradiction to the curriculum integration theory.

#### **4.4 HINDRANCES TO EFFECTIVE TEACHING OF EMS**

The findings in this study revealed that there were some impediments that usually affect the teaching of EMS in schools, particularly the study locations. The participants indicated that lack of teacher knowledge which can be attributed to lack of staff development is a barrier to effective teaching of EMS. Moreover, time constraint due to poor curriculum structure and timetabling of EMS was also identified as another factor that affect the teaching of the subject. In addition, the participants raised concerns about the meagreness of EMS curriculum content as well as the insufficient practical activities in EMS textbooks.

#### **4.4.1 Lack of teacher knowledge**

The lack of teacher knowledge was viewed by teachers as one of the obstacles to effective teaching of EMS. All the participants shared similar views regarding the lack of teacher knowledge required in teaching EMS. Mr Mdunge, for example, stated that EMS teachers neglect the Financial Literacy component; complaining that it is difficult. Even if they teach it, they select topics they are comfortable with and leave out other sections. This affirms that they do not have sufficient knowledge to teach the Accounting part in EMS, which leaves the learners unprepared passably for FET Phase Accounting. This is what Mr Mdunge said:

*The EMS teachers tend to run away from the Accounting (Financial Literacy) part in EMS. They skip that part, or they do not do it thoroughly because they say it is difficult. They focus on the theory part (Business Studies and Economics) and ignore the practical or calculations part (Accounting).*

Similarly, Miss Myeza pointed out that EMS is a combination of different learning areas, but most of the teachers omit the teaching of Financial Literacy. She is aggravated by the fact that the subject is not taught by the Accounting specialists for this component.

*EMS is a combination of three components, but most of the EMS teachers do not know Accounting, they are not specialists and end up not teaching Financial Literacy effectively (Miss Myeza).*

Additionally, Mrs Brown and Miss Mokoena were in agreement with the above participants as they stated that some of the Grade 9 EMS teachers did not have any basic Accounting knowledge. This implies that they do not have Accounting background. Hence, they only focus on other parts other than Accounting. Therefore, the Financial Literacy is not taught the way it should be taught.

*There are teachers who do not have Accounting background, but they are teaching EMS, they can do the Business Studies and Economics part, that is theory part they can easily do, but the Accounting part is more practical which is difficult for them (Mrs Brown).*



*Some of the Grade 9 EMS teachers did not do Accounting in the early Grades, so they do not have an Accounting knowledge. They only focus on those parts of EMS that they understand and neglect the other. Therefore, they do not cover the important aspects that groom the learners for Accounting (Miss Mokena)*

Furthermore, Mrs Madlala also raised the same concern that when teaching Financial Literacy, Grade 9 EMS teachers do not provide learners an opportunity to practice what they have been doing in class by giving learners enough time to practice exercises. She said, “Grade 9 EMS teachers are not doing all justice because when they teach the Financial Literacy aspect, they do not do as much activities as they should.” Another participant, Mr Mdunge, concurred with the above participants as shown below. He indicated that some EMS teachers do not have Accounting background as Accounting was not their area of specialisation at the university. Therefore, they do not have content knowledge and pedagogical knowledge of basics Accounting in Financial Literacy. He lamented that:

*Most of the EMS teachers did not even do Accounting at University, they lack background. They lack the content knowledge and strategies on how to teach it (Mr Mdunge).*

Still on teachers’ lack of knowledge, Miss Mokoena also added that most Grade 9 EMS teachers lack background knowledge of Accounting. She stated that it becomes a burden to Grade 10 Accounting teachers because learners come to Grade 10 unprepared for Accounting. said he asserted that:

*“Some EMS teachers have no background knowledge. And that gives a problem for Grade 10 Accounting teachers” (Mrs Madlala).*

It is evident from the foregoing that due to lack of teacher knowledge; justice is not sufficiently done in the teaching of EMS in Grade 9 to ensure that the learners are well prepared for FET Phase Accounting. Mis Myeza help the view that the Accounting part of EMS is neglected when teaching EMS. This revelation resonates the findings from Retnawati, Hadi and Nugraha (2016) as well as Fu and Sibert (2017) that quite a number of teachers have limited knowledge of a subject that combines different subjects such as EMS; therefore, they do not teach all components when implementing it. Fu and Sibert (2017) add that some teachers are not

sufficiently equipped, knowledge-wise, for an integrated subject like EMS. This implies that, they may not teach it effectively, no matter how important the aspects are. This relates to the same concern that was raised by Grade 10 Accounting teachers earlier that some EMS teachers in Grade 9 lack the Accounting background. Also, during the interviews, majority of the participants raised the same view that some Grade 9 EMS teachers are not doing all justice to ensure the learners are well prepared for Accounting. The comment from Mrs Brown as seen in the excerpts implies that there is an outcry about incompetent teachers being given EMS to teach whereas they do not have sufficient knowledge, especially for the Financial Literacy component. Letshwene (2014) also agrees that there are teachers that are not well knowledgeable with Financial Literacy, hence they focus on other topics and neglect Financial Literacy due to the lack of competence in that area.

Correspondingly, all the participants confirmed the lack of teacher knowledge. Especially, according to most of the Grade 10 Accounting teachers, the EMS does not help in preparing the learners for FET Phase Accounting due to various factors related to the educators such as lack of teacher knowledge. Schreuder (2009) affirms that some of the reasons why learners are normally challenged by fear of Accounting at FET Phase is that the basics of this subject were not laid effectively in EMS at Senior Phase. This implies that, incompetent teachers do not focus more on Financial Literacy part, as a result the learners lack the basics of Accounting. Letshwene (2014) also affirms that teachers are teaching EMS, but not in totality of all components, and that puts the learners in a position to be under-prepared for FET Phase commerce subjects. This is particularly to Accounting, because the Financial Literacy is the most omitted component in EMS, due to the teachers' lack of Accounting knowledge. Also, Mason (2010) raised the same concern that there are some serious difficulties in implementing an integrated curriculum like EMS due to 'teacher knowledge problem'. Moreover, a study conducted by Issacs, Visser and Friederich (2007) further revealed that a variety of problems in South African schools hinder the effective implementation of education, which takes place within the EMS learning area. One of the problems reported in the research relates to poorly qualified teachers.

This finding is therefore in contradiction with curricular spider-web (Van den Akker, 2009). This framework indicates the content as one of its concepts that must be reflected in the implementation of the curriculum. Content is described as what teachers are teaching, which suggests the coverage of the content according to the subject syllabus. However, in this finding,

it appears that the subject content is not fully covered by some of the EMS teachers due to a lack of knowledge as indicated from the foregoing. This finding contradicts the curriculum integration theory (Drake, 1998) which sees EMS as an integrated subject. In this finding, it is indicated that some EMS teachers do not teach all the components of EMS, this suggests that they act against the principle of curriculum integration, which is an integrated approach.

#### **4.4.2 Time constraint, poor curriculum structure and timetabling of EMS**

Teachers were vociferous on the issue of time constraints, poor curriculum structure, and timetabling in the teaching of EMS. All the participants who commented shared similar views on the problem of time, curriculum structure and the lack of smooth continuity in the timetable. Mrs Blose stated that the time allocated for the teaching of EMS is not sufficient, and that it makes it difficult to cover the stipulated syllabus at a given time. The implication is that not all the components of EMS will be covered. This is evident in her comments below:

*“EMS has two periods per week (per grade) which makes it very difficult to cover the chapter per day.”*

Mr Nkosi was in agreement with Mrs Blose that the time for teaching EMS is not sufficient. He further stated that because of limited time, he often opts to teach one component and finish it before going into another. He said:

*“There is only an allocation of two hours per week which is not enough because in these two hours, you must teach Financial Literacy and the other two parts. But what I normally do is teaching one component until I finish it. For example, Financial Literacy in the first six weeks and it is the one that takes more time. Then, when I am done with it, I go to the other parts which are the Economy and Entrepreneurship”. (Mr Nkosi)*

Another participant, Mrs Govender, also noted that the EMS curriculum is not structured correctly as she has to jump from component to component, hence the smooth continuity is lost: She argued that:

*“The fact that the syllabus is fixed where we have got to move from Entrepreneurship to Financial Literacy and we constantly jumping, it does pose a continuity issue where the child is not looking at for example Accounting for a period of three hours. So, the*

*fact that we have got to jump from Financial Literacy to Entrepreneurship, that continuity is lost". (Mrs Govender)*

Correspondingly, Mr Maduna also agreed that the EMS timetable has no smooth continuity. He further stated that as you have to jump from component to component, the learners end up forgetting what was last done in the previous lesson. He lamented that the timetable for EMS does not allow the teachers to teach one component sequentially and consecutively to conclusion. This affects learners' understanding of a particular component such as Financial Literacy that deals with number. This is what he said:

*There is no smooth continuity at all. I am talking from my experience, I find it very hard to teach the Financial Literacy because it deals with numbers, and when you are dealing with numbers to learners, you know how the learners are in general. Learners in nowadays do not like numbers, if you teach them today and tomorrow and expect them to remember all this the other week since you keep jumping and coming back; normally, you find that by that time the learners have already forgot what was done last week (Mr Maduna).*

Also, Mr Sithole raised a concern about time allocation for teaching EMS and he further stated that when the curriculum policy of EMS was formulated, enough time was not allocated for Financial Literacy component. His concerns were that:

*We are given two periods per week to teach three subjects and that is not enough. Sometimes it becomes necessary to violate the policy requirement. At least allocate two periods per section, like having six periods for EMS per week instead of two because that does not work. I think when they did the policy, they did not give enough time to the Accounting part, but they only considered the theory part (Mr Sithole).*

Miss Myeza also raised as similar concern that time allocated for Financial Literacy component is not enough, considering that there is a lot of content to be taught. She said:

*Time allocated for Accounting part is not sufficient. A lot has to be taught in a short period of time while there are many topics to be covered (Miss Myeza).*

Again, Mrs Madlala concurred by indicating that there is too much work to be covered in EMS syllabus whilst there is less time allocated. She further stated that it is difficult to spend much time on teaching Financial Literacy component due to what needs to be covered within a limited time: This is what she said:

*“EMS has too much content with less time, which makes it difficult to spend much time on the Financial Literacy aspects”* (Mrs Madlala).

Moreover, Mr Mdunge held the same view that EMS has less time allocated to teach:

*There is a lack of time to groom the learners enough. The problem is that the department's policies emphasise more on finishing the syllabus within a specific timeframe than instilling the content to learners* (Mr Mdunge).

The foregoing reveals that although the EMS teachers try to comply with the CAPS document, the time allocation that is prescribed by the department to teach EMS is not enough. This therefore agrees with Green, Madison and Schmidt's (2009) finding which revealed that time is one of the challenges that can lead to high failure rate because the curriculum policy suggests quite a number of topics which are to be taught within a short space of time. Green et al. (2009) add that sometimes teachers combine topics that ought to have been taught separately; they teach them simultaneously so that they can finish the syllabus within the stipulated timeframe. The study participants also raised their concerns about the prescribed timetable for teaching EMS, as they lamented that there is no smooth continuity and it severely affects their quality teaching. This suggests that since EMS consists of the Financial Literacy, Economy and Entrepreneurship, according to the timetable, there is absolutely no flow of teaching these components because you have to keep rotating by jumping from component to component. This is in agreement with Park (2008) whose study revealed that, curriculum integration decreases the focus of each content area. The study further revealed that an integrated curriculum appears to be a challenging approach at times, for instance, while a teacher is trying to organize learning activities in line with this approach, he/she is still expected to assess the learners regarding their outcomes in the separate areas of the subject.

Participants further indicated that it is difficult to teach the whole component of EMS in one period because you need to take some time to explain, especially the Financial Literacy. This also means that it is not a good method of teaching EMS. For example, if a teacher has to teach

a component today and come back on the following period to teach another component while s/he has not finished teaching the one that was last taught and only come back to it when perhaps the learners have already forgotten what they were taught. In support of this, Park (2008) argues that curriculum integration decreases the focus of each content area. This affirms that the prescribed sequence of teaching EMS components, according to the timetable, is ineffective and therefore affects the teachers' quality of teaching. These findings are also in agreement with Yoder's (2010) who raised the same concern that, the limited time allocation for teaching and learning an integrated subject like EMS is placing too much pressure that teachers are often faced with.

This finding aligns with the curricular spider-web's (Van den Akker, 2009) time concept. This framework presents and describes time as one of the concepts to be reflected in the implementation of the curriculum. Time concept is described as when the teachers are teaching. As seen in the findings, the participants provided the time allocation and also raised the concerns regarding the insufficiency of time given for the teaching of EMS. This finding is also in line with the curriculum integration theory (Drake, 1998) which describes EMS as an integrated subject. Teachers complained about time and indicated that teaching an integrated subject like EMS is difficult, considering the limited time stipulated by the subject policy. This therefore suggests that curriculum integration is not easily implementable within a limited time of teaching.

#### **4.4.3 Lack of staff development**

The lack of teacher development programmes for EMS teachers in Pinetown District was considered by teachers as part of the challenges to effective teaching of EMS. All the study participants raised similar concerns that, for quite a long time, there has never been any workshop organised for EMS teachers in the aforementioned district. Mrs Govender stated that she has been in the field of teaching EMS for ten years, and for the past five years, there has never been any staff development programmes as well as subject advisor for EMS teachers. She said:

*There are no EMS workshops and we have not had a subject advisor for EMS for a while now. It has been over five years because I have been here for 10 years (Mrs Govender).*

Mrs Blose was in agreement with Mrs Govender as she affirmed that there have been no EMS subject advisor for more than two years, and there are no EMS workshops that are organised like other subjects:

*“EMS workshops are not convened like the same way as other subjects. Sometimes we go beyond two years without a subject advisor. We have been without a subject advisor for quite some time” (Mrs Blose).*

Furthermore, Mr Nkosi was in agreement with the above participants that there have been no subject advisors for EMS and hence no workshops have been convened for this subject:

*“Since I have started teaching, I have never heard of any workshop for EMS. There is even no subject advisor for this subject, therefore we never had a workshop for almost over 3 years since I started teaching” (Mr Nkosi).*

Similarly, Mr Sithole concurred that there is no EMS subject advisor and workshops. He further stated that they are on their own to try and cope in teaching this subject.

*“There is no EMS workshop we attending and there is no subject advisor. As EMS teachers we are on our own to try to cope” (Mr Sithole).*

Also, Mr Maduna agreed with the above participants that it has been over three years without EMS workshops:

*“I last attended the workshop more than three years back. I just cope by using the textbooks” (Mr Maduna).*

This indicates that EMS teachers do not receive due support that they need for effective delivery of the subject. As shown in the excerpts above, the participants responded similarly by raising a concern that for the past three to five years there have been no EMS workshops. In addition, they all made the same submission that they did not have an EMS subject advisor in Pinetown District, hence they end up relying on self-support in order to cope. This shows a huge lack of staff development because it is utmost important that the EMS teachers are regularly developed to ensure the maintenance of productivity and for effective delivery of the

subject. This finding is confirmed by Letshwene (2014) that, teachers must be trained to retain an expanded knowledge to teach integrated subjects like EMS, because without training, the goals of the subject cannot be achieved.

This finding contradicts the curricular spider-web framework (Van den Akker, 2009) which describes the different concepts that need to be reflected during the implementation of the curriculum. The concepts of the spider-web that are affected by lack of teacher development as shown above is content, goals, learning activities and teacher role. Lack of teacher development is a hindrance to effective teaching of EMS, and it may result to a lack of content in a teacher. Therefore, what teachers teach may not be up to a required standard. Also, this hindrance leads to a state whereby teachers become unclear with regard to what goals they are teaching to achieve. Hence, the goals of teaching EMS are not taken into account when implementing EMS curriculum and this is in contradiction to the curricular spider-web principle. Moreover, lack of teacher development may result to lack of learning activities, therefore, teacher might be unclear about how to teach EMS and this affects the effective implementation of EMS curriculum. Likewise, if teachers are not developed, this affects teachers' role as teachers might not know how to facilitate the teaching and learning in an EMS classroom. Having all the above concepts contradicted by lack of teacher development, it then means that the curricular spider-web principle is violated as it states that all these concepts must be reflected during the implementation of the curriculum.

In addition, this finding also contradicted the curriculum integration theory (Drake, 1998) as it describes EMS as an integrated subject. EMS is presented by this theory as a subject that is too massive in terms of content to be covered, considering that it consists of different subjects. Hence, if teachers do not get ongoing development programmes, it might be challenging to implement EMS as an integrated curriculum.

#### **4.4.4 Inadequacy of EMS curriculum content**

Most of the participants raised concerns about the insufficient content in EMS curriculum. They indicated that Accounting content taught in EMS is lacking as there are important topics that are not included in the curriculum. Most teachers felt that Financial Statements are a huge omission and it needs to be added to the Grade 9 curriculum to prepare learners for Grade 10.



Mrs Govender indicated that even though the topics in Grade 9 EMS are fine, which means that they are enough, nevertheless, she suggested that Financial Statements topics must form part of the Grade 9 EMS syllabus because it is there in Grade 10 and that the content is vast. This is what she said: *“The topics are fine. However, Financial Statements need to be added in Grade 9 EMS as it was before because they are there a massive in Grade 10 Accounting”*. Mr Nkosi was in agreement with Mrs Govender as he affirmed that there must be an inclusion of Financial Statements topic in Grade 9 EMS syllabus. *“The other topic that I feel it must be included in Grade 9 EMS syllabus is Financial Statements”* (Mr Nkosi). Likewise, Mr Maduna concurred with Mrs Govender and Mr Nkosi that Grade 9 EMS syllabus must include basics of Financial Statements topics so that when the learners enrol in Grade 10 FET Phase Accounting, they do not see this topic for the first time. This suggests that they must acquire the foundation of this topic while they are still in Grade 9. This is what Mr Maduna said:

*“I think that topics like Financial Statements need to be introduced just as basics in Grade 9 EMS so that when the learners reach FET Phase Accounting, they have a good foundation to do the Financial Statements”* (Mr Maduna)

Furthermore, Mrs Brown voiced out a similar view that the EMS topics are not sufficient. She further stated that there is a need for Financial Statements topic.

*Financial Statements have been taken out and I do not think that was a good move. Learners are more interested in Financial Statements. Therefore, the learners are only exposed for the first time to this topic in Grade 10 Accounting* (Mrs Brown)

*The topics in EMS are not sufficient to prepare the learners for Accounting* (Mrs Madlala)

Moreover, Miss Mokoena submitted a similar view as the above participants on the inclusion of Financial Statements in Grade 9 EMS. This is what she said:

*The learners should be introduced to Financial Statements in EMS so that they can know the Expenses and the Income, which makes it easier for them to prepare the General Journals when they come to Grade 10 Accounting.*

The comments in excerpts above indicate that the Grade 10 Accounting syllabus includes some topics such as Financial Statements that the learners get exposed to for the first time at this grade. Hence, the teachers recommended that it would be a good move if the basics of this topics may form part of the EMS syllabus as it was before, so that the learners are introduced to this topic at an early Grade. In agreement with this, Grumet (2010) suggests the idea that EMS Financial Literacy must be taught to learners at an early stage.

This finding is in line with curricular spider-web (Van den Akker, 2009) through the content concept in which this framework describes as one of the concepts that must be taken into consideration when implementing the curriculum. The findings, as shown in the excerpts above, show that teachers are aware of what they teach in terms of the subject content as they have brought up that the EMS content is inadequate. This finding is also in collaboration with curriculum integration theory (Drake, 1998) which sees EMS as an integrated subject that introduces the learners to commerce subjects. The recommendations by teachers to make additions on the EMS content suggests that they understand that since commerce subjects are introduced through EMS, they need to be introduced effectively and adequately and that can be done by ensuring that there is sufficient content in EMS.

#### **4.4.5 Inadequate practical activities in EMS textbooks**

The teachers critiqued the insufficiency of practical activities in EMS textbooks in the aspect of Financial Literacy component. All the participants are concerned with the textbooks concerning the aforementioned sub-theme. Mrs Govender raised a concern about the shortage of practical activities in the prescribed textbooks, stating that they are not sufficient for the teaching of Financial Literacy. Consequently, this affects the effective preparation of learners and expected outcomes for FET Phase Accounting. This is buttressed in the comment below:

*Some of the textbooks do not have adequate practical activities. So, in terms of the number of exercises, the textbooks do not have enough practical activities (Mrs Govender).*

Also, Mr Nkosi submitted the same concern as he indicated that the activities are not in favour of Financial Literacy component when it comes to the number of activities. This is what he said below:

*When it comes to activities in textbooks, they do not favour the Financial Literacy as there is only two activities. If you are a teacher who is only relying on one textbook, you will experience a problem (Mr Nkosi).*

Similarly, Mr Sithole was in agreement with Mrs Govender and Mr Nkosi's view. He stated that sometimes, as Grade 9 EMS teacher, he has to create his own activities.

*The textbooks we have do not contain enough activities for Accounting part in Grade 9 EMS, to a point that we as teachers are forced to come up with our own activities”*  
(Mr Sithole).

Likewise, Mr Maduna raised the same issue about the Grade 9 EMS textbooks not having enough activities for Financial Literacy. He also indicated that there are some activities that are difficult for the learners to understand. This is what he alleged below:

*“The textbooks do not have enough Financial Literacy activities, instead those activities that are there, promote inequality in terms of getting the learners to understand the activities”*

Drawing from the comments above, the participants are unhappy about the EMS textbooks. This indicates that these (textbooks) are not supportive due to the gaps, insufficient content and activities, particularly for Financial Literacy component. It also appears that Bloom's Taxonomy, which is the cognitive levels of questions, is not considered in the structure of the activities in EMS textbooks. Additionally, this asserts that the textbooks are not properly structured and do not provide adequate support to the extent that it is difficult for a teacher to fully rely on textbooks, because learners will be disadvantaged. Assan and Lumadi (2012) thus indicate that placing a total reliance on textbooks leads to an omission of some vital information. These responses from the participants confirmed a huge gap that is created at Grade 9 level. Therefore, when the learners enrol in Grade 10 for Accounting, they do not have the solid foundation of Accounting which they were supposed to acquire in Financial Literacy component in Grade 9 EMS. Also, Ball, Thames and Phelps (2008) are of the same opinion that textbooks cannot be fully relied upon to an extent that teachers' knowledge about the subject must be broad in such a way that they are not only narrowed to what is in the textbook, but must be able to further expand when delivering the lessons to learners.

This finding is in line with curricular spider-web (Van den Akker, 2009) through the material and resources as one of its concepts that must be reflected when implementing the curriculum. In this finding, teachers showed that they were using textbooks as one of the resources and they went further to critique the activities in those EMS textbooks. This suggests that teachers understand what they are using to teach, as this is prescribed by the curricular spider-web. On the other hand, this finding refutes the curriculum integration theory (Drake, 1998) in a sense that teachers affirmed that there is inadequacy of practical activities in the EMS textbooks, especially for Financial Literacy component, which leaves the learners not fully prepared for FET Phase Accounting. This suggests that, as an integrated subject, EMS' components are not sufficiently assessed and taught adequately due to the lack of learning activities in textbooks. Therefore, the principle of curriculum integration theory was violated.

#### **4.5 STRATEGIES TO MINIMISE THE HINDRANCES TO EFFECTIVE TEACHING OF EMS**

It was found in the study that the participants were of the view that, to minimise the hindrances to effective teaching of EMS, there is a need to allocate the subject to specialist teachers, split the subject, involve more practical activities, provide for more tasks, activities and resources be used in addition to prescribed textbooks. They also viewed teacher's role as a facilitator who adopts different teaching methods for EMS and Accounting that involves the use of textbooks as part of the resources.

##### **4.5.1 Allocation of EMS to specialist teachers**

Teachers were of the view that one of the ways to minimise the hinderances to the effective teaching of EMS is to allocate the teaching of the subject to specialists. All the participants made a submission of the same view that EMS must be taught by teachers who are specially trained in that area. Mrs Govender averred this in her comments that EMS should be taught by somebody who is knowledgeable in all the components of EMS, especially in the Accounting part. This implies that the incompetent teachers neglect some components of EMS, and Accounting part is seen to be the most neglected one due to lack of knowledge and therefore the learners remain unprepared for FET Phase Accounting. This is what Mrs Govender claimed in the comment below:

*EMS should be taught by somebody who has Accounting knowledge, if you give it to somebody who does not have Accounting knowledge, that is the reason why a learner will not be prepared for Grade 10 Accounting (Mrs Govender).*

Mrs Blose pointed out a close-related view as Mrs Govender by stating that an EMS teachers must hold three commerce major subjects, namely: Accounting, Business Studies and Economics. This is what she said:

*The educator must have all three commercial subjects as majors, namely: Accounting, Business Studies and Economics in order to teach EMS (Mrs Blose).*

Similarly, Mr Sithole holds the same view as he indicated that an EMS teacher must be someone who is specialising in all three commerce subjects. He further made an example by referring to himself that he is qualified to teach EMS as he holds a Bcom qualification, hence he has a good understanding of EMS. This is what he said:

*Basically, EMS must be taught by someone who is a commerce specialist, especially who can teach Accounting. If you are not able to teach Accounting, Economics and Business Studies, you must not teach EMS. For example, I am a qualified Bcom graduate that can teach Accounting and I have a good understanding of teaching EMS (Mr Sithole).*

Similarly, Mr Maduna agreed with the above participants. However, he emphasised on the Accounting knowledge in which an EMS teacher must have so that the basics of this subject can be effectively introduced to the learners while they are still in Grade 9.

*The Accounting part in EMS needs someone who specialised in Accounting and who understand what Accounting is about, so that learners will be well prepared for Grade FET Phase Accounting (Mr Maduna)*

Mr Mdunge also concurred with the dominating view that an EMS teacher must be a specialist, especially in Accounting knowledge.

*The EMS teachers must have the Accounting knowledge because half of the content done in EMS is the Accounting (Mr Mdunge)*

Furthermore, Miss Myeza concurred that an EMS teacher must be an Accounting specialist. She also indicate a concern that EMS is normally given to any teacher who is a non-specialist in Accounting in commerce stream, and that results to poor performance in Accounting learners in Grade 10. On that note, the Accounting specialisation in teachers must be taken into account when before they are assigned to teach EMS.

*The consideration of Accounting specialisation is important because you find that EMS ends up being taught by just anyone in commercial stream and that leads to poor performance in Grade 10 Accounting (Miss Myeza).*

Also, Miss Mokoena voiced out the same view that an EMS teacher must be knowledgeable and must have an Accounting major.

*An EMS teacher must be competent and must have majored in Accounting specifically (Miss Mokoena).*

Mrs Madlala collaborated by stating that the Accounting learners can be more effective if an EMS teacher is an Accounting specialist.

*The school management should consider Accounting specialisation in teachers before allocating EMS to a teacher, as this makes learners more efficient in Accounting (Mrs Madlala).*

In addition, Mrs Brown holds the same view on the importance of Accounting specialisation in EMS teachers. This is what she said:

*It should be Accounting specialists that are used to teach EMS (Mrs Brown)*

Looking at the comments above, it is evident that since EMS is a combination of the three components, thus, a teacher who is teaching this subject must be well knowledgeable with all the components that are contained by EMS content, namely: Economy, Entrepreneurship and Financial Literacy. This is in line with Letshwene's (2014) and Mustafa (2011)'s finding that some teachers are not knowledgeable; hence, there is a need for highly qualified teachers in the field of Accounting when it comes to working with financial information especially about

businesses so that the results we get are authentic and reliable. This is to ensure that the standard of high professionalism is met. This also implies that an EMS teacher needs to give an equal and effective focus to all the three components. The participants further indicated that in order to ensure EMS prepares the learners for Accounting, EMS teachers need to hold the Accounting skills so that the foundation of Accounting is well laid in learners who would like to pursue this subject at FET Phase since this is a more technical and practical subject whilst it is the one that is normally omitted due to a lack of teacher knowledge. Additionally, Mwakapenda (2008) affirms that, in order to be able to teach Accounting effectively, a person must have at least achieved and understood the basic conceptual principles of Accounting and Economics and the interrelation of these principles. There was also an emphasis that the school management team need to consider the specialisation in teachers before assigning them to teach EMS, because if a teacher is not qualified for an aspect of the three components of EMS, s/he will not put focus on that part of the subject. Therefore, some parts of the subject may be neglected. Furthermore, this is confirmed by Shulman (1987) that the knowledge about the content requires the knowledge about the subject and its structure. Mpungose (2015) also asserts that it is important that all teachers have the subject content knowledge.

This finding is in line with the curricular spider-web theory (Van den Akker, 2009) through the content concept. As mentioned in the previous sections, this framework points out the content as one of the concepts that needs to be considered when implementing the curriculum. In this finding, the participants are of the view that the consideration of teacher specialisation is one of the strategies to address the hindrances to effective teaching of EMS. This suggests that the content is being reflected and acknowledged as the important concept to be considered when implementing EMS curriculum because in order to allocate EMS to a specialist teacher, the content of this subject needs to be considered. Hence, the principle of the curricular spider-web is taken into account. This finding is also in collaboration with curriculum integration (Drake, 1998, because in the comments by participants, they stated that an EMS teacher must be somebody who is knowledgeable to teach all the three integrated components of this subject. This implies that the principle of curriculum integration theory is followed to ensure that EMS is taught through the integrated approach.

#### 4.5.2 Teaching EMS components as stand-alone subjects

Teachers in their views on how to minimise the hindrances to the teaching of EMS suggested the need to split the subject into different components. All the participants were of the view that EMS must be divided, especially the Accounting part needs to be a stand-alone subject. Miss Myeza declared that the Accounting part must not be integrated together with other components of EMS. This asserts that it must be an independent subject because of the enormity of its content coverage that makes it difficult to teach within a specific given time. This is what she said in the comment below:

*My view is that Accounting must be made a stand-alone subject because there are many topics to cover in a short period of time (Miss Myeza).*

Also, Miss Mokena shared the same view that her preference will be to teach Accounting part of EMS as a separate subject as it was before. She then suggested that Accounting must be on its own as a subject, not being combined with others in EMS.

*I will prefer to teach Accounting on its own as a subject, as it was done years back then. Split the three subjects and make Accounting a stand-alone subject (Miss Mokena).*

Similarly, Mrs Madlala collaborated with the above views that Financial Literacy component which contains the Accounting part in EMS must not be integrated with other components. She also raised a view that the EMS curriculum formulators must rather combine Economy and Entrepreneurship components, and make Financial Literacy a stand-alone subject.

*“EMS must be dissolved into two subjects as in like Accounting part (Financial Literacy) on its own and Economy and Entrepreneurship part on its own” (Mrs Madlala)*

Mrs Brown shared the same view. She recommended that EMS must be divided into two subjects or its components must be taught at different school terms of the year. She also made an example by referring to Social Science subject that even the exam papers can be split to two. This is what she said:



*I think EMS should be divided or be like the semesterised subject. For example, look at History and Geography for Social Science, these subjects are taught separately. Even when papers are set, they set two separately and that would be good also for EMS (Mrs Brown).*

Also, Mr Mdunge holds a similar view as the above participants, he also added that the separation of Accounting part (Financial Literacy) from EMS will help to give it an enough time of teaching.

*Accounting part in EMS should get its separate time and be taken as a stand-alone subject (Mr Mdunge).*

Likewise, Mr Sithole is of the collaborative opinion as the above participants on taking Accounting part out of EMS. He also indicated that the split must be done for exam papers.

*Accounting must be a stand-alone subject, or its exam must be made one paper and then the Economy and Entrepreneurship be combined in a second paper as they do in Social Science subject (Mr Sithole).*

As seen in the excerpts above, it is evident that teaching EMS in an integrated approach appears as a challenge to teachers, especially because of factors like limited time and lack of teacher knowledge as seen under this sections above. Hence, all the participants suggested that it must be split into two subjects. This finding is in agreement with Yoder (2010) who raises the concerns regarding the time allocation for teaching and learning in the context of integration approach that it is placing too much pressure that teachers are often facing with regards to the time allocated for teaching an integrated subject. The participants' idea behind this suggestion to split EMS indicated that the Accounting part of EMS which is Financial Literacy must be taken out and made a stand-alone subject so that it will get more focus and sufficient time of teaching. This is because this component is seen as the crucial one as it prepares the learners for FET Phase Accounting which is a more technical major subject. Thereafter, the Economy and Entrepreneurship part must be made one subject. This is a whistle to EMS curriculum formulators to review the integration of EMS. In overall, this clarifies that it is challenging to teach EMS as an integrated subject as it becomes a huge task to teachers and even for learners. This is also affirmed by Pohl (2010) that when curriculum is integrated, it become complex, he articulates that there are therefore factors that may result to failure of integration approach.

Park (2008) also report that when various subjects are associated and integrated, it demands extraordinary time and lot of energy when applied.

This finding aligns with the content concept of the curricular spider-web (Van den Akker, 2009) as it links to the splitting of EMS content into different subjects, particularly making an Accounting part a stand-alone subject. This suggests that teachers, according to the curricular spider-web, are responding to a question that asks what they are teaching. In this case of splitting the subject, it shows that they are able to make meaning of what content they teach. On the other side, this finding is against the curriculum integration theory (Drake, 1998) in a sense that the participants suggested the split of EMS components into independent subjects, particularly the Accounting part. This implies that teachers see the integration of EMS as unnecessary, instead, it poses challenges and makes it difficult to teach this subject. Therefore, this finding contradicts the principle of curriculum integration theory.

#### **4.5.3 Involvement of more practical activities**

The involvement of more practical activities was viewed by teachers as one of the ways to minimise the hindrances to the teaching of EMS. This, all the participants shared in their views. Mrs Govender and Mrs Blose claimed that they improvise by coming up with strategies that involve more practical activities in the teaching and learning of EMS. This, they do to engage learners with activities that equip them with necessary skills and knowledge required for FET Phase Accounting. This is what they averred in the comments below:

*I formulate my own exercises like researching other textbooks and other various sources as well, to allow the learners to do more practical activities. Therefore, I do not completely rely on textbooks due to lot of gaps (Mrs Govender).*

*I bring things that the learners know rather than focusing more on textbooks (Mrs Blose).*

Also, Mr Nkosi made a submission that sometimes it is even a best option to use Grade 10 Accounting textbooks due to the gaps in Grade 9 EMS textbooks.

*Besides the Grade 9 EMS textbooks, I use Grade 10 Accounting textbooks to further the Financial Literacy activities (Mr Nkosi).*

Mr Sithole and Mr Mdunge shared the similar response that they relate the lesson to real experiences of the learners, below is what these two participants said:

*Since EMS is everywhere, I make sure that learners go home and find these things that are being spoken about in class because EMS relates to real life and daily living. For example, I normally relate the lesson to the expenditure of their pocket money they get from home, I speak of receipts, cheques, those are things their parents use. I also speak of their parents' store accounts; those are the invoices. By doing so, it is easy to understand things that they see every day (Mr Sithole).*

*I reflect on what the learners have experienced in their real-life. For example, if I am teaching about an asset, I make an example of the learner's pen to explain that this is something that belongs to that particular individual. So that it is something that is more practical, and more relevant to relate to what the learners often see (Mr Mdunge).*

Miss Myeza and Miss Mokena added that:

*I think the best strategy is to take the learners to where there is practicality, where the accountants actually work so that they can see what exactly is being done. For example, visiting the Accounting industries (Miss Myeza).*

*There is a lot of strategies to involve more practical activities. Also, I think questions and answers work best when you teaching Accounting part because you are able to see if the learners do not have enough knowledge. You can also use the explanation after having used the questions and answers to ensure that you have given them enough knowledge (Miss Mokoena).*

Mrs Madlala is of the opinion that when teaching EMS, the focus must be more on the Financial Literacy component than other components so that the learners can be engaged in more practical activities.

*EMS teachers should actually focus more on the Financial Literacy part of EMS for more practical activities to be done (Mrs Madlala).*

Mr Maduna holds the similar view. However, he also brought up that the teaching of EMS must be related more on the learners' real lives.

*There must be more of practicality in EMS so that the learners can experiment and relate to their real lives (Mr Maduna).*

As shown in the excerpts above, it is important that various strategies are brought up when teaching Grade 9 EMS in order to make sure that what is taught is made real and practical to learners for them to easily understand, especially when teaching Accounting part which is Financial Literacy. Under this theme, teachers' views respond to the issue of EMS textbooks lacking practical exercises as there is a section above that speaks to this as one of the hindrances for effective teaching of Accounting. Teachers further indicated that they make every effort to make the lesson practical to the learners by referring to the examples of their (learners) daily experiences and sometimes taking the learners to where they can physically see what is being taught in class; for example, excursions to Accounting industries. This result corroborates with Bernstein's (1975) that, teaching and learning must be held and be related to a location that best suits the nature of the subject, such as the case of EMS Financial Literacy and Accounting.

This finding collaborates with the curricular spider-web theory (Van den Akker, 2009) through the learning activities concept. This framework insists that the learning activities concept which answers a question of how you are teaching must form part of the curriculum implementation. The teachers shared their views on how they bring in the practical activities when they are teaching, and they indicated that they use various practical methods to ensure that the learners relate to the lesson and that is how they teach. This finding is also in line with the curriculum integration theory (Drake, 1998), because in the comments above, teachers appeared to be making every effort to employ practical activities to ensure not to neglect the effective teaching of Financial Literacy component. This implies that teachers are committed to ensure the integrated approach when teaching EMS.

#### **4.5.4 Tasks/Activities/Resources used in addition to prescribed textbooks when teaching EMS**

Teachers in their views declared that one of the ways to minimise hindrances to effective teaching of EMS is to come up with different tasks/activities and the provision of additional resources alongside the prescribed textbooks. All the participants alleged this in their comments. Mrs Govender pointed out the resources which shows that she relies more on the use of technological resources. This suggests that the use of resources may depend on the

condition of the school as to whether they are an under-resourced school or not. This is what she alleged below:

*I use internet, it has lot of information that comes up there, digital projectors. We have also got smart boards, so all that forms part of our resources. I also use workbook because most of the activities are from this book (Mrs Govender).*

On the other hand, Mrs Blose stated the resources that are not technologically related. This confirms that there is no single resource that is suitable for every school, but it depends on different factors such as which resources the school has access to.

*I use newspapers and magazines. Then I use class tests, projects, quiz, assignments, presentations (Mrs Blose).*

Also, Mr Nkosi specified that he relies on the use of charts to display the lesson.

*I have a chart which I display to show and explain Accounting Equation (Mr Nkosi).*

Similarly, Miss Myeza submitted a close-related response as that of Mr Nkosi as she indicated that she uses charts regardless of them being time consuming.

*I do use study guides, visuals and charts. Even though the charts are time consuming, but I do use them (Miss Myeza).*

Mr Mdunge and Mr Sithole made submissions that are collaborating with that of Mrs Govender as they mentioned the use of internet and projectors.

*I use internet more often because I want to get the latest information about all the changes about EMS and also trying to make it practical. I have also bought a projector so that I can present the information clearer and make it practical (Mr Mdunge).*

*I use the internet a lot because I believe there is a lot of information that you can get from the internet. I also use visual aids which are the overhead projectors, chalkboards and textbooks (Mr Sithole).*

On the other hand, Mrs Brown, Mrs Madlala and Mr Maduna responded similarly as they indicated that they make use of past question papers and study guides which help to engage the learners more on practical activities.

*I use the study guides and past exam papers to engage the learners more on revision for practical activities (Mrs Brown).*

*I use past year question papers. There is also the support documents that come from the Department of Education and there is also a study guide by Viva (Mrs Madlala).*

*I use past year question papers to familiarise learners with a way of asking questions. I also use handbooks/study guides to assist on activities / tasks (Mr Maduna).*

From the excerpts above, it is evident that teachers do not fully rely on the prescribed textbooks only, but they make every effort to bring different resources and activities that will make the lessons clearer to the learners. This result is confirmed by Chou (2011) that learning activities are the practices provided to learners to have certain capabilities. It is also noted that teachers are using different resources to suit the context and diversity of learners. The Department of Education (2011) agrees that teaching and learning activities vary from formal to informal. Khoza (2012) also asserts that the formal activities must take into consideration the differences of learners. Teaching and learning must be supported by resources, as these are actually the platform for effective training (Khoza, 2012).

This finding is in line with two concepts of the curricular spider-web (Van den Akker, 2009) which is material and resources as well as learning activities. These are some of the concepts in which this framework insists that they must be reflected when implementing the curriculum. According to this framework, material and resources as a concept addresses a question of what teachers are teaching with, as in this finding, the participants declared various resources that they employ when teaching. The learning activities as a concept addresses the question of how teachers are teaching, as in this study, the participants declared several ways of teaching activities. Therefore, there is a relationship between this finding and curricular spider-web theory. This finding is also in line with the curriculum integration theory (Drake, 1998) which describes EMS as an integrated subject. In this finding, the participants stated different tasks, activities and resources they are using when teaching EMS, and it is observed that the decision on which task/activity and resource to use is determined by the component that is being taught

at that particular time. This suggests that teachers view and approach EMS subject as an integrated curriculum.

#### **4.5.5 Teacher role as a facilitator in EMS**

Teacher's role as a facilitator is seen as one of the ways to minimise the hindrances to the effective teaching of EMS subject. Teachers submitted similar views on how they facilitate the teaching and learning of EMS subject. Mrs Blose declared that she normally use a two-way approach that involves an interaction between the teacher and the learner. This is what she claimed below:

*I apply interactive learning and teaching, real life examples. I also use role-play activities (Mrs Blose).*

Also, Mr Nkosi and Mr Maduna shared a closely related response as that of Mrs Blose in a way that they all express that there is an interaction between the teacher and the learners.

*I use group-work and presentation on the activities, thus letting them (the learners) present for their peers then as a teacher I come in to recommend and encourage them for improvement (Mr Nkosi).*

*Learners are being given guidance during the lesson. For example, giving them a chance to take over the lesson and go to the chalkboard to lead the activity and come up with answers, as a teacher I am there as a facilitator (Mr Maduna).*

The comments in excerpts above affirm that the learners are being guided during the process of EMS lessons. The participants who commented indicated that they are physically available during the lesson to facilitate the learning process. They also stated that they are there to give a clear direction to learners and then come in where assistance is needed. This indicates that teachers allow for learner-centred approach when teaching so that the learners are not denied freedom of participation during the lesson. Cousins (2007) agrees that for the successful implementation of the curriculum integration “both teachers and learners must be actively engaged” in what he refers to as “relevant learning”. Khoza (2013) accords that the role of a teacher is decided by three approaches, namely: teacher-centred, learner-centred and content-centred. The study by Donsa (2017) affirms that it is imperative that when teachers facilitate the teaching and learning process, they must use an appropriate approach that ensures success. Kember and Kwan (2000) also indicate that teachers who understand teaching as a way of

conveying knowledge, will use content-centred approach when facilitating, rather than teacher-centred approach, therefore, they will teach what is there is a content as prescribed in a curriculum policy.

This finding collaborates with the teacher role concept of the curricular spider-web theory (Van den Akker, 2009). According to this framework, this concept must be reflected when implementing the curriculum and it addresses a question of how teachers are facilitating teaching. In this finding, there is a reflection on how participants facilitate teaching when teaching EMS. Teachers shared different strategies and teaching approaches in which they facilitate the teaching of EMS. Therefore, there is a strong relationship between this finding and the curricular spider-web concept. This finding is also in line with the curriculum integration theory (Drake, 1998) that describes EMS as an integrated subject. Teachers described their role which reflected the facilitation of teaching in all the three components of EMS.

#### **4.5.6 Teaching method in EMS**

Teaching method was described in teachers' views as one of the ways to minimise the hindrances to effective teaching of EMS. All the participants submitted similar views on different methods they employ while teaching EMS. What appeared is that the teaching methods are determined by various factors such as the type of a teacher and also the context which may include the physical condition or location of the school and the types of learners. Mr Maduna indicated that the teaching method that is used to teach EMS depends on the educator and the types of learners taught. This is what he averred in his comment below:

*It depends on the teacher. Also, the strategies depend on the type of learners you teaching (Mr Maduna).*

Mrs Blose also concurred with Mr Maduna in stating that there is no 'one size fits all' teaching method for EMS. She further indicated that since EMS has three components, she does not use one strategy, but she keeps changing methods depending on the component she is teaching at that particular time.

*It is quite difficult to say how EMS is taught because you have to keep changing the methods. For example, you cannot teach Accounting part using the same method that*



*you used when teaching Business Studies part and you cannot teach Economics part using the same method that you used when teaching Business Studies part and vice versa. There is no specific strategy that fits all the components of EMS, it depends on which component you are teaching at that particular time (Mrs Blose).*

On the other hand, Mrs Govender made a submission which shows that her teaching method relies on the resources she uses as shown in the excerpt below.

*The learners have workbooks and textbooks. They answer directly in the workbooks. Also, I use a lot of technological aspects and traditional write and learn aspects.*

From the comments above, it is evident that there is no ‘one method fits all’ when it comes to how the EMS is taught. This suggests that the methods of teaching EMS may be determined by the context of the school such as the availability or unavailability of resources in that particular school, and also the types of learners. This finding is in agreement with Manqe (2012) that the methods that teachers employ when teaching are determined by the resources and facilities of the school. EMS as an integrated subject has therefore called for teachers to discover more innovative, creative ways and new strategies to facilitate learning and teaching in an integrated approach (Assan & Lumadi, 2012). Berkvens (2014) adds that the activities must be in accordance with the objectives of a lesson. In other words, teachers must always bear in mind the expected outcomes of a lesson and give activities that will drive the learners to the expected outcomes.

This finding regarding the teaching method in EMS collaborates with the two concepts of the curricular spider-web theory (Van den Akker, 2009) which is assessment and teacher role. Both these concepts are answering a question of how teachers assess the learners and how do they facilitate the teaching. Therefore, the answers to these concepts reveal the teaching method used by teachers. On that note, there is a strong relationship between this finding and curricular spider-web theory as teachers in the comments have provided several methods in which they apply when assessing and when teaching EMS. This finding is also in line with the curriculum integration theory (Drake, 1998) because all the teaching methods declared by teachers in the comments, show to be in relation to different components of EMS as an integrated subject, therefore the principle of curriculum integration is followed.

#### 4.5.7 Teaching method in Accounting

This finding regarding the teaching method in Accounting was viewed by teachers as one of the ways to minimise hindrances to effective teaching of EMS, particularly the Financial Literacy component which prepares the learners for FET Phase Accounting. The teachers shared their views on how the Accounting subject is taught. They also indicated the techniques and strategies they use when teaching this subject. Miss Mokoena and Mrs Madlala stated that Accounting is taught in several ways depending on different situations. This is what Miss Mokoena and Mrs Madlala avowed in their comments below:

*Accounting is taught in different ways and there are many methods that you can use. The first one that you can use to ensure that the basics are instilled in the minds of the learners is the explanation, then allow them to interact with each other so that they can be able to understand each and every topic that is taught to them. You can also use group discussion so that they can also be able to reference or to use their own experiences (Miss Mokoena).*

Mrs Madlala was in agreement with Miss Mokoena as she affirmed there are different methods for teaching Accounting. She made an example by indicating that she decides on a teaching method by considering what types of learners she is teaching. She commented as follows:

*There are different methods that are used to teach Accounting. For example, there are currently two Grade 10 classes, one of those classes is a little more advanced than the other, so my teaching methods will vary. One class I work at a faster pace and the other class I work really at a slow pace to make them understand basic concepts before moving forward to that actual Accounting (Mrs Madlala).*

Furthermore, Mrs Brown sees Accounting as a practical subject. Hence, she stated that she relies on the use of worksheets and sometimes textbooks.

*Since Accounting is practice based, I rely very much on the worksheets, but it is quite textbook based (Mrs Brown).*

Also, Miss Myeza brought up a close-related view to that of Mrs Brown as she applies methods that make the subject more practical and real to the learners.

*Sometimes I do role play. For example, making other learners the managers and others being the employees like the Accountants. At other times, I also use the group work (Miss Myeza).*

From the excerpts above, it is clearer that Accounting can be taught using various approaches depending on the teacher and the types of learners in that context. This affirms that the methods of teaching Accounting may differ from time to time depending on the context, the learners you are teaching; how much capable they are in terms of grasping the content. Other participants stated that although the textbooks are used but the focus is put more on the practical sections like Accounting Equation. Some participants indicated that they check the prior knowledge first so that they can know where and how to approach the Accounting lesson. This suggests that a method to use may depend on the types of learners. Khoza (2012) affirms that even the formal activities must take into consideration the differences of learners.

The teaching method in Accounting collaborates with the two concepts of the curricular spider-web theory (Van den Akker, 2009) which is assessment and teacher role. Both these concepts are answering a question of how teachers assess the learners and how do they facilitate the teaching. Therefore, the answers to these concepts reveal the teaching method used by teachers. On that note, there is a strong relationship between this finding and curricular spider-web theory as teachers in the comments have provided several methods in which they apply when assessing and when teaching Accounting. On the other side, this finding does not align with the curriculum integration theory (Drake, 1998) because all the teaching methods declared by teachers in the comments do not reflect an integrated approach of teaching because FET Phase Accounting is described as a stand-alone subject.

#### **4.5.8 The use of textbooks in the teaching of EMS**

The use of textbooks was viewed by teachers as one of the means to minimise the hindrances to effective teaching of EMS. All the participants declared that, the use of textbooks form part of their teaching resources. Mrs Govender stated that, she employs resources that are technologically-orientated but also make use of textbooks. This is what she averred in her comment below:

*I use a projector, textbooks, whiteboards and worksheets (Mrs Govender).*

In addition, there was also a similarity when it comes to the use of a projector and textbooks as some of the resources because Mrs Blose also mentioned the use of a projector and textbooks as shown below:

*I use textbooks (different series), projector, magazines, and internet (Mrs Blose).*

Similarly, Mr Nkosi mentioned that he uses textbooks:

*I use chalk-board, textbooks and worksheets (Mr Nkosi).*

Also, Mr Sithole and Mr Maduna declared the use of textbooks as shown below.

*I use textbooks and newspapers (Mr Sithole).*

*I use textbooks, study guides, workbooks, and handouts (Mr Maduna)*

From the excerpts above, it is clear that amongst the resources that teachers are using, there is still a reliance on the use of the textbooks. All the participants above mentioned textbooks as one of their resources they are using. Also, this indicates that textbooks, besides the identified gaps in them, but they still remain a most used and popular resource in many various schools. In support of this, Phakathi (2015) and Kwindi (2014) state that textbooks play a crucial role to promote learning.

The use of textbooks in EMS collaborates with the material and resources as one of the concepts of curricular spider-web theory (Van den Akker, 2009). This concept is answering the question of what teachers are teaching with. In this finding, this concept reveals the textbooks and other resources that EMS teachers are using. Also, this finding aligns with the curriculum integration theory (Drake, 1998) because the textbooks and other resources declared by the teachers in the comments reflect that the resources that are used by teachers depend on which component is being taught at that particular time since EMS is a combination of different components. Therefore, there is a strong correlation between this finding and curriculum integration theory.

#### **4.6 CONCLUSION**

This chapter presented the data, analysis and discussion which responded to the three key research questions that guided the study. The participants were made up five Grade 9 EMS teachers and five Grade 10 Accounting teachers from five schools within Pinetown District. Analysis from the findings of the study signposted from teachers' understanding of EMS as an integrated subject. This was also revealed in the elements and importance attached to how this

subject was facilitated. Moreover, it was also revealed that the teaching of EMS has some hindrances. Hence, the findings also revealed the strategies on how to tackle these hindrances. These findings were also discussed alongside the frameworks that underpinned the study namely; Curriculum Integration theory (Drake, 1998) and Curricular Spider-Web theory (Van den Akker, 2009). The following chapter will give a summary, conclusion of the findings, and give recommendations for further research.

# **CHAPTER FIVE**

## **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

### **5.1 INTRODUCTION**

The previous chapter presented the data that were generated from the participants through the use of reflective activities and semi-structured individual interviews. The data were analysed verbatim; thereafter, the analysis and discussions were done to make meanings and identify the themes. In this chapter, the brief key points for all chapters are provided in summarising the study. The chapter will further present the summary of the key findings of the study. The limitations of the study are also discussed. The chapter finally concludes by providing the recommendations from the study.

### **5.2 OVERVIEW OF THE STUDY**

The purpose of the study was to explore teachers' views on the role of EMS in preparing learners for FET Phase Accounting. The findings answered the three key research questions of the study. The participants were made up of five Grade 9 EMS teachers and five Grade 10 Accounting teachers in Pinetown District that is located within Durban Metropolitan, Kwa-Zulu Natal. The problem statement was grounded on the reports from various studies that since EMS as an integrated subject is aimed at laying the foundation for commerce subjects, there are claims that some teachers do not effectively teach all the components of this subject. The literature revealed that the Accounting part which is Financial Literacy component in EMS is the most neglected component by many teachers, which leads to learners' poor performance in FET Phase Accounting. Once theoretical framework and one conceptual framework, namely: curriculum integration theory by Drake (1998) and curricular spider-web by Van den Akker (2009) were selected to underpin the study. During the data collection, the participants shared their views on EMS as an integrated subject, elements and importance of EMS, hindrances to effective teaching of EMS and strategies to address the hindrances. The preview of each chapter is presented below.

#### **5.2.1 Chapter One**

This chapter presented the background and provided the general overview of the entire study. The rationale of the study was described in order to present the personal, professional and

theoretical reason that drive this study to be conducted. The objectives of the study were outlined, and the three key research questions were clearly drawn.

### **5.2.2 Chapter Two**

In this chapter, several studies that correlated to the phenomenon of the study were presented as a literature review to ensure that the study is located within the existing body of knowledge. Two frameworks, namely: curriculum integration by Drake (1998) and curricular spider-web by Van den Akker (2009) were adopted and justified to underpin the study as they relate to its phenomenon. Curriculum integration theory described and proved EMS as an integrated subject, while the curricular spider-web concept demonstrated its concepts, namely; accessibility, aims and objectives, content, learning activities, teacher role, materials and resources, learning environment, time and assessment (Van den Akker, 2009). Both of these frameworks assisted in answering the research questions and supporting the findings.

### **5.2.3 Chapter Three**

This chapter presented the research design and methodology adopted by the study. The study employed the qualitative research approach which was located within the interpretivism paradigm. The two types of sampling, purposive and convenience were presented in this chapter and the choice of their adoption was justified. The two data collection instruments, namely: reflective activities and semi-structured individual interviews were discussed as they were employed to collect data from the ten participants. In addition, the trustworthiness accompanied by its four dimensions, namely: transferability, dependability, confirmability and credibility were presented in order to enhance honesty. Furthermore, the ethics were taken into account though getting the approval from the relevant stakeholders to proceed with this study. The stakeholders whom the permission was earned from include the University of Kwa-Zulu Natal Research and Ethics committee, Department of Basic Education, schools' gatekeepers (principals) and ten participants.

### **5.2.4 Chapter Four**

This chapter presented the data analysis. The findings were presented thematically after searching and grouping the correlations from the data. The participants' responses were quoted verbatim and interpreted to make meanings. Also, the findings were discussed and supported by the relevant literature and the two adopted theoretical frameworks.

### **5.3 SUMMARY OF THE FINDINGS**

In this section, conclusions for the study are provided and premised on the key research questions and the findings of the study based on the themes as well as sub-themes that emerged from the analysis of data generated. The summary of findings presented below were answering the three key research questions, namely:

- What are teachers' views on the role of EMS in preparing learners for FET Phase Accounting?
- Why do teachers view the role of EMS in preparing learners for FET Phase Accounting the way they do?
- How do teachers minimise the factors that hinder EMS in preparing learners for FET Phase Accounting?

#### **5.3.1 RESEARCH QUESTION ONE**

The major finding responding to research question one is presented below together with the sub-themes that emerged from it.

##### **5.3.1.1 EMS as an integrated subject**

Teachers viewed EMS as an integrated subject. This was evident in their views on the reasons and visions for teaching EMS and the content taught in the subject. The way in which teachers view the EMS is also evident in the location for teaching and assessment in the subject and the Accounting knowledge and skills acquired in EMS.

EMS was viewed and understood as an integrated subject. This is because it is made up of three different learning areas, namely: Accounting, Business Studies and Economics, that are infused together as one subject. These learning areas within EMS are presented as three components, namely: Economy, Entrepreneurship and Financial Literacy. In EMS subject, the focus of learners is not purely on one area but on different areas since this is an integrated subject.

EMS is taught in order to prepare the learners who want to pursue Commerce subjects such as Accounting, Business Studies and Economics in FET Phase and further than. It was also revealed that apart from equipping the learners with necessary skills and knowledge for the abovementioned subjects, but EMS, due to the nature of its content, it provides the learners



with the valuable knowledge to apply in their real lives especially concerning the management of personal funds.

The findings revealed the content that is taught by teachers in EMS classroom. Different aspects of the content were declared by teachers as what they teach to the learners in EMS classroom. It emerged that the content taught is drawn from different components of EMS as this subject was acknowledged as an integrated subject. Also, teachers reported that, as part of what they teach as EMS content, they ensure they equip the learners with necessary knowledge that can be applicable in real lives as well.

There are several Accounting skills and aspects of knowledge that are acquired by the learners in EMS subject. Teachers stated that, part of what learners must gain in EMS is the understanding of Accounting concepts and terminologies so that when they enrol in FET Phase Accounting, they will not have problems with understanding the subject language. According to the findings, learners who are enrolling in FET Phase Accounting are expected to possess the skills to record and post from journals to ledger as well as working with numbers and calculations.

The findings revealed various ways in which teachers conduct the assessments in EMS. All these ways form part of summative and formative assessments. Teachers stated that they use tests, assignments, questions and answer methods, class activities and projects as well as baseline assessments. It was also revealed that assessments may vary according to the component of EMS that is taught at that particular time.

Teachers highlighted that they are teaching EMS through face-to-face contact method. Most of the schools they are teaching in are located in rural areas and townships, but not far away from the cities.

### **5.3.2 RESEARCH QUESTION TWO**

The major finding responding to research question two is presented below together with the sub-themes that emerged from it.

### **5.3.2.1 The elements and importance of EMS**

Teachers shared their views on the elements and importance of EMS. It is evident from the findings that EMS is seen by teachers as a subject that equips the learners with the basics of FET Phase Accounting and other commerce subjects. The Financial Literacy component in EMS is acknowledged by teachers as one that is aimed at preparing the learners for Accounting. Furthermore, it was alleged that EMS may contribute to good or poor performance of learners in FET Phase Accounting and there are many shortfalls that confirm the unreadiness of learners for FET Phase Accounting.

The findings indicated that EMS helps in preparing the learners for Accounting, considering that it contains the topics that are taught as basics of Accounting, even though not fully. However, teachers added that, different factors may also impact on whether or not EMS equips the learners for Accounting. For example, it may depend on a teacher that is teaching this subject and the types of learners that are taught.

The findings saw EMS as a subject that is not only preparing the learners for a single subject but different Commerce subjects in FET Phase. It was confirmed that since EMS contains three components, each is aimed for a particular subject for learners who enrol for Commerce in FET Phase. For example, Economy component contains the basics of Economics, Entrepreneurship component introduces the learners to Business Studies, whilst Financial Literacy component introduces the learners to Accounting. In addition, the findings described EMS as an important subject as it exposes the learners to Commerce subjects at an early stage.

The findings described and affirmed Financial Literacy as an EMS component that prepares the learners for FET Phase Accounting. This component was unpacked by looking at all the topics it contains, and it was affirmed that all its topics are the introduction to FET Phase Accounting. Teachers declared that, it is definitely the Financial Literacy component that prepares the learners for FET Phase Accounting.

The findings reported that EMS has a contribution to FET Phase Accounting pass rate, they agreed and alleged that it can contribute to good or poor performance in Accounting, but depending on many factors that impact on this. The findings indicated that if the learners are well taught EMS especially the Financial Literacy component, there are bigger chances of seeing them doing well in Accounting at FET Phase. Also, if the learners are not properly

taught or the Financial Literacy component is neglected during the teaching of EMS in Grade Nine, the learners will therefore show poor performance in FET Phase Accounting.

The findings reported that the Grade Ten learners are ready for Accounting, all teachers disagreed. There is an outcry from teachers who are teaching Accounting in Grade Ten as they indicated that the learners they teach are not ready for this subject. Teachers brought up the practical examples like instances where they teach a topic that is already introduced in Grade Nine EMS, but the learners seem to be absolutely clueless regarding that topic. Hence, it appeared that the learners lack the basic knowledge and skills for Accounting, which confirms the unpreparedness.

### **5.3.3 RESEARCH QUESTION THREE**

The major findings responding to research question three are presented below together with the sub-themes that emerged from them.

#### **5.3.3.1 Hindrances to effective teaching of EMS**

The findings revealed the obstructions that lead to ineffective teaching of EMS. Teachers stated that there are many factors that lead to unpreparedness of EMS learners for FET Phase Accounting. They highlighted the lack of teacher knowledge which can be caused by teacher unskilfulness due to lack of staff development. There is also a concern on time constraint because of poor curriculum structure and timetabling of EMS that affect the teaching of the subject. Teachers raised concerns about the shortage of topics in the EMS curriculum content as well as the insufficient practical activities in EMS textbooks.

The findings revealed that there are teachers who are assigned to teach EMS, whereas they are not qualified to teach this subject. Teachers who participated in the study indicated that since EMS is an integrated subject, the unqualified teachers neglect some parts of the subject due to lack of knowledge. The findings reported that the Financial Literacy component is the one that is the most neglected, reason being that it is more technical and practical, therefore requires an expertise. This hindrance is highlighted as one of the reasons why EMS learners enter FET Phase Accounting with little or no knowledge on the basics of Accounting.

The findings indicated that the time of teaching EMS as stipulated by policy is not enough. According to teachers, it is difficult to complete the EMS syllabus at a given period of time.

There is also a concern regarding the way EMS curriculum is structured. Teachers alleged that, since EMS has three components, the timetable does not allow a smooth sequence of teaching each component. Teachers have to jump from component to component because each component is not taught for consecutive days. Therefore, there is no smooth continuity on the teaching of EMS.

The findings further reported that there is no staff development programmes that are convened by the Pinetown District for EMS teachers. It has been quite a long time without workshops that are conducted for this subject. Teachers added that there is no EMS subject advisor for the abovementioned District. This is seen as one of the hindrances that affects the effective teaching of EMS and lead to poor performance in Accounting.

The findings revealed that the EMS curriculum content needs additions. Teachers stated that the introduction of Financial Statements topic must form part of the EMS syllabus because it is part of the FET Phase Accounting. When learners enter FET Phase Accounting, they get exposed to Financial Statements topic for the first time because its basics are not included in Grade Nine EMS.

The findings indicated that there is insufficiency of practical activities that are in line with Financial Literacy in EMS textbooks. Teachers stated that they always find themselves creating their own activities from outside the book because of the gaps in textbooks.

#### **5.3.3.2 Strategies to minimise the hindrances to effective teaching of EMS**

The findings reported that EMS must be allocated to teachers who are qualified to teach this subject. Teachers indicated that a teacher who is assigned to teach EMS must be knowledgeable to ensure that all the three components of this subject are effectively taught, and none is neglected. In addition, teachers emphasised that an EMS teacher must be specialising particularly in Accounting because this is a more challenging part in EMS.

The findings reported that teachers are struggling to teach EMS as an integrated subject. They are of the view that this subject must be split, especially the Accounting part must be a stand-alone subject. As seen in the sections above, teachers raised concerns regarding factors like insufficient time and poor timetabling, which makes it difficult to teach EMS. The

recommendation submitted is that EMS must be divided so that each component will be given its due time allocation and attention because this is not possible through an integrated approach.

Teachers indicated that, during the teaching of EMS, they create various strategies to bring more practical activities so that the learners can easily relate and understand the lesson. The findings report that, EMS, especially the Financial Literacy component must be taught in relation to learners' real lives and daily experiences.

The findings reported that, apart from using the textbooks for teaching EMS, but teachers employ more activities, tasks and resources outside the textbooks to ensure the effective teaching. They indicated that they use different resources and activities, but also depending on the available resources in that particular school.

The findings reported on how teachers facilitate the teaching and learning process. Most of the teachers alleged to be using a teacher-learner approach which indicates that both teachers and learners are given freedom of participation during the lesson.

Teachers highlighted several but close-related methods of teaching EMS. They also indicated that the method depends on which component is being taught at that particular time because one method cannot suit all the components.

The findings reported that the methods that are used to teach Accounting may vary from teacher to teacher. Also, the methods may depend on the condition of the school, the availability of resources and the types of learners that are taught. This is because there is no specific method that suits all the conditions and the types of learners.

The findings reported that even though textbooks have been criticised due to having gaps, however, they are still a commonly used resource in most of the schools. All teachers still used the textbooks with other resources they used.

## **5.4 LIMITATIONS OF THE STUDY**

The study was conducted using five schools in Pinetown District that is located within the confines of Durban Metropolitan, Kwa-Zulu Natal. Therefore, the findings cannot be used to make a sweeping statement for all schools in South Africa and across the borders of the country. The study employed qualitative approach and interpretivism paradigm to collect data through reflective activities and semi-structured interviews. Hence, the findings are only emerging from the aforementioned methods, they cannot be generalised and assumed for other methods of data collection until proven.

## **5.5 RECOMMENDATIONS**

### **5.5.1 First recommendation**

EMS must be taught by teachers who are qualified to teach all three Commerce subjects, namely: Accounting, Business Studies and Economics. This is because it has three components that are aimed at introducing the learners to the aforementioned subjects. Also, EMS teachers must be regularly monitored to ensure that they teach all the components of EMS so that the learners are well introduced and equipped with solid basics to begin Commerce subjects in FET Phase.

### **5.5.2 Second recommendation**

The Department of Basic Education must review the structure of EMS curriculum and consider splitting the components into independent subjects so that each component can get enough time and attention to be properly taught. Alternatively, Financial Literacy must be taken out of EMS and be a stand-alone subject so that the learners are well prepared for FET Phase Accounting as it is a more challenging subject.

### **5.5.3 Third recommendation**

The Department of Basic Education must allocate sufficient time of teaching EMS because the allocation of two hours per week is not enough as this subject is made up of different learning areas. The Department must make amendments on the sequence of EMS teaching plan so that there will be a smooth continuity of teaching. This will also help in ensuring that teachers do not have to keep jumping from component to component, instead one component must be taught until its content is completed, then move to a next component. In other words, EMS teachers must be allowed to teach a component consecutively until they conclude it before moving to a next one.

#### **5.5.4 Fourth recommendation**

The Department of Basic Education must regularly arrange and conduct staff development programmes for EMS teachers so that their skills and knowledge in teaching this subject are advanced from time to time. Also, the mentor/subject advisor must be appointed in order to ensure a professional support and monitoring of EMS teachers.

#### **5.5.5 Fifth recommendation**

DBE must supply plenty of teaching and learning resources to schools so that teachers can be flexible to employ whichever method of teaching that suits their context and the types of learners. This is because the effectiveness of each teaching method may depend on the availability of a particular resource. Therefore, the scarcity of resources must be brought to zero percent.

#### **5.5.6 Sixth recommendation**

The DBE must include Financial Statements topic in EMS to expose the learners to this topic as early as possible so that when they enrol in FET Phase Accounting, they will not be taught this topic for the first time.

#### **5.5.7 Seventh recommendation**

The DBE must involve more practical activities in EMS textbooks and supply additional resources that will allow the learners to engage, not only in theory, but also in practical activities, especially for Financial Literacy component as it contains Accounting part.

#### **5.5.8 Eighth recommendation**

This study was conducted to explore the teachers' views on the role of EMS in preparing learners for FET Phase Accounting. Therefore, the findings of this study focused more on Financial Literacy component which is the Accounting aspect in EMS. On that note, little attention was given to other components such as Economy and Entrepreneurship in the same subject. Consequently, it is suggested that the further study be conducted on the role of EMS in preparing learners for Economics and Business Studies. Additionally, the data was generated from five schools in one province, it is recommended that the further research focusing in other provinces can be conducted.

## **5.6 CONCLUSION**

The study succeeded in exploring teachers' views on the role of EMS in preparing learners for FET Phase Accounting. Ten teachers that were participating from five schools in Pinetown District made submissions based on their views. EMS was confirmed as an integrated subject with three components, namely: Economy, Entrepreneurship and Financial Literacy. Teachers agreed that EMS has a role in preparing learners for FET Phase Accounting because it contains Financial Literacy component which has basic aspects of Accounting. However, various factors which included lack of teacher knowledge, time constraint, poor curriculum structure and timetabling as well as lack of staff development programmes that affect the role of EMS in preparing the learners for FET Phase Accounting, were reported. Also, teachers reported several strategies and recommendations that they apply or can be considered to respond to hindrances that affect the effective teaching of EMS. Finally, the findings answered the three key research questions.



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## Annexures

### Annexure A – Permission Letter from Department of Education



education

Department:  
Education  
PROVINCE OF KWAZULU-NATAL

Enquiries: Phindile Duma

Tel: 033 392 1063

Ref: 2/4/8/1808

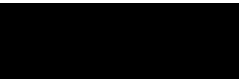
Mr ST Nzuza  
121 Marianhill Rd  
Edgewood  
3610

Dear Mr Nzuza

#### PERMISSION TO CONDUCT RESEARCH IN THE KZN DoE INSTITUTIONS

Your application to conduct research entitled: **"EXPLORING THE TEACHERS' VIEWS ON THE ROLE OF ECONOMIC AND MANAGEMENT SCIENCES (EMS) IN PREPARING LEARNERS FOR FET PHASE ACCOUNTING IN PINETOWN 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 03 June 2019 to 04 January 2022.
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 Nzuza  
Head of Department: Education  
Date: 06 June 2019

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.kzndoe.gov.za

Facebook: KZNDOE... Twitter: @DBE\_KZN... Instagram: kzn\_education... Youtube: kzndoe

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## Annexure B – Letter to Principals

### PERMISSION LETTER TO THE PRINCIPALS OF PARTICIPATING SCHOOLS

121 Marianhill Road  
UKZN Edgewood Campus  
Pinetown  
3605  
23<sup>rd</sup> April 2019.

**Attention:** The Principal

Dear Sir/Madam,

### **REQUEST FOR PERMISSION TO CONDUCT RESEARCH**

My name is **Siyacela, Thandazani Nzuza**. I am currently pursuing my Masters` Degree at the University of KwaZulu-Natal (Edgewood Campus). As part of my degree requirements, I am conducting a research. Since my research participants are Grade 10 Accounting teachers and Grade 9 EMS teachers, it has become necessary for me to humbly seek permission from you as a principal of the above-mentioned school to allow me to include your Grade 10 Accounting teacher and Grade 9 EMS teacher in my planned research. I would like to further state that through your approval, I will also have discussions with the above respective teachers who will also have to individually give their consent to be included as participants in this study. However, as a principal of this school, I deem it necessary to seek further approval from you so that should I occasionally visit your school for the purpose of the study, I would receive the necessary support from you.

The title of my study is: *Exploring the Teachers' views on the role of Economic and Management Sciences (EMS) in preparing Learners for FET phase Accounting in Pinetown District*. Consequently, the aim of the proposed study is to explore the lived experiences of the Grade 10 Accounting teachers and Grade 9 EMS teachers on their views on the role of EMS in preparing the learners for FET phase Accounting.

The process of data generation will comprise reflective activities and individual semi-structured interviews. There will be one reflective activity and one individual interview per teacher. It must be noted that the reflective activity can be completed by a teacher at their alternative time



and semi-structured interview will last for approximately thirty minutes to one hour and will be audio recorded. In order not to compromise teaching and learning time, I plan to conduct all my interviews during the second quarter exams` period.

I would also like to indicate that participants` responses during the course of the data generation will be treated with confidentiality. To achieve this, I intend to employ the use of fictitious names in making reference to my participants. Participants will be given reflective activities to be completed at their alternative time and they will also be contacted well in advance for interviews, and they are purposively selected to participate in this study. Participation will always remain voluntary which means that participants may withdraw from the study for any reason, anytime if they deem it necessary to do so without incurring any penalties.

For further information on this research project, please feel free to contact Dr J.C. Ngwenya and Mr. S. Ndovela who happen to be my supervisors. Both supervisors are located at the Edgewood campus of the University of KwaZulu-Natal. Dr J.C. Ngwenya can be reached on the telephone numbers, +27 31 260 3621 or +27 83 723 9134. Alternatively, she can also be reached at; [ngwenyaj@ukzn.ac.za](mailto:ngwenyaj@ukzn.ac.za) should you decide to reach her via email. Mr. S. Ndovela can also be reached on the telephone number, +27 31 260 3622. He can also be reached alternatively at: [ndovelas@ukzn.ac.za](mailto:ndovelas@ukzn.ac.za) should it become necessary to contact him via email. If further information is required outside of the above contacts, you may also contact the Research Office of the University of KwaZulu-Natal through; P. Mohun, on telephone number: +27 31 260 4557. The email contact is: [mohunp@ukzn.ac.za](mailto:mohunp@ukzn.ac.za)

In addition to the above, should any queries be raised, you may feel free to contact me directly on the contact numbers: +27 76 891 8062. My email address is: [siyacela.nzuz@gmail.com](mailto:siyacela.nzuz@gmail.com) or [215053721@stu.ukzn.ac.za](mailto:215053721@stu.ukzn.ac.za).

It is my fervent hope that you would give this request your favourable consideration and hoping to hear from you in due course.

Thanking you in advance

Yours faithfully,

---

**Siyacela Thandazani Nzuza**  
(Researcher).

## Annexure C – Permission Letter from Principals

The Principal  
Name of the school  
Physical address  
03/05/2019

The Researcher  
121 Mariannhill Rd  
UKZN Edgewood Campus  
Pinetown  
3610

Dear Sir/Madam

### **Re: Permission for conducting a research in my school**

With reference to your request to conduct a research in my school, permission is granted on the condition that it will not disturb our teaching and learning programme. I fully understand the nature of your study as you explained to me and understand the contents of your letter. I agree to my school's participation in the study. Your assurance of confidentiality and anonymity is acknowledged and appreciated.

I would like to take this opportunity to wish you well and success on your studies.

Thank you

Yours in education

\_\_\_\_\_

School stamp



## Annexure D – Letter to Participants

### **INFORMED CONSENT LETTERS TO PARTICIPANTS**

121 Marianhill Road  
UKZN Edgewood Campus  
Pinetown  
3605  
23<sup>rd</sup> April 2019.

Dear Participant

#### **INFORMED CONSENT LETTER**

My name is *Siyacela Thandazani Nzuza*. I am currently pursuing my Masters' Degree at the University of KwaZulu-Natal, Edgewood Campus, of South Africa. I am interested in engaging with Accounting and EMS teachers in exploring their views on the role of EMS in preparing the learners for FET phase Accounting. I have purposively selected these teachers to participate in my study for the intention of getting an in-depth knowledge and understating as they will be referring to their lived experiences in the field. Consequently, the title of my study is: *Exploring the Teachers' views on the role of Economic and Management Sciences (EMS) in preparing Learners for FET phase Accounting in Pinetown District*.

As a full time Accounting/EMS educator in a secondary school, within commerce department, I will like to use this letter to request you to be part of my planned study as a participant so that I can engage you in an in-depth discussion and your views on the role of EMS in preparing learners for FET phase Accounting from your own experience and context. I will like to further assure you that your participation in the study will be guided by the following:

- 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 thirty minutes to one hour 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 the purposes of this research only.
- Data will be stored in a secure storage and destroyed after 5 years.
- You have a choice to participate, not participate or stop participating in the research if you deem it necessary. You will not be penalised for taking such an action.
- The research aims at exploring the teachers' views on the role of EMS in preparing learners for FET phase Accounting.
- Your involvement is purely for academic purposes only, and there are no financial benefits involved.
- 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		

In addition to the above, should any queries be raised, you may feel free to contact me directly on the contact numbers: +27 76 891 8062. My email address is: [siyacela.nzuza@gmail.com](mailto:siyacela.nzuza@gmail.com) or [215053721@stu.ukzn.ac.za](mailto:215053721@stu.ukzn.ac.za).

For further information on this research project, please feel free to contact Dr J.C. Ngwenya and Mr. S. Ndovela who happen to be my supervisors. Both supervisors are located at the Edgewood campus of the University of KwaZulu-Natal. Dr J.C. Ngwenya can be reached on the telephone numbers, +27 31 260 3621 or +27 83 723 9134. Alternatively, she can also be reached at: [ngwenyaj@ukzn.ac.za](mailto:ngwenyaj@ukzn.ac.za) should you decide to reach her via email. Mr. S. Ndovela can also be reached on the telephone number, +27 31 260 3622. He can also be reached alternatively at: [ndovelas@ukzn.ac.za](mailto:ndovelas@ukzn.ac.za) should it become necessary to contact him via email. If further information is required outside of the above contacts, you may also contact the Research Office of the University of

2

KwaZulu-Natal through; P. Mohun, on telephone number: +27 31 260 4557. The email contact is: [mohunp@ukzn.ac.za](mailto:mohunp@ukzn.ac.za)

It is my fervent hope that you would give this request your favorable consideration and hoping to hear from you in due course.

Thanking you in advance

Yours faithfully,

\_\_\_\_\_  
Siyacela Thandazani Nzuza  
(Researcher).

## **Annexure E – Informed Consent Letter from Participants**

### **DECLARATION BY PARTICIPANTS**

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 participate in the research project.

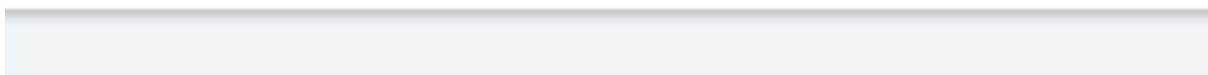
I understand that I am at liberty to withdraw from the project at any time, should I deem it necessary.

**SIGNATURE OF PARTICIPANT**

.....

**DATE**

.....



## Annexure F – Ethical Clearance from UKZN



6 September 2019

Mr Siyacela Thandazani Nzuza  
School of Education  
Edgewood Campus

Dear Mr Nzuza

Protocol reference number: HSS/0438/019M

Project Title: Exploring the Teachers' views on the role of Economic and Management Sciences (EMS) in preparing Learners for FET phase Accounting in Pinetown District

### Full Approval – Expedited Application

Your application dated 14 May 2019, 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 1 year 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 faithful

.....  
Dr Rosemary Sibanda (Chair)

/dd

cc Supervisor: Dr JC Ngwenya and S Ndovela  
cc. Academic Leader Research: Dr A Pillay  
cc. School Administrator: Ms S Jeenarain

---

Humanities & Social Sciences Research Ethics Committee

Dr Rosemary Sibanda (Chair)

Westville Campus, Govan Mbeki Building


Postal Address: Private Bag X54001, Durban 4000

Telephone: +27 (0) 31 260 3567/8350/4557 Facsimile: +27 (0) 31 260 4609 Email: [rsibanda@ukzn.ac.za](mailto:rsibanda@ukzn.ac.za) / [rosmam@ukzn.ac.za](mailto:rosmam@ukzn.ac.za) / [mohutsi@ukzn.ac.za](mailto:mohutsi@ukzn.ac.za)

Website: [www.ukzn.ac.za](http://www.ukzn.ac.za)



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## Annexure G – Reflective Activity 1

Full name: \_\_\_\_\_

This individual interview requires you to reflect on your practical experience(s) by engaging with the researcher to voice out your views on the role of Economic and Management Sciences (EMS) in preparing the learners for FET phase Accounting. Put your views across by the guidance of the following questions:

1. Why are you teaching (Rationale/vision) EMS?  
\_\_\_\_\_
2. Towards which goals are you teaching (Aims/objectives/outcomes) EMS?  
\_\_\_\_\_
3. What content are you teaching in EMS?  
\_\_\_\_\_
4. Which activities/tasks are you using to teach EMS?  
\_\_\_\_\_
5. What resources are you using to teach EMS?  
\_\_\_\_\_
6. How do you facilitate learning (Teacher role) of EMS?  
\_\_\_\_\_
7. How do you access (Accessibility) the teaching of EMS?  
\_\_\_\_\_
8. Where and When are you teaching (Location) and (Time allocation) EMS?  
\_\_\_\_\_
9. How do you assess learning (Assessment) of EMS?  
\_\_\_\_\_
10. Apart from the effective delivery of Accounting focus in EMS, how do you think EMS might contribute towards good or poor performance in Accounting?  
\_\_\_\_\_

## Annexure H – Reflective Activity 2

Full name: \_\_\_\_\_

School name: \_\_\_\_\_

This individual interview requires you to reflect on your practical experience(s) by engaging with the researcher to voice out your views on the role of Economic and Management Sciences (EMS) in preparing learners for FET phase Accounting. Put your views across by the guidance of the following questions:

1. According to your view, does EMS help in preparing the learners for Accounting?  
\_\_\_\_\_
2. Do you and how do you look at EMS as a combination of different subjects? Also, do you think is it really necessary to combine different subjects in one subject and does it help?  
\_\_\_\_\_
3. Which component of EMS you think ensures the learners' readiness for Accounting? Please elaborate.  
\_\_\_\_\_
4. When teaching Accounting in Grade 10, how do you assess the learners' readiness for Grade 10 Accounting? And what prior knowledge you expecting from learners when they enter Grade 10 Accounting?  
\_\_\_\_\_
5. From your experience in teaching Accounting, what shortfalls have you identified that confirm the unreadiness of your learners for Accounting?  
\_\_\_\_\_
6. Why do you think the inclusion of EMS in the curriculum is important for Grade 10 Accounting?  
\_\_\_\_\_
7. As an Accounting teacher, do you think the EMS teachers are doing all justice to ensure that the learners are well prepared for Accounting?  
\_\_\_\_\_
8. Apart from the effective delivery of Accounting focus in EMS, how do you think EMS might contribute towards good or poor performance in Accounting?  
\_\_\_\_\_
9. What do you think can be done to improve the role of EMS in preparing the learners for Accounting?  
\_\_\_\_\_
10. From your own view, do you think the school management should consider the Accounting specialisation in teachers before allocating EMS to a teacher?  
\_\_\_\_\_



## Annexure I – Semi-Structured Interview Schedule 1

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### Interview Schedule

#### Semi-structured Individual Interview

Full name: \_\_\_\_\_

This individual interview requires you to reflect on your practical experience(s) by engaging with the researcher to voice out your views on the role of Economic and Management Sciences (EMS) in preparing the learners for FET phase Accounting. Put your views across by the guidance of the following questions:

1. In your own understanding, what is EMS, how is the subject different from other stand-alone subjects like Maths, Technology, etc?
2. What is good about EMS, why?
3. What is bad about EMS, why?
4. How is the EMS subject taught? Who must teach this subject?
5. Since EMS is a combination of three components, what can you say about the timetable for EMS, is there any smooth continuity in the teaching of Accounting component? Do you find school timetable requirements affecting your quality teaching? How?
6. From your own experience in teaching EMS in Grade 9, do you think EMS learners are ready to do Accounting in Grade 10 when they pass grade 9?
7. Following up on the previous question, do you think topics taught in EMS are sufficient to prepare the learners for Grade 10 Accounting, Why? How?
8. If not (referring to the above question), which topics do you think should be added to fully prepare the learners for Grade 10 Accounting?
9. What can you say about EMS textbooks, do the textbooks contain enough activities to allow learners to review or practise what has been done in class in Financial Literacy?
10. As Financial Literacy component is practical like Accounting, what strategies do you use to allow the learners to do more practical activities.
11. What resources or LTSM in addition to your prescribed textbook do you use to prepare and teach Financial Literacy?
12. Is there any workshop that you attended in EMS? When?
13. Is there anything new you learned about EMS from those workshops?
14. Is there anything you want to share with me which you think is very important about EMS?

## Annexure J – Semi-Structured Interview Schedule 2

### Interview Schedule

#### Semi-structured Individual Interview

Full name: \_\_\_\_\_

This individual interview requires you to reflect on your practical experience(s) by engaging with the researcher to voice out your views on the role of Economic and Management Sciences (EMS) in preparing the learners for FET phase Accounting. Put your views across by the guidance of the following questions:

1. How is the Accounting subject taught?
2. From your own experience in teaching Accounting in Grade 10, do you think EMS learners are ready to do Accounting in Grade 10 when they pass grade 9?
3. Following up on the previous question, do you think topics taught in EMS are sufficient to prepare the learners for Grade 10 Accounting. Why? How?
4. If not (referring to the above question), which topics do you think should be added in EMS to fully prepare the learners for Grade 10 Accounting?
5. As Financial Literacy in EMS is practical like Accounting, what strategies do you think should be used to allow learners to do more practical activities.
6. What resources or LTSM in addition to your prescribed textbook do you use to ensure the learners perform well in Grade 10 Accounting?
7. According to your view, does EMS help in preparing the learners for Accounting?
8. Do you and how do you look at EMS as a combination of different subjects? Also, do you think is it really necessary to combine different subjects in one subject and does it help?
9. Which component of EMS you think ensures the learners' readiness for Accounting? Please elaborate.
10. When teaching Accounting in Grade 10? How do you assess the learners' readiness for Grade 10 Accounting? And what prior knowledge you expecting from learners when they enter Grade 10 Accounting?
11. From your experience in teaching Accounting in Grade 10, what shortfalls have you identified that confirm the unreadiness of your learners for Accounting?
12. Do you think the inclusion of EMS in the curriculum is important for Grade 10 Accounting?
13. As an Accounting teacher, do you think the EMS teachers are doing all justice to ensure that the learners are well prepared for Accounting?
14. Apart from the affective delivery of Accounting focus in Grade 9 EMS, how do you think EMS might contribute towards good or poor performance in Accounting?
15. What do you think can be done to improve the role of EMS in preparing the learners for Accounting?
16. Is there anything you want to share with me which you think is very important about the teaching of EMS to prepare the learners for Accounting?



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# CHRISTSON

[S.christson@yahoo.com](mailto:S.christson@yahoo.com)

09/12/2019

0613061718

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To Whom It May Concern,

This letter serves to confirm that I, Peter Merisi, edited the thesis of Siyecela Nzuza, entitled Exploring Teachers' Views on the Role of Economic and Management Sciences (EMS) in Preparing Learners for FET Phase Accounting.

Should you have any concerns, please do not hesitate to get hold of me.

Regards

Peter

## Annexure L – Turnitin Report

Turnitin Originality Report	
Processed on: 09-Dec-2019 6:47 PM CAT ID: 1230700582 Word Count: 47423 Submitted: 1	
Masters Thesis for Nzuza By Siyacefa Nzuza	
Similarity Index <b>6%</b>	<b>Similarity by Source</b> Internet Sources: 4% Publications: 2% Student Papers: 0%
<input type="checkbox"/> include quoted <input type="checkbox"/> include bibliography <input type="checkbox"/> excluding matches < 10 words mode:	
<input type="button" value="quickview (classic) report"/>	<input type="button" value="Change mode"/> <input type="button" value="print"/> <input type="button" value="refresh"/> <input type="button" value="download"/>
1% match (publications) <u>Minjeong Park, "Implementing curriculum integration: The experiences of Korean elementary teachers", Asia Pacific Education Review, 2008</u>	
1% match (Internet from 10-Dec-2018) <a href="http://scholar.ufs.ac.za:8080">http://scholar.ufs.ac.za:8080</a>	
<1% match (publications) <u>Thomas Edwin Buabeng Assan, Mutendwahothe Walter Lumadi, "Facets of Integration in Economic and Management Sciences: Theory, Learning—Teaching, Assessment and Metaphor", Journal of Social Sciences, 2017</u>	
<1% match (Internet from 24-Feb-2017) <a href="http://www.nwu.ac.za">http://www.nwu.ac.za</a>	
<1% match (Internet from 21-May-2019) <a href="https://docplayer.net/84108065-School-management-teams-experiences-of-communicating-with-rural-parents-in-primary-schools-sosa-isaac-sambo.html">https://docplayer.net/84108065-School-management-teams-experiences-of-communicating-with-rural-parents-in-primary-schools-sosa-isaac-sambo.html</a>	
<1% match (Internet from 17-Sep-2018) <a href="https://es.scribd.com/document/333934830/Dissertation">https://es.scribd.com/document/333934830/Dissertation</a>	
<1% match (Internet from 19-Mar-2018) <a href="https://researchspace.ukzn.ac.za/bitstream/handle/10413/13822/Mbhele_Ntuthuko_2015.pdf?se=">https://researchspace.ukzn.ac.za/bitstream/handle/10413/13822/Mbhele_Ntuthuko_2015.pdf?se=</a>	
<1% match (Internet from 20-Sep-2012) <a href="http://www.education.gov.za">http://www.education.gov.za</a>	
<1% match (Internet from 09-Jul-2019) <a href="https://essay.utwente.nl/71531/1/Bolhaar_MA_EducationalScienceTechnology.pdf">https://essay.utwente.nl/71531/1/Bolhaar_MA_EducationalScienceTechnology.pdf</a>	
<1% match (Internet from 01-Sep-2019) <a href="https://pdfs.semanticscholar.org/5a0e/b2605f1edf66d0c5afc40358ec05afd9aec9.pdf">https://pdfs.semanticscholar.org/5a0e/b2605f1edf66d0c5afc40358ec05afd9aec9.pdf</a>	
<1% match (publications) <u>Minjeong Park, "Implementing curriculum integration: The experiences of Korean elementary teachers", Asia Pacific Education Review, 08/2008</u>	
<1% match ( )	

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