



Cape Peninsula
University of Technology

**THE ROLE OF ECONOMIC AND MANAGEMENT SCIENCES (EMS) IN
PREPARING LEARNERS FOR ACCOUNTING IN GRADE 10**

by

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DECLARATION

I, Glynis Rholeen Schreuder, declare that the contents of this thesis represent my own unaided work, and that the thesis has not previously been submitted for academic examination towards any qualification. Furthermore, it represents my own opinions and not necessarily those of the Cape Peninsula University of Technology.

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11 November 2009

Signed

Date

ABSTRACT

The thesis explores the role that the learning area, EMS, plays in preparing learners for Accounting in grade 10.

EMS in grade 9 includes accounting related assessment standards upon which the grade 10 Accounting curriculum builds. The grade 10 Accounting curriculum is based on the assumption that learners have mastered the 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 the study was to determine to what extent the accounting related assessment standards were taught and to engage with the key factors that impact on the effective delivery of the accounting focus in EMS.

A sample of five schools within a specific geographical area in the Western Cape was identified. The study used multiple data collection methods in order to increase the validity of the results, namely, a learner assessment, interviews and document analysis. The planning and assessment documents of EMS teachers as well as the assessment tasks of the EMS learners were analysed to ascertain how teachers planned to teach and assess the learning area, particularly the accounting focus within EMS.

The conclusions were drawn against the policy-practice theoretical framework. The study revealed a gap between EMS policy and EMS practice. There was very limited exposure to the accounting related assessment standards in EMS. This could be attributed to a number of factors including teacher qualifications and training, lack of support, policy shortcomings, absent guidelines, etc. There was a disjuncture between what teachers believed and what they were translating into practice. Even though all the teachers enjoyed teaching Accounting and most of them believed in the importance of this discipline in preparing learners for the Further Education and Training Band and their personal lives, they were not teaching it effectively.

Recommendations have been made in terms of the learning area policy, professional development and support for teachers and learners. Even though the study was limited to five schools in a particular geographical area, its findings may be applicable to many South African schools where EMS teachers face the same policy, teacher and learner challenges or shortcomings.

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GLOSSARY

Terms/Acronyms/Abbreviations	Definition/Explanation
NCS	National Curriculum Statement
EMS	Economic and Management Sciences
FET	Further Education and Training
GET	General Education and Training
OBE	Outcomes-based education
Foundation Phase	Grade R to Grade 3
Intermediate Phase	Grade 4 to Grade 6
Senior Phase	Grade 7 to Grade 9
FET band	Grade 10 to Grade 12
GET band	Grade R to Grade 9
NGEO	Non-government educational organisation
BCM	Business, Commerce and Management

CHAPTER ONE

OVERVIEW OF THE RESEARCH

1.1 Introduction

At the heart of any educational institution is a curriculum which is interpreted in many different ways. A number of curriculum theories have evolved over the years where theorists have varied perceptions of what constitutes curriculum and what the purpose of curriculum is. Prominent curriculum theories have influenced and are evident in the National Curriculum Statement, the current curriculum in South African Schools. Elements of behaviourism, social reconstructivism and critical theories are evident in the National Curriculum Statement.

Tyler (1949:1), an initiator of the behaviourist theory, recently cited in Jacobs (1999:102), built his theory about the elements and relationships involved in a curriculum around the following four questions:

- What educational purposes should the schools seek to fulfil?
- What educational experiences can be provided in order to fulfil these purposes?
- How can these experiences be organised?
- How can we determine whether the purposes have been fulfilled?

The National Curriculum Statement includes these elements in the form of Learning Outcomes and Assessment Standards; content outlined in the Learning Programme Guidelines; an outcomes-based education philosophy; and Assessment Guidelines that spell out how assessment should be conducted.

Where traditional theorists like Tyler (Jacobs, 1999:100) tend to be prescriptive, saying what should be done, social reconstructionists and critical theorists on the other hand focus more on what is actually happening in classrooms and schools (Jacobs, 1999:103). They believe that curriculum is more than stating what should be done and how it should be done.

Social reconstructionists are in favour of empowering learners to construct their own meanings and knowledge, while critical theorists argue that learners should not only engage with content but should also acquire critical skills and values in order to engage with knowledge (Geysler, 2000:35). Scott and Usher (1999:30) say the following about critical theory:

“The aim of critical theory is emancipation, so it is critical in the sense that it does not simply seek to generate knowledge of the world as it is but to detect and unmask beliefs and practices that limit human freedom, justice and democracy and to engage in action that brings these about.”

Curriculum transformation brings with it numerous and well-intended policies. Gray (1998:141) suggests “...the key issue when implementing curriculum reform is the gap between curriculum intent and curriculum in practice”. From this it can be inferred that it is only when the curriculum is implemented that the policy is translated into practice. This suggests that what is intended by policy is not necessarily what happens in the classroom.

The Economic and Management Sciences (EMS) curriculum appears to be relevant to the needs of the country including that of alleviating poverty and unemployment, as well as preparing learners for a natural transition to the Further Education and Training (FET) related subjects that include Accounting. However, this policy does not take into account the real conditions in real schools: large numbers in classes; lack of resources including textbooks; wastage of teaching time; and lack of qualified and competent teachers. Mattson & Harley (2003:284) argue that much policy analysis and classroom-based research indicates that education policy in South Africa is out of touch with school and classroom realities. Cross, Mungadi and Rouhani (2002:171) propose that school reform should not only focus on what schools in society represent but what they can realistically do and achieve given the legacies and contexts in which they function.

Therefore while EMS in terms of policy is a real and practical one related to the needs of the 21st century citizen, it is the implementation of this policy that will make the real impact. Only when policy is implemented as it was intended will our learners and broader society benefit from this dynamic and relevant curriculum.

1.2 Background

“Education was central to the discursive process of racial and cultural segregation in the ‘old South Africa’ (Soudien & Baxen, 1997:458). Soudien and Baxen argue that within the institutions, curricula both explicit and hidden were designed to produce and validate racial segregation. It is this segregation that perpetuated separateness within nineteen education departments defined by race, and nine examination bodies across the education system. The post-apartheid government needed to combine these departments of education in South Africa

into a single department of education. This single department needed to promote national goals of economic and social redress and also be in line with global trends at the time. However, Jansen (1998:324) argues that there is no evidence in almost eighty years of curriculum change that changing the curriculum of schools leads to changes in national economies. He further suggests that in developing countries economic problems have little to do with what happens in classrooms but has much more to do with the economics and politics of a third world state.

The Council of Education Ministers adopted a system of General Education and Training (GET) involving eight learning areas to give effect to the critical outcomes; EMS being one of the eight learning areas (DoE, 1997). The need for economic education was clearly understood by the Ministry of Education at the time. In a speech at the National Awards Ceremony of the Santam Entrepreneurs Programme (October 2003), the Minister of Education, Professor Kader Asmal, emphasised the State's recognition of the country's need for people with marketable skills, when he alluded to South Africa's need for:

“people who possess critical entrepreneurial flair to support a growing economy and people who are in control of their destiny. Our economic future depends on people, who can think, who can access and apply knowledge to take advantage of existing opportunities and create new opportunities for employment, increased earnings, and improved productivity” (DoE, 2001:6).

The envisaged education system would essentially provide quality education to all South Africans. The educational philosophy adopted at that stage was an outcomes-based education (OBE) system. “OBE is a theory that branched out of competency-based teaching and mastery learning which, in turn, are rooted in behaviourist theory” (Jacobs, 1999:118).

The introduction of OBE, which has not been without challenges and controversies, meant a shift from a curriculum driven by content to a curriculum driven by outcomes. Jansen (1998:321) argues that the introduction of OBE was driven primarily by a political response to apartheid schooling rather than out of concern for the modalities of change at classroom level. He suggests “OBE will further undermine the already weak culture of teaching and learning in South African schools and classrooms by escalating the administrative burden of change ...”.

Mason (1999:138) suggests that “a less radical version of OBE, in which teachers integrate thoughtfully propositional, procedural and dispositional knowledge will better address the legacy of apartheid education”.

Spady (s.a.:11) argues that “the extreme range of schools and teachers in South Africa at the time made a national ‘one size fits all’ reform strategy and implementation schedule completely unworkable – OBE or no OBE”. Similarly Jansen (2003:42) argues that the curriculum transformation did not take into account the diversity of schools when providing training and learning programmes and describes this type of curriculum policy as being ‘context-blind’.

As from 1998, with the introduction of Curriculum 2005 and in 2004 the Revised National Curriculum Statement, economic literacy was introduced into Grade R and phased into the Foundation, Intermediate and Senior Phases in the form of EMS, one of eight compulsory learning areas in the GET band. As a result of this all learners gained access to economic knowledge and skills. However, only a small percentage of teachers in the educational system had been trained in the teaching of commercial subjects from Grades 8-12. Teachers in the Foundation Phase, Intermediate Phase and Grade 7 had in many instances as shown in my findings not been qualified in commercial subjects and now found themselves having to teach EMS to their learners. This meant that “teachers in the Senior Phase suddenly found themselves in a position of being required to re-skill and to develop the EMS curriculum for implementation with little or no help from the Department of Education (Maistry, 2006:3). The education department and a number of non-governmental educational organisations (NGEOs) offered courses in EMS to these teachers in order to empower them in this learning area.

As the South African school curriculum is a national domain whilst its implementation is decentralised and a provincial competence (Harley & Wederkind, 2004:196), a mismatch and divide between policy and practice could and did result.

Jansen (1998:3) has argued that Curriculum 2005 was an “ambitious attempt to re-format teaching and learning in schools by focusing on outcomes which all learners should be able to attain and demonstrate as a result of specific learning programmes”. McGrath (1998:117) agrees with Jansen and in fact suggests that South Africa’s education transformation policies are of the most ambitious in the world. The implementation of this new policy had implications for teachers and for curriculum change. Meerkotter (1998:56) was also sceptical about whether the new curriculum would be an improvement on what was happening in schools before the reform in education. His doubts were based on his view that the country did not have the necessary financial and other resources to train teachers in order to put in place the new curriculum. Kruss (1998:97) notes similar concerns when she states that:

“A great deal of concern has been expressed by teachers and educators at the rapid pace at which this new curriculum policy has been developed, and the ambitious proposed time line for curriculum and materials development and implementation through the programme of Curriculum 2005”

In this chapter I present the rationale, purpose and scope of this research that investigates the role EMS plays in preparing learners to be successful in Accounting in Grade 10.

This chapter ends with an overview of the research by sketching a preview of the chapters that follow. The structure of this chapter is:

- Rationale and purpose for the study
- Research questions
- Scope of the study
- Contributions of the study
- Preview of the chapters to follow
- Conclusion

1.3 Rationale and purpose for the study

Policy development and support should be guided and informed by educational research. Peterson (1998:4) is concerned that “current waves of education policy are neither informed by educational research nor researchers”.

The education systems in schools, both the GET and FET bands, have matured from a phase of policy development into one of policy implementation. Now that all grades have implemented the new curriculum the time is right to engage in studies of policy implementation and policy impact.

The South African education system has undergone major changes both in content and pedagogy over the past number of years since its new democracy was born. Whilst a lot of energy and time has gone into the critique and reporting of Curriculum 2005 and OBE, not much has been written about the Revised National Curriculum Statement. Also it would appear that not much research has been done in schools in terms of economic education, particularly in the learning area, EMS, and the subject, Accounting. EMS is a new learning area with important value including its contribution toward economic literacy and empowerment and therefore its implementation needs to be studied.

It was expected that the introduction of EMS would have great value as it exposes all learners to different economic competencies, including Accounting. However, in my engagement with teachers and Accounting curriculum officials it appears that many learners enter Grade 10 with little or no exposure to Accounting. My concern is therefore that learners who are entering Grade 10 Accounting have not achieved the required Accounting competencies. My research would therefore engage with these issues and attempt to determine:

- 1) to what extent learners are acquiring the required Accounting competencies by the end of Grade 9, and
- 2) what factors impact on whether learners have achieved the accounting-related learning outcomes and assessment standards?, and
- 3) 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.

My assumptions are that EMS as a learning area has an effect on Accounting as a subject and that there are learners who enter Grade 10 who have not achieved the required Accounting competencies as listed below:

- Basic Income Statement and Balance Sheet of service and retail businesses
- Cash Receipts Journal and Cash Payments Journal of service and retail undertakings
- Debtors Journal and Creditors Journal
- Posting from journals to the General Ledger
- Preparation of trial balance
- Analysis of financial statements

This study acknowledges the importance of both EMS and Accounting and also the dependence of Accounting on EMS.

The intended key outcomes of this research were that:

Firstly it should be rigorous and relevant. Secondly it should improve the practice of teachers and officials, who play a key role in developing and supporting these teachers. Thirdly it is intended to inform my own practice as a curriculum planner for Accounting.

Teachers need to be critical of their own practice as this I believe is central to good teaching practice. It was therefore hoped that by engaging teachers as respondents in this study, it would initiate a debate that would investigate and critically inspect the impact or value of EMS and Accounting education at schools in the Western Cape. By asking teachers questions about their practice, it would hopefully take teachers to a point where they become reflective practitioners and begin to ask similar questions; questions like 'How effective am I?', 'Are my learners able to relate to my teaching and the content I am mediating?' 'Am I engaging my learners critically?' etc.

The aim of this research is therefore to transform practice by improving the quality of education and in particular the quality of EMS and Accounting teaching.

There seems to be little school-based research in commerce education in South Africa, particularly EMS, as this learning area is relatively new. It is hoped that this research will highlight the strengths and also the challenges experienced not only by EMS teachers in implementing the learning area, but also by Accounting teachers who rely on EMS teachers to prepare learners in the basic Accounting competencies needed for further study in the FET band.

The purpose of this study is to investigate to what extent learners have achieved the Accounting related learning outcomes and assessment standards within EMS by the end of Grade 9. Of interest were the reasons learners had not achieved them and also ways in which to address the identified gaps and challenges in successful implementation of the EMS in its entirety.

McGrath (1998:116) reminds us that critique alone is not enough. Experts need to suggest improvements in practice. The study aims to contribute to transforming the implementation of policy by adding to the discourse of EMS teaching and the contribution of EMS to broader economic and Accounting education at school level. This study will add to the understanding of the articulation between the learning area EMS in GET and the subject Accounting in FET. As a Senior Curriculum Planner for Accounting I am strategically placed to implement the findings of this research.

1.4 Research questions

To what extent does the learning area, EMS, prepare learners for Accounting in Grade 10?

The sub questions are:

- To what extent have learners achieved the accounting-related learning outcomes and assessment standards within the EMS learning area?
- What factors impact on the extent to which learners have achieved the accounting-related learning outcomes and assessment standards?
- 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?

1.5 The scope of the study

The Western Cape Education Department is divided into 8 educational districts; four of these districts are in the urban areas and four are located in rural areas, namely:

- Metropole Central (urban)
- Metropole North (urban)
- Metropole East (urban)
- Metropole South (urban)
- Cape Winelands (rural)
- Overberg (rural)
- West Coast (rural)
- Eden Karoo (rural)

This study was limited to four high schools and one primary school in a particular geographical area within the Metropole North Educational District. The schools were all located in close proximity and situated in a working class socio-economic environment. The high schools were all in the Elsie River area and the primary school in Bonteheuwel, a neighbouring area of Elsie River. I selected Elsie River as there are a number of high schools in the area. There is however, no primary school that goes to Grade 9, hence my choice of a neighbouring primary school that offers Grade 9.

The study was further limited to the Grade 9 EMS and Grade 10 Accounting teachers as well as Grade 9 EMS learners in the sample of schools.

1.6 Contributions of the study

Policy development and support should be guided and informed by educational research. Peterson (1998:4) was concerned that educational reform was not informed by educational research. My professional position as senior curriculum planner includes curriculum support and this should be done based on research.

Brown & Dowling (1998:162) suggests that educational practitioners should move out of their professional practice into the sphere of educational research in order to enter into a discourse between research and practice which is a condition needed for reciprocal development. It was hoped that this research study would assist me in making sense of my role as a curriculum planner for Accounting in the Western Cape. This research draws attention to the dilemmas facing both EMS and Accounting teachers. It highlights the concerns expressed by these teachers by drawing on empirical data. At the same time it critiques the implementation of a learning area, which embodies knowledge and skills sorely needed by South African citizens. It essentially makes meaning of the factors impacting on the implementation of EMS and how this in turn impacts on successful delivery of Accounting in Grade 10.

1.7 Preview of chapters to follow

Chapter two is a literature review, which discusses the theoretical framework that has informed the study. It outlines the scope of both the Accounting and EMS curriculum in South African schools, its importance in the 21st century and how the one is dependent on the other. The work of key writers in the field of Accounting and Economic education has been studied in order to locate EMS within the broader field of Economics. The chapter concludes with a reflection on the implications of the literature review for the present study.

The focus of chapter three is the design and methodology used in the study. It provides a contextual profile of the participating schools and teachers. Issues of sampling and data collection methods, processes and instruments are discussed. Ethical considerations including confidentiality, informed consent and validity are addressed in this chapter.

Chapter four is a presentation of the findings of this study. It attempts to give a comprehensive picture of what was found during the data collection process from the learner assessments, interviews with EMS and Accounting teachers and the document analysis.

The focus of chapter five is to analyse and interpret the findings as presented in chapter four. The analysis of the data obtained from the learner assessment and the document analysis responds to the first research question, namely, "to what extent have learners achieved the accounting-related learning outcomes and assessment standards within the EMS learning area?", whereas the analysis of the data obtained from the interviews responds to the second research question which seeks to determine the factors that impact on whether or not learners achieve the Accounting-related assessment standards. The main trends and patterns in the data in relation to the research questions are highlighted.

Finally chapter six draws conclusions based on the empirical data obtained from the study. It firstly draws general conclusions in response to the research questions. Throughout this study there were three critical elements considered in the curriculum implementation framework, namely, the policy, the teacher and the learner. Conclusions were therefore drawn against the policy-practice background in terms of these three key elements. Furthermore the chapter offers recommendations in response to the conclusions drawn of what this study has found in terms of EMS policy, the teacher and the learner. It documents limitations of the study and highlights areas that may need further investigation.

1.8 Conclusion

This chapter has outlined the purpose, scope and rationale of the research study. It has given a brief overview of the research study by providing a preview of the chapters to follow.

The next chapter reviews the existing literature on economic education in South Africa, curriculum reform and implementation and its connections to the implementation of EMS and Accounting.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This research study is strongly grounded in curriculum theories. Theorists include, amongst others, Pinar, Grumet, Loewenberg Ball, Cohen and McGrath. The most significant theory that informed this study is that of curriculum theory versus curriculum practice.

This chapter begins with a discussion on curriculum and curriculum theories relevant to the National Curriculum Statement (NCS), the school curriculum in South Africa, followed by the policy versus practice theory. This section continues by discussing the factors that impact on curriculum delivery in effecting quality education. Thereafter it gives a brief overview of business education in South Africa. The dependence of Accounting on a solid background follows by outlining the location of EMS in economic education. This is followed by a framework of the subject Accounting and sketching the importance of Accounting at school level.

This chapter concludes by reflecting on the implications of the literature review for this research study.

The structure of this chapter is as follows:

- Curriculum theories
- The gap between curriculum policy and curriculum practice
- Factors impacting on curriculum delivery
- Contextualising the study by explaining key concepts
- Economic education in South African schools – a brief overview
- Locating EMS in economic education
- Accounting at school
- The importance of Accounting
- Implications of the literature review for this study
- Conclusions

2.2 Curriculum theories

Curriculum is a complex issue that cannot be divorced from a range of issues like politics, power relations, economics and societal conditions since all of these impacts on the curriculum and its delivery. Contributions of importance to this study were made by Giroux (1994) and Pinar, Reynolds, Slattery & Taubman (1995).

Giroux (1994:37) indicates that "it is impossible for teachers to become agents in the classroom without a broader understanding of politics and the emancipatory possibilities it provides for thinking about and shaping their own practices".

"The concept of 'place', secondly, has emerged as crucial to understanding curriculum" (Pinar, *et al.* 1995). The context of learners is clearly critical to the curriculum and how both teachers and learners perceive it.

Another critical aspect of curriculum is its translation from policy and theory into practice. Here teachers are the key agents and it is therefore imperative that policy makers do not ignore these most important agents in the transformation process. Teachers need to be critically engaged with curriculum issues by asking the critical questions, for example, 'What knowledge is of most worth?' and 'Why, as well as what, does this mean for teachers and learners?' (Giroux, 1994:39).

Yet another concept to consider is what Pinar, *et al.* (1995) call criticism. Pinar, *et al.*, use Eisner's concept of 'criticism' which he, as a professor of art, has borrowed from the arts and broadened to conceptualise the practice of curriculum evaluation. Elaborating on Eisner, Pinar *et al.* indicate that the purpose or point of educational criticism is to improve the educational process.

Giroux (1994:45), similarly, argues that the curriculum needs to affirm and critically enrich the knowledge learners use to inform their lives. In other words it needs to be meaningful and relevant to learners.

Jacobs, Vakalisa & Gawe (2004:48) in their "timeless and unchanging" perennial teaching model, indicate that teaching "rests on four important concepts namely aims and objectives, content, methods and evaluation". The role of the teacher is thus crucial in delivering a curriculum that is current and relevant to learners.

The idea of importance of the teacher as a knowledge constructor is supported by Nieman & Monyai (2006:7), who argue from a constructivist approach to learning. Nieman & Monyai remind us that the constructivist approach is based on underlying assumptions that, amongst others, knowledge is constructed from experience and that learning is an active process in which meaning is developed on the basis of experience.

Without effective teaching, buy-in and support from teachers, the implementation of new curricula and intended learning will only occur by chance. Teachers need to be able and willing to become constructors of new knowledge by critically engaging in new curricula. They then need to be willing and able to translate new curricula into practice by adapting their existing frames of reference, and to place the new constructs into the context of the learning environment in which they work in a realistic and meaningful manner and in such a way that learning occurs effectively.

The curriculum design of the NCS is based on a combination of different curriculum theories. Steyn & Wilkinson (1998:203) identify the following four main theoretical philosophies upon which outcomes-based education in South Africa is based:

- Behaviourism
- Social reconstructivism
- Critical theory
- Pragmatism

2.2.1 Behaviourism

This theory is based on the idea that each lesson should result in a desirable change in the behaviour of a learner (Jacobs, 1999:101). Outcomes-based education has behaviourist characteristics in that it describes outcomes. These outcomes include active verbs like demonstrate, collect, analyse and identify that relate to observable behaviour (Geyser, 2000:32). Bush (2006:14) suggests that behaviourism supports the principle that all students have potential. This is one of the beliefs of an outcomes-based philosophy that given the necessary support and opportunities all learners are able to succeed.

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2.2.2 Social reconstructivism

Social reconstructivists believe there is a need to change the existing position of power through transformation, empowerment and liberation (Steyn & Wilkinson, 1998:204). This philosophy is evident in the first principle of the National Curriculum Statement, namely social transformation which aims at correcting the imbalances of the past through redress and equal opportunities for all citizens of South Africa (DOE, 2003a:2).

Steyn & Wilkinson (1998:204) acknowledge that learning is broadly accepted as a constructive process. Constructivism is based on the idea that learners should assist in constructing knowledge that is relevant to their lives. Learners should acquire the skills to learn – what learners learn is not as important as how they learn – and with these skills learners would be able to learn whatever they wish to. Jacobs, Vakalisa & Gawe (2004:2) relate a currently accepted view in line with constructivist theorists that learners bring their own understanding of reality to the classroom. The teacher's task is to assist them in aligning their knowledge with new information through reflective thinking. "According to constructivism, learning is individualised, social and occurs in context, and knowledge is acquired through active constructing and reconstruction of meaning" (Nieman & Monyai, 2006:7). Nieman & Monyai identify the following assumptions underlying constructivism:

- Knowledge is constructed from experience
- Learning is a personal interpretation of the world
- Learning is an active process in which meaning is developed on the basis of experience
- Conceptual growth comes from negotiation of meaning, sharing perspectives and the changing of internal representations through collaborative learning
- Learning should happen in real settings, testing should be integrated and not treated as a separate activity.

Constructivism has implications for the way in which teachers facilitate the learning process in their classrooms. Teachers cannot simply transfer knowledge without getting learners to engage actively with the content where the *how* and *why* of what is being taught is as important as the *what*. Within outcomes-based education learners should not be passively receiving information, but they should rather be actively engaged in constructing knowledge as they strive to make sense of their worlds.

2.2.3 Critical theory

The central argument around this theory is that everyone needs to acquire and use critical thinking abilities. Emphasis should therefore not be as much on teaching learners what to think but rather on teaching them how to think critically. Jacobs (1999:104) argues that the following four variables form the cornerstone of this theory.

- *Teachers*: Teachers should be treated as people who can think for themselves. They should be willing to share their curriculum experiences with others.
- *Subject matter*: Content should be interesting and exciting for learners.
- *Students*: Students should gain knowledge and skills that are relevant and suited to their needs. They should learn to examine moral values.
- *Milieu*: The culture of a school should be entrenched in its curriculum. It should be underpinned by reflection and deliberations.

Similarly Steyn & Wilkinson (1998:204) regard the key focus of this philosophy as being the transformation and freedom of groups or individuals from being regulated towards being critical and questioning.

One of the principles of OBE is that teaching should be learner-centred. Teachers who seek to engage learners actively also lead learners in critical engagement with the subject or learning area content. This is in line with working towards the first Critical Outcome which proposes that learners should be engaged in critical thinking skills. The purpose statement of the National Curriculum Statement for Accounting (DoE, 2003a:9) suggests that learners of Accounting should be able to “develop critical, logical and analytical abilities and thought processes....”. The emphasis on critical thinking in the new curriculum reflects this theoretical position.

2.2.4 Pragmatism

Pragmatism is a philosophy based on usefulness (Geyser, 2000:34). The curriculum focuses on the learners' experiences and interests that prepare them for life and for the future. Within the NCS framework, there is a strong focus on engaging learners in the solving of real life problems. This is related to the first critical outcome, which speaks to learners' ability to solve problems and make decisions. The Accounting curriculum proposes that learners should be able to “relate skills, knowledge and values to real-world situations in order to ensure the balance between theory and practice . . .” (DoE, 2003a:9). Learners should be taught how to apply the knowledge

and skills related to different subjects in the solving of problems they could face in the world, both in their private and professional lives.

Having discussed and engaged in the theories that have influenced the National Curriculum Statement, in the next section I will investigate how theory translates into practice.

2.3 The gap between curriculum policy and curriculum practice

Pinar and Grumet (2001:50) suggest “the prevailing relationship between theory and practice is an alienated one”. Their view is that theory exists to be translated into practice and also that a modern understanding of the theory-practice relationship is that theory is a guide to practice. This study serves to understand how the EMS learning area has been translated into practice.

When discussing the curriculum reform process in South African education, Cross, Mungadi & Rouhani (2002:172) posit the idea that, as in other developing countries, reform in South Africa has resulted in a number of tensions within the system. These include tensions between the vision and realities, between curriculum framework and applicability, between budget concerns and commitment to values such as equity and redress and between expected outcomes and teachers’ capacity to translate them into reality. By engaging with EMS teachers I am hoping to determine whether they have the capacity to implement EMS and how their capacity impacts on the implementation of the curriculum.

A further tension as expressed by Harley & Wederkind (2004:196) is the view that the very manner in which South Africa managed the transformation of the curriculum by setting norms and standards nationally and making the implementation of these policies a provincial competence is a structural representation of the classic divide between policy and practice.

McLaughlin (1987:173) identified various factors that influence curriculum implementation, namely local capacity, motivation and commitment, internal institutional conditions and balance between pressure and support. Similarly McGrath (1998:114) suggests that whilst policy commitments serve to shape practice, other factors such as individuals, interests and structures will contribute to the shaping thereof.

Currently in South African education there appears to be a need to explore and interrogate how practices are emerging against the background of the intended policies. This is echoed by

Jacobs (1999:114) when he suggests that “an important stage in curriculum development, therefore, is to investigate and assess existing conditions and practices in schools”.

There are different reasons why governments or communities initiate curriculum reform. Jansen (2001:50) argues that “politicians do not always invent policy in order to change practice”. Harley & Wederkind (2004:195) concur with Jansen when he says that in South Africa the close alignment of curriculum policy to political vision is apparent when times of political change are characterised by different political visions. In South Africa we can debate whether in fact curriculum transformation and policy invention was initiated in order to change practice. Education reform was necessary in South Africa in 1994 when the country held its first non-racial democratic elections. There was immense pressure on the government to serve the needs of the masses that had been seriously disadvantaged by the apartheid policies of the previous government. The curriculum needed reform in order to address problems caused by apartheid, namely, racism, poverty and huge inequalities within the schooling system. The apartheid education policies, which governed all aspects of education, had to change. It can be argued that the curriculum policies changed primarily for political reasons, in order to redress the imbalances of the past rather than to change practice.

Since 1996 the new curriculum based on outcomes-based principles has been implemented from Grade R, with the last phase of implementation being the National Curriculum Statement for Grade 12, culminating in this cohort of learners being awarded the National Senior Certificate at the end of 2008. Implementation of the curriculum has in many instances, as revealed in my findings, been influenced by various factors which will be discussed in the next section.

2.4 Factors impacting on curriculum implementation

Research done by Isaacs, Visser, Friederich & Brinjal (2007:613) showed that a range of problems in South African schools hamper the effective implementation of entrepreneurship education, which takes place within the EMS learning area. Two of the problems mentioned in the research are poorly trained teachers and a lack of adequate resources.

2.4.1 The role of teachers in curriculum delivery

“Teachers are the key to interpreting policy visions” (Taylor & Vinjevold, 1999:21). Taylor & Vinjevold caution that teachers never just implement policy. Instead they shape policy and deliver their interpretation of it to their learners. Research conducted by Blijnaut (2007:53)

suggests that “teachers interpret and react to policy according to what they have experienced in the past”. This implies that the way teachers were taught influences the way they teach. This could cause tension within teachers who are expected to teach quite differently from what they have experienced as learners in classrooms. In order to interpret and deliver policy effectively, the demands on teachers are great. The NCS visualises teachers who are qualified, competent, dedicated and caring (DoE, 2003a:5).

Loewenberg Ball & Cohen (1996:7) argue that there are five factors that influence and shape the way in which teachers deliver a curriculum:

- Firstly, teachers are influenced by what they think of their learners, what their learners bring to the learning experience and what learners know about the content being taught.
- Secondly, teachers work within their understanding and interpretation of the content, what they see as important.
- Thirdly, teachers fashion the material by choosing tasks and resources.
- Fourthly, teachers are influenced by the intellectual and social environment of the class.
- Finally, teachers are influenced by their views of the broader community and contexts in which they operate and by ideas and views expressed by parents, administrators and other professional bodies.

The NCS is based on a high level of knowledge and skills as well as on higher order thinking including problem solving and critical thinking. This implies that teachers need a high command of their subject content. They also need to be competent in both the execution of higher order thinking skills, as well as the development of these skills in their learners.

The effectiveness of curriculum delivery by teachers depends heavily on the support teachers receive from other role players including administrators, school management teams, curriculum officials, etc. An important task of these role players would be to put in place systems within which teachers are able to deliver the curriculum effectively, and to support teachers by initiating training in order to build teachers' capacity in a paradigm where curriculum and education is dynamic and changing in order to address the needs of the 21st century.

The National Education Policy Act 27 of 1996 lists seven roles of teachers. These include:

- *Learning mediator.* Teachers are expected to mediate learning in a way that is sensitive to the diverse needs of learners including learners with barriers to learning. In order to do this effectively they are to have a high command of their subject knowledge as well as a

thorough knowledge of teaching strategies that is appropriate to the context in which they find themselves.

- *Interpreter and designer of learning programmes and materials:* Teachers should have the ability to interpret learning programmes and/or materials that are provided. Beyond interpretation they should also be able to design original materials and resources to be used in their teaching.
- *Leader, administrator and manager:* Teachers should make decisions in their classrooms, manage classroom activities and execute administration duties effectively. All of this should be done democratically and in support of learners and colleagues.
- *Scholar, researcher and lifelong learner:* Teachers should engage in lifelong learning where they achieve personal and professional growth through research and further studies, in order to stay abreast of developments in their field.
- *Assessor:* Teachers should understand that assessment is integral to the teaching and learning process and as such integrate it effectively. Teachers are expected to know and understand the purpose of assessment, assessment methods, tools and techniques and also provide relevant feedback to learners. Teachers should be able to design formal and informal assessment tasks at an appropriate level in order to fairly assess learners' progress. Furthermore it is expected that teachers keep accurate records of assessment. Teachers will be able to analyse assessment results as a reflective process in order to design future teaching and learning experiences.
- *Learning area/subject/discipline/phase specialist:* Teachers should be well grounded in the knowledge and skills related to their particular discipline. They will know about different approaches to teaching and learning and use them appropriately in their context. (South Africa, 2000a:A-47)

From the above we can conclude that policy is clear about its expectations of teachers and the roles and responsibilities they need to fulfil within education and society as a whole. There is no doubt that teachers play a critical role in the effective delivery of the curriculum. Mason (1999:143) suggests that the quality of a teacher is what matters in the classroom.

2.4.2 The role of context in curriculum implementation

Whilst policy is quite clear about what is expected from teachers as the implementers of the curriculum, the question is whether this policy takes into account the realities that teachers face in their particular contexts. Harley, Barasa, Bertram, Mattson & Pillay (2000:297) report that from fieldwork conducted in schools, school context had a considerable influence on how teachers were able to prioritise and practise their roles. For example, a poorly resourced school would make it difficult for teachers to use a variety of teaching techniques when all they had was a room, a chalkboard and chalk. At the other end of the spectrum there are schools that provide a context and ethos that create an environment in which teachers are able to perform their roles effectively.

South African schools are very diverse, ranging from very affluent schools with elaborate buildings and ample physical amenities to very poor schools, some without very basic facilities like sanitation and electricity. This is a legacy inherited from an era when educational institutions divided across racial lines were unequally subsidised by government. Blignaut (2007:54) suggests that educational transformation often fails because the unique circumstances of schools are not provided for. His study illustrates "beyond doubt that the context and culture in which teachers work is important and is often overlooked by policymakers." Maistry (2001:171) suggests that the practice of teachers is mediated by the context in which they operate. Context can therefore not be ignored as it impacts significantly on the way policy is translated into practice.

2.4.3 The role of curriculum materials including textbooks in curriculum delivery

Loewenberg, Ball & Cohen (1996:7) argue that although the design and distribution of curriculum materials is one of the oldest ways of attempting to influence teaching, it is not always successful for a number of reasons. Apple (1990:529) critiques curriculum materials amongst other factors that have resulted in the de-skilling of the professional work of teaching. Another reason cited by Loewenberg, Ball & Cohen (1996:7) for curriculum materials being unsuccessful is that they do not consider the teacher and his or her context.

Teachers need to manage factors like context, curriculum materials and other resources. An effective teacher needs to adapt his or her teaching style to suit different needs within the environment in which he or she teaches. Teachers need to use the learning and teaching

support materials including resources within textbooks and adapt them in a way that makes sense in their unique contexts.

2.5 Contextualising the study

“Within the old order’s traditional educational institutions, the hidden and explicit curricula were configured to produce, reproduce and validate racial separation and hierarchy” (Soudien & Baxen, 1997:449).

When the country’s first democratically elected government came into power they had to confront this legacy by transforming this education system in order to address the problems of equity, equality and redress that existed at the time.

The curriculum that was born out of the transformation process was modelled on an outcomes-based philosophy. This curriculum, which started as Curriculum 2005, was reviewed, resulting in the Revised National Curriculum Statement in the GET band. The development of the FET curriculum, the National Curriculum Statement, followed with implementation as from 2006 in Grade 10, 2007 in Grade 11 and 2008 in Grade 12.

This section seeks to contextualise concepts directly related to the research in order to eliminate any misunderstandings.

2.5.1 Outcomes-based Education

Spady (s.a.:3) regards the following four principles as the operational heart of outcomes-based education:

- Clarity of focus on outcomes of significance
- Design down from your ultimate outcomes
- High expectations for high levels of success
- Expanded opportunities and support

In South African education the principle of expanded opportunities and support proved to be the most challenging to implement, as it is dependent on time as a flexible resource. In practice time is not flexible but rather fixed to a calendar with very tight time frames.

The National Curriculum Statement (DoE: 2003a) has nine principles, one of which is outcomes-based education. Outcomes-based education forms the foundation for the curriculum in South

Africa. It sets the learning outcomes to be achieved by the end of the education process and in so doing strives to enable all learners to reach their maximum potential. It encourages a learner-centred approach where learners are actively engaged in and responsible for their learning. The National Curriculum Statement for all subjects builds on the critical and developmental outcomes, which were inspired by the Constitution. The critical and developmental outcomes were one of the design features retained from Curriculum 2005 and are fundamental to all spheres of education in the country.

The critical outcomes (DoE, 2003a:2) require learners to be able to:

- identify and solve problems and make decisions using critical and creative thinking;
- work effectively with others as members of a team, group, organisation and community;
- organise and manage themselves and their activities responsibly and effectively;
- collect, analyse, organise and critically evaluate information;
- communicate effectively using visual, symbolic and/or language skills in various modes;
- use science and technology effectively and critically showing responsibility towards the environment and the health of others; and
- demonstrate an understanding of the world as a set of related systems by recognising that problem solving contexts do not exist in isolation

The developmental outcomes (DoE, 2003a:2) require learners to be able to:

- reflect on and explore a variety of strategies to learn more effectively;
- participate as responsible citizens in the life of local, national and global communities;
- be culturally and aesthetically sensitive across a range of social contexts;
- explore education and career opportunities; and
- develop entrepreneurial opportunities.

The critical and developmental outcomes influence and impact on teaching, learning and assessment. They influence what is being taught, the way it's taught, the way in which learners engage with learning material and also the way in which assessment takes place. Traditional teachers who see themselves as the fountain of all knowledge and believe their role simply to be the transferring of this knowledge to their learners, will not succeed in fostering the critical and developmental outcomes in their learners.

Hytten (2006:221) argues that one of the key purposes of education in the United States is to develop knowledge and skills needed for democratic citizenship, like working collaboratively, problem solving, critical thinking and reflection.

Professor Andy Andrews (1993), director of the Graduate Institute of Management and Technology, situated in Sandton, South Africa, criticised the South African education system at the time for not preparing learners for the job market and for using obsolete syllabi and teaching methods. He indicated that the world of work needs learners with interpersonal, teamwork, problem solving and critical thinking skills, skills that are embedded within the critical and developmental outcomes that the world of work so desperately needs in school leavers.

The critical and developmental outcomes, which form the essence of outcomes-based education, are expressed in learning fields, subjects and learning areas. The subjects in the FET band and the learning areas in the GET band consist of learning outcomes and assessment standards.

2.5.2 Learning field

A learning field is a category that serves as a home for related subjects. The FET band uses the fields as defined by the National Qualifications Framework (NQF). Accounting is one of the subjects in the Business, Commerce and Management (BCM) field (DoE, 2003a:6). The other subjects in this field are Business Studies and Economics.

2.5.3 Subject

“Historically, a subject has been defined as a specific body of academic knowledge” (DoE 2003:6). Within the National Curriculum Statement a subject includes knowledge, skills and values. The subjects are defined by learning outcomes and not only by its body of knowledge. The learning outcomes should lead to the achievement of the critical and developmental outcomes.

2.5.4 Learning area

“A learning area is a field of knowledge, skills and values which has unique features as well as connections with other fields of knowledge and learning areas” (DoE, 2002c:9).

2.5.5 Learning Outcomes

“A learning outcome is a statement of an intended result of learning and teaching. It describes knowledge, skills and values that learners should acquire by the end of the FET band” (DoE, 2003a:7). These learning outcomes should lead to the achievement of the critical and developmental outcomes. The learning outcomes of a subject are the same for Grades 10, 11 and 12. In the GET band the learning outcomes are the same from Grade R through to Grade 9.

2.5.6 Assessment Standards

Assessment standards are criteria that describe what a learner should know and be able to demonstrate at the end of each grade. They embody the knowledge, skills and values needed to achieve the learning outcomes. Within each learning outcome the assessment standards show conceptual progression from grade to grade and are therefore different for Grades 10, 11 and 12 (DoE 2003a:7). Likewise the assessment standards also differ between grades in the GET band.

2.5.7 Assessment

Assessment is an integral part of teaching and learning. In Grades 10, 11 and 12 assessment consists of informal daily assessment and a formal programme of assessment. The informal assessment is for developmental purposes while the formal programme of assessment is moderated both internally and externally and forms part of the learners' promotion mark. The programme of assessment contributes 25% of the learners' final promotion mark and the end-of-year examination contributes the remaining 75%.

“In the GET Band learners progress from one grade to another based on the internal assessment tasks completed throughout the year. In Grade 9 learners engage in continuous assessment, which makes up 75% of the learners' final mark. The Common Tasks for Assessment (CTA) make up the other 25% of the final Grade 9 mark. The CTA is an external assessment tool that serves to sample learner performance against the assessment standards of the learning outcomes. It should include both performance-based and pen-and-paper tasks” (DoE, s.a.).

CTAs are conducted in each of the eight learning areas. These consist of two sections. Section A is dealt with in class time or as homework, while section B is written under controlled

conditions. The CTAs are set nationally and form 25% of the promotion mark at the end of Grade 9.

2.6 Economic education in South African schools – a brief overview

Before 1998 the provision of business education was limited to senior standards in schools and to higher education. Commercial subjects were only introduced from Grade 8 at the earliest and in many cases only from Grade 10. Learners with a specific interest in commerce could register at technical colleges or study at technikons and universities after completing Grade 12 with the relevant Higher Education Institution (HEI) entrance requirement. Furthermore commercial subjects like Accounting, Business Economics, Economics and Typing were choice subjects where learners could exercise an option to do these subjects. This meant that not all learners had access to economic knowledge and ultimately economic empowerment.

When Curriculum 2005 was introduced, all learners from Grade R – Grade 9 took EMS, one of eight compulsory learning areas in the GET band, as part of their learning programme.

In 2000 a Ministerial Committee was appointed by the National Department of Education to review the curriculum. This committee highlighted the following critique:

- a skewed curriculum structure and design;
- complexity of language;
- lack of alignment between curriculum and assessment policy;
- inadequate orientation, training and development of teachers;
- learning materials that vary in quality, often unavailable and not sufficiently used in classrooms;
- policy overload and limited transfer of learning into classrooms;
- shortages of personnel and resources to implement and support Curriculum 2005; and
- inadequate recognition of curriculum as the core business of education departments (Chisholm, 2005:87).

During the review the existence of EMS in the curriculum was questioned. One of the proposals made by the review committee was that the number of learning areas be rationalised. They proposed that EMS be removed from the curriculum for the following reasons: lack of teacher education and training in EMS, unsuitable content for the GET, overcrowding the curriculum (DoE, 2000b).

However, the response from different sectors of the community supported the inclusion of EMS in the curriculum. The EMS Subject Advisers in the Western Cape argued quite convincingly for the retention of EMS as a separate learning area (Western Cape (South Africa), 2000:1). Their arguments included the following:

- 1) the lack of soundness of the reasons for the rationalisation of EMS;
- 2) the grave consequences that the scrapping of EMS would have for high school commerce teachers, especially those who teach in Grades 8 and 9;
- 3) current government economic policy encouraging the growth of small, micro- and medium-sized enterprises;
- 4) the international trend for economically competitive nations to include some kind of economic literacy or enterprise education in their curricula;
- 5) the high levels of unemployment and crime experienced in our country;
- 6) the overcrowding of the Life Orientation learning area; and
- 7) the importance of the development of entrepreneurial opportunities as a critical outcome.

As a result of community pressure, EMS was included as one of the eight learning areas in the Revised National Curriculum Statement (RNCS), which was implemented in the Foundation Phase (2004), Intermediate Phase (2005), Grade 7 (2006), Grade 8 (2007) and Grade 9 (2008).

While the GET band was undergoing curriculum change, the FET band continued following the Report 550 curriculum whilst the National Curriculum Statements were being written for progressive implementation starting in Grade 10 in 2006.

2.7 Locating EMS within economic education

While there are volumes of research in learning areas such as Languages and Mathematics, research in EMS is extremely limited. This study therefore essentially drew on research in related subjects.

EMS is defined in the Revised National Curriculum Statement (DoE, 2002c:4) as follows:

“The Economic Management and Sciences learning area deals with the efficient and effective use of different types of private, public or collective resources in satisfying people’s needs and wants, while reflecting critically on the impact of resource exploitation on the environment and on people”.

In particular the learning area deals with:

- the nature, process and production of goods and services;
- the South African economy and socio-economic systems in different countries;
- financial management and planning skills; and
- entrepreneurial skills and knowledge needed to manage self and environment effectively.

2.7.1 The scope

The learning area has the following seven unique features:

- The economic problem
- The economic cycle
- Reconstruction, sustainable growth and development
- The economic environment
- Leadership and management
- Entrepreneurship
- Financial and consumer knowledge and skills

These seven unique features are consolidated into the following four learning outcomes:

Learning Outcome 1: The Economic Cycle

In this learning outcome the interdependence between economic activity and the physical, technological, political and legal environments is discussed in addressing the problem of limited resources and unlimited demand.

Learning Outcome 2: Sustainable Growth and Development

This learning outcome focuses on the actions, processes and structures that advance sustainable reconstruction and development in the national economy.

Learning Outcome 3: Managerial, Consumer and Financial Knowledge and Skills

This learning outcome develops consumer and financial skills in learners. It further enables learners to manage their life and business activities responsibly and effectively. Learners are given the skills needed to be effective in formal interpersonal communication situations including interviews, performance assessment, negotiation, arbitration and conciliation.

In particular the learning area deals with:

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- the South African economy and socio-economic systems in different countries;
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In this learning outcome the interdependence between economic activity and the physical, technological, political and legal environments is discussed in addressing the problem of limited resources and unlimited demand.

Learning Outcome 2: Sustainable Growth and Development

This learning outcome focuses on the actions, processes and structures that advance sustainable reconstruction and development in the national economy.

Learning Outcome 3: Managerial, Consumer and Financial Knowledge and Skills

This learning outcome develops consumer and financial skills in learners. It further enables learners to manage their life and business activities responsibly and effectively. Learners are given the skills needed to be effective in formal interpersonal communication situations including interviews, performance assessment, negotiation, arbitration and conciliation.

Learning Outcome 4: Entrepreneurial Knowledge and Skills

Entrepreneurship activities can impact positively on job and wealth creation. This learning outcome aims to equip learners with the knowledge and skills related to entrepreneurial activities and approaches (DoE 2002b:33-34).

“EMS includes knowledge and skills that was [sic] previously taught in different subjects, namely Accounting, Economics, Business Economics, Accounting, Typing and Computing. What was previously taught in separate subjects is now taught within this one learning area, with a time allocation of only 8% of the total teaching time in Grades 8 and 9. This translates to three periods in a five-day week. The suggested weightings for the four learning outcomes in the Senior Phase are represented in the following table” (DoE, 2003b:22):

Table 2.1: Suggested weighting for the Senior Phase

Learning Outcome		Weighting
Learning Outcome 1	The economic cycle	20%
Learning Outcome 2	Sustainable growth and development	15%
Learning Outcome 3	Managerial, consumer and financial knowledge and skills	30%
Learning Outcome 4	Entrepreneurial knowledge and skills	35%

When EMS was implemented, there were no teachers who had any formal educational qualification to teach the learning area. It naturally became the task of the Accounting, Business Economics or Economics teachers.

These teachers are seldom equipped to teach all aspects of the learning area and have a bias towards their field of expertise. They are used to focusing on only one discipline, whereas EMS requires teachers to be knowledgeable in the different disciplines within the learning area. They therefore need to shift their approach from being responsible for one subject or discipline to being an expert in all the areas within the EMS curriculum.

2.7.2 The Importance of EMS

“The EMS learning area aims to equip learners with the knowledge, skills, values and attitudes that will enable them to adapt, participate and survive in an economically complex society” (DoE, 2002b:4). Every South African citizen should acquire basic economic knowledge and skills.

Walstad (2005:1) makes a case for economic education when he cites Stigler as saying that every person needs to be his or her own economist. Tobin in Walstad (2005:1) also made a case for economic literacy in schools when he said:

“The case for economic literacy is obvious. High school graduates will be making economic choices all their lives, as breadwinners and consumers and as citizens and voters. A wide range of people will bombard them with economic information and misinformation for their entire lives. They will need some capacity for critical judgement. They will need it whether or not they got to college.”

Walstad (2005:2) posits that economic education should be made available to all learners, even those in lower grades, as even younger children are capable of learning basic economic concepts that will assist them in understanding the economic world. The view that economics should be taught to younger children is shared by Zachlod (2006:21) who says that “teaching economics in the primary grades is vital in providing the essential early economic understandings upon which young children will build throughout their education”.

Developmental outcome number five speaks directly to one of the focus areas of EMS, Entrepreneurship: “develop entrepreneurial opportunities”. Isaacs *et al.*, (2007:613) argue that entrepreneurship education and training must fulfil a key role in preparing the youth for their future. They claim that evidence from other countries, in particular industrialised countries, shows that entrepreneurship education at school level contributes toward economic growth and that better entrepreneurship education in schools could contribute significantly to job creation and poverty alleviation. According to Co and Mitchell (2006:348) it is widely believed that the only way to effectively address unemployment is through the discovery of entrepreneurs who will take risks and be innovative.

Since 1994 more than a million jobs have been rationalised in South Africa, largely due to the phenomenon of jobless growth, where growth in big businesses happens without a corresponding increase in job creation. This in effect means that it has become increasingly

necessary for people, mainly school leavers, to create their own employment. Smit & van der Bijl (2002), Kekana (2003) and others argue that few young people have the skills needed to make themselves employable or to operate a business successfully.

The development of business skills, including accounting, is a way of meeting the demands of business in a changing world. The new political dispensation is aligned with a need for a new education system; a system, which in the words of Glenda Kruss, is “necessary to further the dual goals of economic growth and development, and of equity and redress” (Kruss, 1998:96).

King (1998:13) acknowledges the value of EMS if the reality for many young people is that they would be forced to enter a form of self-employment or informal economic activity. He is surprised that EMS is not acknowledged for its usefulness to learners.

“What is intriguing about the way this whole area of Economic and Management Sciences is treated is that there is absolutely no acknowledgement that the skills and knowledge may prove more directly useful to pupils after school, given the shortage of formal sector jobs in the economy.”

EMS, including the Accounting competencies, is in theory a sound learning area designed to address challenges like unemployment and poverty by equipping learners with much needed skills. The implementation of the learning area however faces challenges, some of which will be highlighted through this research study.

2.7.3 Who should benefit from EMS?

2.7.3.1 Learners

EMS aims to equip learners with knowledge, skills and attitudes that they will be able to apply in their personal and professional lives. Learners will be able to adapt, participate and survive in an economically complex society (DoE, 2002b:4). Entrepreneurship is an important focus within the learning area, which will enable learners to become job creators rather than merely job seekers.

2.7.3.2 Business world

Cheung (1998:333) says that business education should pave the way for learners who will be in leadership roles in the developing business sector. The more equipped learners are with

economic knowledge, skills and values, the more prepared learners will be to enter the business world.

2.7.3.3 Society

Through EMS learners will be able to contribute positively toward creating employment and therefore alleviating poverty within communities.

2.7.3.4 Economy

Learners who exit the schooling system with economic, entrepreneurial and financial skills will contribute to job creation and ultimately economic growth.

2.8 Accounting at school

In 2006 the NCS was introduced into the Further Education and Training (FET) band, replacing the previous curriculum, "A Résumé of Instructional Programmes in Schools Report 550" (DoE, 2002a) which was followed by all public schools prior to 2006. The introduction was phased in over a period of three years starting with Grade 10 in 2006, Grade 11 in 2007 and Grade 12 in 2008.

Accounting in the NCS, Grade 10-12, is fundamentally different to that reflected in the previous curriculum. The NCS Accounting curriculum was written with the understanding that learners would have achieved the accounting-related learning outcomes and assessment standards within the EMS learning area. It is therefore expected that FET learners would have basic Accounting knowledge and skills that forms part of the Grade 8 and 9 EMS curriculum.

Accounting as a subject in the FET band, falls within the Business, Commerce and Management (BCM) learning field. The subject had retained some of the previous curriculum content areas, some areas had shifted between grades and some new content had been introduced. The new content includes Value Added Tax (VAT), managerial accounting, internal control and ethics.

Another aspect of this new curriculum is classroom practice. The NCS is based on the following nine principles (DoE, 2003a:1-4) which should inform all aspects of teaching, learning and assessment:

- Social transformation
- Outcomes-based education
- High knowledge and high skills
- Integration and applied competence
- Progression
- Articulation and portability
- Human rights, inclusivity, environmental and social justice
- Valuing indigenous knowledge systems
- Credibility, quality and efficiency

Classroom practice and teaching methodology need to work towards these principles. This implies that in teaching the knowledge, skills and values within the subject, teachers need to consciously plan for developing learners in the principles as well.

Teaching methodology therefore has an important role. Teachers need to see their role as a lot more than transferring information but rather as introducing ways in which learners are able to think critically and engage in real life issues that relate to the subject.

2.8.1 The purpose of Accounting

The subject Accounting develops learners' knowledge, skills, values and ability to make informed personal and collaborative financial decisions. By engaging with this subject learners will be equipped with a host of valuable skills including organisation, financial management, problem solving skills, critical, logical and analytical abilities, presentation and communication of financial information, ethical judgement, orderliness and integration of theory and practice. The subject also aims to equip learners to deal confidently with the demands of an accounting profession.

2.8.2 The scope of Accounting

The subject encompasses knowledge, skills and values that focus on financial, managerial and auditing fields. These knowledge, skills and values must pay attention to the constitutional goals of South Africa, which include legitimacy, accountability, accessibility, transparency and ethical behaviour.

The scope of Accounting embraces the following three features:

Learning Outcome 1 - Financial Accounting

“This learning outcome 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:11). It includes the recording of financial transactions and the analysis and interpretation, communication of financial statements.

Learning Outcome 2 - Managerial Accounting

“The focus of this learning outcome is to equip learners with the ability to manage and report on activities by using management, organising and leadership skills “ (DoE, 2003a: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 communicate these effectively to the relevant stakeholders.

Learning Outcome 3 - Tools in managing resources

When engaging with this learning outcome learners will be equipped with the skills to use financial and managerial tools and strategies to determine the financial impact on the management of resources (DoE, 2003a:11). It includes internal controls, internal audits and ethics. It emphasises the understanding of and adherence to ethical behaviour in financial and managerial activities.

2.8.3 Links with GET

The knowledge, skills and values in Accounting articulate with, and link to the business, economic, management, administration and financial outcomes in the GET band (DoE, 2003a:10).

In particular the learning outcomes of Accounting were written with the understanding that learners should have achieved the related learning outcomes and assessment standards contained within the EMS learning area.

2.9 The importance of Accounting

Although supporting research outputs are not available, I am convinced that EMS, if taught correctly, holds many advantages for the learners and ultimately the citizens of South Africa. It holds advantages also for business education as it exposes all learners to the world of business. However there are indications that the accounting-related assessment standards are often ignored or taught inadequately, and as such learners are entering Grade 10 Accounting at a disadvantage.

In a study conducted by Sadler (2003:159) of UNISA, where practising accountants were asked what they thought the reasons for the shortage of black accountants in South Africa were, the three key reasons mentioned by the respondents were:

- 1) a lack of career guidance;
- 2) a lack of knowledge of the profession; and
- 3) not being encouraged to do Accounting at school.

In the same study by Stadler respondents recognised that their enjoyment of Accounting at school was a factor that contributed to their choice of an accounting career. They also indicated that poor levels of training in Accounting at school level were a problem for their tertiary studies in this discipline.

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 year is therefore critical. I am therefore of the opinion that it is important for the Grade 9 EMS teacher to have a solid background and a passion for Accounting in order to guide the learners to take the subject in Grade 10. It is this teacher who has to inform and encourage and importantly foster the love for Accounting in his or her learners.

The Accounting teacher's role is also critical. In the study mentioned above and further studies by Sadler & Erasmus (2005:36), respondents indicated that they chose the profession because they enjoyed Accounting at school. A study of Accounting majors conducted by Byrne and Flood (2005:119) revealed that sixty-two per cent of the respondents in their study cited enjoyment of Accounting at school as having contributed considerably to their choice of study. International studies revealed that the Accounting teacher has an important role to play in learners' choice of careers. An Australian study by Wells & Fieger (2006:32) revealed that a large proportion of

learners made career decisions at high school where teachers had great influence over their career decisions.

Burnett (2003) questions the future of accounting education as studies conducted by large Accounting firms reveal that the top-rated four professional skills for the profession are analytical/critical thinking, written communication, oral communication and decision-making. Burnett argues that accounting education needs to change so that it not only teaches the accounting knowledge and skills but also the critical skills listed above in order to survive. It is therefore crucial that these skills be taught to learners at school level.

Learners who enter Accounting in Grade 10 with a solid background in the subject are more likely to enjoy the subject than learners who have had little or no Accounting background. It is thus critical for the future of Accounting in this country that the accounting-related assessment standards of EMS are adequately taught. The role of Accounting at school level in contributing to the Accounting profession cannot be ignored or underestimated.

2.10 Implications of the literature for this study

The implications of the literature review for this study will now be discussed. In the literature review the various concepts and areas related to the discipline were explored. The literature review revealed the following:

- Economic education and education in general has undergone radical transformation in South Africa since 1994 when the first democratically elected government came into being.
- The education reform has implications for curriculum and how it is delivered in the classroom.
- Accounting is an important subject at school level.
- What policy writers intend with a curriculum is not necessarily what happens in practice.
- The effective delivery of curriculum can be impacted on by a number of different factors.
- Education policy places huge demands on teachers.
- Research in economic education in South Africa and in particular in Accounting and EMS is noticeably lacking.

This research study sought to determine whether EMS prepares learners for Accounting. It explored the factors that impacted on effective delivery of EMS teaching which resulted in the accounting-related assessment standards being adequately taught or not.

2.11 Conclusion

This chapter started by exploring curriculum theories evident in the design and philosophy of the NCS. This was followed by a discussion on the curriculum policy versus curriculum practice gap, recognising the most pertinent factors that impact on curriculum delivery. This study was contextualised by clarifying concepts important to this research. I engaged in a brief overview of economic education in South Africa, looking at how economic education was structured before the transformation of the education system by the post-apartheid government and then looking at its journey from then on to its current form. Thereafter the nature and importance of the learning area EMS and the subject Accounting were explored by drawing on policy documents and research completed in these disciplines. The chapter was concluded by highlighting the implications of the literature review on this study.

Chapter three focuses on research design, methodology and related aspects.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

The first two chapters of this study illustrated that what policy intends is not always what is translated into practice. There are various factors that impact on the effective delivery of policy when it comes to curriculum. Chapter 2 sketched a picture of how education in South African schools, in particular economic education, has transformed since the first democratically elected government in 1994. Chapter 2 also highlighted the importance of both the subject Accounting and the learning area EMS and how the teaching of Accounting in the FET band depends on effective delivery of the accounting-related assessment standards in EMS in Grades 8 and particularly in Grade 9.

This chapter focuses on the methodological aspects of this research study, issues of design, theoretical framework, sampling, the process of data collection, the instruments used and the data analysis process. It goes on to discuss ethical issues that were considered throughout the study.

3.2 Theoretical framework

Approaches to research are generally categorised as qualitative and quantitative. Each of these paradigms has its own advantages and disadvantages and is suited to different types of studies. De Vos, Strydom, Fouché & Delport (2002:79) see the main aims of quantitative research as being to measure the social world objectively, to test hypotheses or to predict or control human behaviour. In quantitative research, variables are controlled and the research yields statistical data.

In contrast, in a qualitative study variables are generally not controlled (Henning, van Rensburg & Smit, 2004:3). According to De Vos *et al.* (2002:79) the aim of qualitative research would be to understand social life and seeks to extract participants' experiences, means and beliefs.

In this research project I will be combining quantitative data (from the baseline study) and qualitative data in what is referred to by (Trochin, 2006:1) as a "mixed approach". De Vos *et al.*

cite Cresswell's three models of combination where he identifies three different models of combining qualitative and quantitative approaches to research.

The first model is two-phase. In this model the researcher engages in a qualitative phase and a separate quantitative phase. An advantage of this is that the two phases are, and can be presented, separately. The disadvantage is that readers may not see the connection between these two separate phases.

The second model is known as the dominant-less-dominant model. Here there is a single dominant paradigm with a small component of the entire study drawn from the contrasting paradigm. An advantage of this is that the study presents one consistent paradigm.

The third model is where the researcher mixes aspects of the two paradigms in all or some of the methodological aspects of the design.

In this study I used the second model, with a qualitative approach being the dominant approach, whilst a small component of the study will draw on quantitative data.

The main reasons I used a qualitative framework as the dominant approach is:

- This approach allowed me to engage with teachers in conversations wherein new possibilities for EMS and Accounting education could be envisioned.
- A qualitative method allowed me to gain an understanding of the participants' perceptions, beliefs, concerns and experiences.
- The sharing and interpretation of experiences of teachers led to new understandings.
- Teaching and learning are complex issues that are better understood using qualitative approaches.
- Context played an important role in this research. The way teachers interpret and implement policy depends on the context in which they find themselves.

A paradigm can be described as a way of looking at a particular phenomenon, in this case the research study. I worked within an interpretive critical paradigm underpinned by curriculum theory through which I sought to understand the phenomenon of EMS and Accounting curriculum implementation within a particular context. Ironside (2006:479) classifies interpretive pedagogies into critical, feminist, post-modern and phenomenological. She argues that although

these pedagogies differ they all have an approach to teaching and learning where the interpretation of encounters becomes a context for learning.

Henning (2004:20) refers to interpretive research design as “a communal process, informed by practicing practitioners and scrutinised and/or endorsed by others”. This study can be regarded as a communal process as it will be informed by the viewpoints and practices of Accounting and EMS teachers, all practicing practitioners.

Henning (2004:22) sees a critical framework as a process of deconstructing the world in terms of which research endeavours to advance critical awareness. Scott & Usher (1999) see the aim of critical theory to be emancipation, where research not only seeks to generate knowledge of the world but also to discover and illuminate beliefs and practices that are limiting to freedom and democracy. This study is critical in nature as I engaged teachers in a process of challenging and critically analysing their own practices as well as the training and support they received in implementing a learning area for which they were perhaps not qualified to teach.

3.3 The Elsie River community as the empirical field

South African schools are categorised into five quintiles, ranging from the very poor schools in quintile one to affluent schools in quintile five. Schools receive funding from the government on a sliding scale based on their quintile category. Schools are categorised on the relative poverty of the community, in terms of average income (ELRC, 2003: B52).

The Elsie River community is in a poor socio-economic area on the Cape Flats close to Cape Town in the Western Cape Province. In this community there are varying degrees of poverty, unemployment and crime. It is a predominantly disadvantaged working class community. The area has a number of public primary and high schools serving learners from the immediate and surrounding communities. Although they serve the same community, the ethos and learning culture of each school is quite unique.

The following table provides a list of schools and participants. To protect the anonymity of the schools and participants pseudonyms are used for schools and teachers.

Table 3.1: Schools and EMS research participants

School	Name of teacher	Qualification	Years of teaching experience	Years of teaching experience in EMS/ Accounting
School A	Garth	H.D.E.	Twenty years	Four weeks
School B	Harry	H.D.E. (commerce)	Twelve years	One year
School C	Emily	N.D.E. (commerce) B. Tech Education (commerce)	Nine years	Four years
School D	Jack	H.D.E. (commerce)	One year	One year
School E	Cathy	Education diploma	Sixteen years	Three months

Table 3.2: Schools and Accounting research participants

School	Name of teacher	Qualification	Years of teaching experience	Years of teaching experience in EMS/ Accounting
School C	Lionel	Education Diploma (commerce)	Thirty-four years	Thirty-four years
School D	Terry	H.D.E. (commerce)	Seventeen years	Seventeen years
School E	John	B. Com (Hons) H.D.E.	Fifteen years	Five years.

Profiles of the different schools

3.3.1 Profile of School A

School A is a quintile two school, meaning it is in the second poorest category of schools in the country. It is a primary school situated close to the Elsie's River area and includes Grades 8 and 9. In most cases Grades 8 and 9 form part of secondary or high schools. This is the closest school to the empirical field that includes Grades 8 and 9. This school has a learner population of approximately 650 learners from Grade R to Grade 9 and is served by a staff of 17 members including 2 heads of departments, 1 deputy principal and 1 principal.

The school is situated in an area where unemployment and crime rates are high. When traveling to the school, I stopped to ask directions from someone at a nearby school. I was warned by the

person giving me directions not to stop and ask anything from anyone as I was in an extremely dangerous and unsafe area.

On arrival at the school I noticed security personnel employed by the education department manning the locked gate and school grounds. This was an indication of the danger and high crime in the surrounding area. Teachers offered me information about the social problems facing the learners of the school. In spite of the extreme poverty in the surrounding area, the buildings were very neat inside and a friendly family atmosphere was evident amongst the staff members who made me feel welcome.

When speaking informally to the learners, it was quite sad to note the sense of hopelessness amongst them. The majority of them had no ambition to continue into the FET band; some of them had no idea what they were going to do the next year. A few indicated that they would be attending neighbouring high schools to continue with Grade 10. I found myself motivating them to work hard and continue their studies, but I got a strong sense that they just did not see any point in that and that their future looked quite dismal.

I have included statistical data regarding the BCM subjects of the high schools participating in the research. This is however not applicable to School A because its curriculum ends at Grade 9.

3.3.2 Profile of School B

This school is in a very poor area. The school is dilapidated with broken windows everywhere. The learners are orderly, disciplined and respectful. Not all learners were wearing school uniform, but they were all neatly attired. I noticed an adult on the premises, who appeared to be a parent, seeing to the order on the school grounds. The EMS teacher and caretaker greeted me at the gate as they were expecting me. The principal was available to welcome and greet me. This was the only school that returned the reply slip I had sent along with the notice to the school to confirm the time and date of my visit to the school, signed by the principal. This gave me a sense that the principal had his finger on the pulse of the school's administration.

The school has a learner population of approximately 425 learners from Grade 8 to Grade 12 and 14 teachers inclusive of 2 heads of department, 1 deputy principal and 1 principal. This is also a quintile two school. The table below reflects the number of learners doing the subjects in the BCM field. These are the 2008 statistics.

Table 3.3: BCM subject statistics at School B

Grade	Total population	Accounting	Business Studies	Economics
Ten	99	1	26	0
Eleven	87	0	47	0
Twelve	34	11	16	0

From the above statistics it is clear that the BCM subjects are not very popular at the school. Accounting appears to be phasing out with no learners in Grade 11, one in Grade 10 and only 11 in Grade 12. Economics is not offered at all and even Business Studies is only taken by a few learners.

3.3.3 Profile of School C

The school is situated in a very busy part of the area, on the main road and accessible to public transport. From my experience they have a good reputation in the area and in the broader education community with consistently good academic and other achievements. It is also one of the Western Cape Education Department's Business, Commerce and Management's focus schools, which means that they have over the past few years received substantial additional funding. A strong sense of organisation and discipline prevails at this school.

The school has a learner population of approximately 1 650 learners from Grade 8 to Grade 12 and 50 teachers including 9 heads of department, 2 deputy principals and 1 principal. This is also a quintile two school. The BCM subjects are strong at this school. The table below reflects the number of learners doing the subjects in the BCM field. These are the 2008 statistics.

Table 3.4: BCM subject statistics at School C

Grade	Total population	Accounting	Business Studies	Economics
Ten	434	268	222	157
Eleven	348	207	177	154
Twelve	261	143	127	88

From the above table it is very interesting to note that more than half of the total school population offers Accounting and that this subject is taken by more learners than the other two subjects.

3.3.4 Profile of School D

This school is situated in a poorer part of the area close to the industrial division of the area. I sensed an atmosphere of chaos with a very high noise level even during class time. Teachers and senior staff tried to maintain order but even in the short time that I was at the school, it was very clear that learners were not very well disciplined at the school. During my engagement with the teachers I sensed a feeling of hopelessness where in spite of their efforts to create order and control, they were clearly not succeeding. However, I was left alone with the Grade 9 class in order to conduct their assessment and I had no problem with the learners who co-operated well.

This is a relatively small school with a learner population of approximately 650 learners from Grade 8 to Grade 12 and 20 teachers including 4 heads of department, 1 deputy principal and 1 principal. This is also a quintile two school. The table below reflects the number of learners doing the subjects in the BCM field. These are the 2008 statistics.

Table 3.5: BCM subject statistics at School D

Grade	Total population	Accounting	Business Studies	Economics
Ten	204	86	57	0
Eleven	95	34	26	0
Twelve	69	41	26	0

Accounting enjoys the most popularity at this school in the BCM field with Economics not being offered at all.

3.3.5 Profile of School E

This school is also situated in a poorer part of the area. However, the school buildings are neat inside and out. The head of department was expecting me and arranged for the learner assessment to take place as soon as I arrived. Learners were neatly dressed in school uniform. The noise level was quite high during school time and there was a high absentee rate due to it being 5 November, Guy Fawkes Day. The learners who wrote the assessment were respectful and co-operated well.

This school has a learner population of approximately 980 learners from Grade 8 to Grade 12 and 31 teachers including 5 heads of department, 2 deputy principals and 1 principal. This is also a quintile two school. The table below reflects the number of learners doing the subjects in the BCM field. These are the 2008 statistics.

Table 3.6: BCM subject statistics at School E

Grade	Total population	Accounting	Business Studies	Economics
Ten	269	47	189	47
Eleven	179	26	120	26
Twelve	76	22	50	15

Business Studies is the dominant subject in the BCM field at this school. Very few learners are doing Accounting and Economics.

3.4 Sampling

Sampling is the selection of participants for the study. De Vos *et al.* (2002:199) quote Arkava & Lane's definition of a sample as the elements of a population considered for actual inclusion in the research study. A study of a sample is undertaken to understand the population from which the sample was taken. Sampling is a necessary process in research as the population of which a particular phenomena is to be studied is in most cases so large that a study of the entire population, including collecting, managing, processing, analysing and interpreting the vast amount of data collected, would be too tedious, time consuming and expensive. In this research study where the practice of EMS and Accounting teachers are being studied, collecting data from all EMS and Accounting teachers and learners is not practical.

De Vos *et al.* (2002) categorises sampling procedures into two groups, namely probability and non-probability sampling. In probability sampling each individual within the population would have the same chance of being chosen as part of the sample. According to De Vos *et al.* (2002:334) non-probability sampling methods like theoretical and purposive sampling techniques are mostly used in qualitative research rather than random sampling where the subjects for the sample are randomly selected from a list of the population. They also argue that qualitative researchers are of the opinion that no individual or group is just an individual or group, but they have characteristics of the universal.

In this study two sampling processes were employed.

- Selection of schools
- Selection of EMS teachers, Accounting teachers and EMS learners

Firstly purposive sampling was used to identify the geographical area and schools. As discussed in Chapter one, schools within a geographical area in one of the eight districts of the Western Cape Education Department were chosen as the sample. Secondly within each school a probability stratified sample was used to identify the learners and teachers who would participate in the study.

Henning *et al.* (2004:71) see the process of purposive sampling as choosing individuals who would be desirable participants. The schools chosen were seen as information rich in the phenomena being studied, where the participants were able to generate rich data and contributed substantially to the study.

De Vos *et al.* (2002:258) describe stratified sampling as a process in which the population within a stratum is homogenous with respect to the characteristic on the basis of which it is being stratified. Probability sampling of teachers and learners within the school meant that where there was more than one EMS teacher, Accounting teacher and EMS class, they all had the same chance of being selected to partake in the study.

3.5 Piloting

A pilot study was conducted in order to test the instruments. I identified one school in similar conditions to the schools in the sample. This was a school where BCM subjects enjoyed popularity. Permission to engage members of his staff in the pilot was sought from the principal and head of department. I explained that the data was not going to be used in the actual study, but rather to inform the study. One EMS and one Accounting teacher were interviewed. This assisted immensely in the finalisation of the instruments. A number of questions were reformulated as a result of this pilot study.

3.6 Data collection

The table below is a summary of the data collected from the five schools in the sample.

Table 3.7: Summary of data collection

Type of data	Data collection instrument
Learner assessment	Controlled test with instrument to assess learner performance
Interviews with EMS teachers	Interview schedule
Interviews with Accounting teachers	Interview schedule
Document analysis	Indicator checklist

3.6.1 Data collection period

The data was collected during November 2008. This was the end of the academic year just before Grade 9 learners sat for the Common Tasks of Assessment (CTA). By that time all teaching and learning had been completed and learners should have been equipped with the knowledge, skills and values within the learning outcomes for the different learning areas. The portfolios of teachers should have included all planning and assessment documents for the 2008 academic year, and would reflect the activities and assessment tasks embarked on during the year. The portfolios of learners would include the assessment activities completed by them for inclusion in their continuous assessment mark that constitutes 75% of their final promotion mark.

3.6.2 Data collection process

Three types of data were collected:

- Information from teachers via Interviews
- Information on learners' performance
- Information from teacher documents and learner portfolios

The information on learners' performance and from interviews was collected in a natural setting. Interviews were conducted at the respective schools in a room arranged by the respective teacher or head of department.

The learner assessments were undertaken at the schools and conducted by myself with the teacher present. However, in some cases teachers were present in the beginning and left while I conducted the assessments.

With the permission of the respective teachers, I arranged that during their final cluster moderation meeting, the curriculum adviser would make copies of the teachers' portfolios and one learner portfolio which were later handed over to me.

The interviews and learner assessments took place on the same day at a particular school. On these days I arrived a few minutes before the appointment, which gave me time to observe the surrounding area and to gain an insight into the context and atmosphere within the school grounds and school buildings. This also gave me sufficient time to announce myself at the reception desk, greet the principal and briefly explain my research to him or her and how the school's involvement in the study could benefit education and ultimately the school, teachers and learners. Throughout my time at the school, whenever I had a moment to myself between my engagement with principal, teachers and learners I would make notes of observations which would prove useful in my reflection and analysis of data collected as it provided me with a rich contextual basis. Although all schools were located in the same geographical area, the context of each school differed, as was discussed in paragraph 3.3.

All interviews were tape-recorded with permission of the participants and transcribed by myself afterwards.

3.6.3 Data collection methods

Kumar (1999:104) classifies the gathering of information into two approaches, secondary data and primary data. Secondary data is information that is already available and primary data is information that needs to be collected. In this study both primary and secondary data were used. The learner assessments and interviews with EMS and Accounting teachers were primary data whereas the teacher and learner portfolios were secondary data.

In this study, I tried to determine to what extent EMS as a learning area prepared learners for Accounting in Grade 10, and what impacted on the effective preparation of learners. I needed to get an understanding of teachers' perceptions and experiences both in delivering EMS and Accounting. Speaking to teachers through semi-structured interviews was the method used to hear from teachers what they experience in the learning area and subject. Learner assessments and document analysis would provide a sense of whether teachers did in fact engage learners in the accounting-related assessment standards in EMS and whether learners did in fact achieve the outcomes.

3.6.3.1 Learner assessment

Taylor & Vinjevold (1999:66) express the view that learner performance on tasks carefully designed to assess the full scope of learning goals is the best way to determine the quality of curriculum design and implementation.

A one-hour assessment was designed which sought to assess whether learners had achieved the accounting-related assessment standards within EMS. The assessment therefore included assessing the knowledge and skills that learners should have achieved at the end of Grade 9, the knowledge and skills needed as a basis for continuing with Accounting at Grade 10 level.

The instrument was given to the EMS Senior Curriculum Planner within the WCED and also to an Accounting/EMS curriculum adviser in order to ascertain whether the assessment did in fact assess accounting-related knowledge and skills, and whether the instrument was fair, relevant and at the appropriate level. An assessment instrument, answer booklet and memorandum were designed in both English and Afrikaans.

3.6.3.2 Interviews

Interviews assume that the individual's viewpoint is important and contribute towards the meaning making process (Henning *et al.*, 2004:50). Interviews are described by Kumar (1999:109) as "any person-to-person interaction between two or more individuals with a specific purpose in mind". Interviews can be powerful in eliciting reflection and discussion from teachers. Interviews are further classified into unstructured, semi-structured and structured interviews based on the flexibility used in the interviewing process. An unstructured interview is when a framework is developed to guide the interview and questions are formulated by the interviewer during the interview. Structured interviews on the other hand use a pre-determined set of questions, with the same wording and order in each of the interviews.

Semi-structured interviews, as used in this study, lie somewhere between these two extremes. Although a pre-determined set of questions was drafted in the form of an interview schedule, the questions provided a certain degree of flexibility for the interviewer to probe or clear up anything unclear during the interview. Open-ended questions were used to allow for this type of flexibility. Open-ended questions provide a wealth of information where the participants relay their stories or experiences; it grants the opportunity for the interviewees to express themselves. The pre-set

questions provided structure to the interview and enabled the interviewer to remain focussed on the issues at hand.

The interviews provided teachers with an opportunity to reflect on the curriculum and their practice. They were able to enter into a discourse on issues they may not have engaged with in a formal or official forum. The way teachers engaged with the issues raised reflected a sense of appreciation for the opportunity and a commitment on the side of the teachers to their profession. Some of the participants actually expressed their appreciation and said that they were grateful for the participation and opportunity of getting their voices heard.

All interviews were conducted at the schools and lasted approximately thirty to forty minutes each. The interviews were recorded on audio tape and transcribed verbatim by myself before analysis and interpretation commenced. This gave me an opportunity to reflect on the interviews and conceptualise the analysis of the data.

3.6.3.3 Document analysis

Document analysis is a secondary source of information. The portfolios of teachers had been compiled during the course of the year in their planning, teaching and assessment processes. These were presented for moderation by the district officials. Even though they were not compiled for my research, they contained information that would be valuable in my study. Validity and reliability is regarded by Kumar (1999:125) and De Vos *et al.* (2002:324) as a problem of document analysis. This was addressed by analysing learner portfolios. The teaching and assessment as planned by the teachers could be validated against the work in the learner portfolio.

The aspect of access proved to be a problem in this data collection method of the research. Despite numerous attempts by the curriculum adviser, the educator portfolio of one school and the learner portfolios of two schools could not be accessed.

An indicator checklist was drafted where the criteria were based on the competences learners should achieve by the end of Grade 9. The portfolios of teachers and learners were analysed and compared to the criteria in the checklist.

3.7 Triangulation

A variety of methods, namely interviews, document analysis and learner assessments were used in order to increase reliability of data obtained. The process of triangulation is described by De Vos *et al.* (2002:341) as observing something from different angles or viewpoints in order to understand its true position. They assert that when you observe or measure something in more than one way; you are more likely to see all facets of it.

The data for this study were collected using different methods so that the information generated from one method could be verified by another method. This enabled me to compare what teachers said with what they did. The information gathered from the interviews could be verified against the information generated via the assessment written by learners under controlled conditions, which also served to address the problem of reliability regarding interviews. In the same way observations made from teacher portfolios could be verified against the observations made through the examining of learner portfolios.

This multi-method approach allowed me to have more confidence in the findings of the research.

3.8 Data analysis

Bogdan & Biklen (1998:157) describe data analysis as the process of systematically searching and arranging data or information collected in order to increase your own understanding of the information and also to be able to present the information to others. In the case of this research study the data collected was in the form of learner assessment results, transcribed interviews and document analysis checklists. The process included the breaking up of the information into manageable units, searching for patterns and trends and deciding what and how the information, findings and interpretation would be presented.

While most of the analysis took place after the data had been collected, some analysis actually took place during the data collection process. During learner assessments and interviews I found myself being aware and critical of the context and participants. I made notes about my observations, which I incorporated into the analysis and interpretation of the data collected.

Once the data had been collected, they were processed into manageable units. The learner assessment scripts were assessed and the results were recorded in a data base per question

per learner and per school, with average marks and percentages calculated per question, per school and in summary. The interviews with EMS and Accounting teachers were transcribed. The documents were analysed and the findings were recorded on checklists.

This data was then studied and categories were identified. It was against these categories of information that findings were presented, discussed, interpreted and in the final instance recommendations made.

3.9 Ethical considerations

De Vos *et al.* define ethics as follows:

“Ethics is a set of moral principles that are suggested by an individual or group, are subsequently widely accepted, and offer rules and behavioural expectations about the most correct conduct towards experimental subjects and respondents, employers, sponsors, other researchers, assistants and students.”

Ethical considerations in any research are very important and I was acutely aware of these throughout the research process. Everything related to this study including all decision making was guided by ethical principles. The most important considerations in this study were gaining access, informed consent, anonymity and confidentiality.

3.9.1 Gaining access

Gaining access via the proper authorities was part of the research process. I sought permission from the WCED via their research directorate. A letter stating the intended research and its purpose together with the approved proposal and an application form to conduct research in schools were submitted to the research directorate. On 30 June 2008 I received correspondence from Dr Cornelissen on behalf of the Head of Education, confirming that my application to conduct research in the sample of schools had been granted.

Once initial access to schools had been gained, I sent letters to the identified schools requesting further permission from the school principal. Together with the letter requesting permission I included the letter from WCED granting me permission to conduct research in the identified schools, my proposed schedule of dates and a reply slip on which principals could confirm their willingness to participate and the suggested dates and times.

I had asked principals to respond to my request within a specified time frame. When the time frame expired and I had not received a response from any of the schools, I contacted the principals telephonically. Following this I received positive responses from all the schools. In two of the schools where I was unable to contact the principal, I contacted the head of department as a last resort. This yielded the necessary permission and finally I organised my school visits in each of the identified schools.

In all cases heads of departments were eager to be part of the process and undertook to make the necessary arrangements in arranging a suitable venue and organising for the class and teachers to be available.

3.9.2 Informed consent

Although access was gained via the WCED and principals, before commencing with the learner assessment and the interviews, the research study was explained to the teachers and learners respectively and their consent was gained.

3.9.3 Anonymity and confidentiality

Throughout the research process anonymity was ensured. No space was provided on the learner assessment for learners' names. Although the geographical area was identified in order to contextualise the study, no school, teacher or learner were at any stage identified, thereby keeping the information collected from the research anonymous. It is important to protect the participants' identity so that information derived from them would not expose or compromise them in any way.

In all my engagements with principals, teachers and learners, it was made clear that the research was not about the particular school, teacher or learner, but rather about understanding the system in terms of curriculum and its implementation. It was made known to all that they would be completely anonymous in the entire research study.

3.10 Validity and reliability

Validity and reliability need to be considered throughout the research process. De Vos *et al.* (2002:169) state that the more reliable the instruments are, the more consistent and dependable the results will be. The instruments used in the data collection process were piloted in order to

test whether in fact they would generate the desired information. The use of different methods and sources ensured reliability of data produced.

3.11 Conclusion

This chapter provided a theoretical framework against which the research was conducted. It also gave a comprehensive account of the research design and data collection process and methods used in conducting the research study. Ethical considerations within the study have also been discussed.

In chapter four I will engage with the findings of the study.

CHAPTER FOUR

RESEARCH FINDINGS

4.1 Introduction

This study sought to determine the extent to which EMS prepared learners for Accounting in Grade 10. An assessment was conducted with Grade 9 learners to ascertain whether they had achieved the accounting related assessment standards. This presented me with statistical data about the achievement of learners. Interviews were conducted with Grade 9 EMS teachers that painted a picture of teachers' qualifications, experiences and views on the learning area together with the challenges they experienced in presenting this learning area. Interviews were also conducted with Grade 10 Accounting teachers to get an idea of how Accounting teachers experience learners entering Grade 10; learners who were coming into Grade 10 with basic accounting competencies they should have acquired by the end of Grade 9. Grade 9 EMS teacher and learner portfolios were analysed to verify the information received from the other methods of data collection.

In chapter three I described the methods used to obtain the data. In this chapter I will present my findings from the different data collection methods. The analysis and interpretation of the data will be discussed in chapter five.

4.2 Learner assessment

4.2.1 Learner assessment instrument

The instrument included five questions. The first question was a matching exercise where learners needed to match column A with column B for a score of 20 marks. This question assessed ten basic accounting concepts. The second question consisted of five multiple choice questions with a total score of 10 marks. This question assessed learners' application of concepts and accounting knowledge. In the third question learners had to complete the Cash Receipts and Cash Payments Journals for a trading concern for a score of 37 marks. In the fourth question learners were presented with a Debtors' Control and Trading Stock account in the General Ledger. They had to interpret these two accounts by answering eight questions based on the accounts. This question was allocated 16 marks. The fifth and final question dealt with the analysis and interpretation of financial statements. Learners were given extracts from an

Income Statement and Balance Sheet, which they had to use in order to do calculations and answer other questions.

The assessment was designed in a way that assessed all the accounting related assessment standards. It included the testing of knowledge and skills. The assessment covered different cognitive levels ranging from recall of information, a lower order skill, to interpretation and evaluation, a higher order thinking skill.

4.2.2 Learner assessment process

At each of the identified schools, one Grade 9 class identified by the EMS head of department was selected to write the assessment. I conducted the assessments with the EMS teacher present in the beginning. The EMS teachers all left once I had started and I then supervised the class during the test.

I introduced the test by explaining the research study to the learners, emphasising that it would not contribute towards their marks or promotion to the next grade, that they should not write their name or their school's name on the answer booklet and that the research was not about them, their teacher or their school.

The learner assessment was a controlled test. The time allocated was one hour with a total mark allocation of 100 marks. I found that the hour was more than adequate for learners to complete the assessment and where learners required more time, this was granted to them. I had taken calculators of my own along. I found that very few learners had their own personal calculators and so taking some along proved useful.

4.2.3 Learner profile

School A had two classes of Grade 9 learners, with a total of 43 learners. One of these classes consisting of 24 learners completed the assessment. School B had three Grade 9 classes with a total of 110 learners. One of these three classes completed the assessment. On the day of the assessment the school had a high absentee rate and subsequently only 16 learners participated in the assessment. School C had 325 Grade 9 learners. One class of 28 learners participated in the learner assessment. At school D that had 130 Grade 9 learners 31 learners completed the assessment. School E had a total of 220 Grade 9 learners with 26 learners completing the learner assessment.

4.2.4 Learner assessment results

The following tables are a presentation of the results per school as well as a summary. A discussion of the results will be presented in chapter five.

Table 4.1: School A learner assessment results

School A	Question 1	Question 2	Question 3	Question 4	Question 5	Total
	20	10	37	16	17	100
Learner 1	8	4	0	0	0	12
Learner 2	8	4	0	0	0	12
Learner 3	16	0	0	0	0	16
Learner 4	2	0	0	0	0	2
Learner 5	2	4	0	0	1	7
Learner 6	8	0	0	0	0	8
Learner 7	0	2	0	0	0	2
Learner 8	14	4	0	0	0	18
Learner 9	6	2	0	0	0	8
Learner 10	2	4	0	0	0	6
Learner 11	0	2	0	0	1	3
Learner 12	6	4	0	0	0	10
Learner 13	0	2	0	0	0	2
Learner 14	4	4	0	0	0	8
Learner 15	4	4	0	0	0	8
Learner 16	8	6	0	0	0	14
Learner 17	0	2	0	0	0	2
Learner 18	2	2	0	0	0	4
Learner 19	2	0	1	0	0	3
Learner 20	8	0	0	0	0	8
Learner 21	2	6	0	0	0	8
Learner 22	2	2	0	0	0	4
Learner 23	2	4	0	0	0	6
Learner 24	4	2	0	0	0	6
Ave. mark	4.25	2.50	0.04	0.00	0.08	6.88
Ave. %	21.25	25.00	0.11	0.00	0.49	6.88

Table 4.2: School B learner assessment results

School B	Question 1	Question 2	Question 3	Question 4	Question 5	Total
	20	10	37	16	17	100
Learner 1	2	0	22	2	0	26
Learner 2	10	6	21	0	0	37
Learner 3	2	4	30	0	1	37
Learner 4	20	2	16	0	0	38
Learner 5	2	6	9	2	1	20
Learner 6	8	2	9	2	1	22
Learner 7	2	2	6	0	1	11
Learner 8	0	0	12	0	1	13
Learner 9	4	2	19	0	0	25
Learner 10	6	0	11	0	1	18
Learner 11	8	0	11	2	0	21
Learner 12	0	0	14	0	1	15
Learner 13	2	2	14	0	1	19
Learner 14	4	4	17	0	0	25
Learner 15	8	4	11	0	1	24
Learner 16	0	2	7	0	0	9
Ave. mark	4.88	2.25	14.31	0.50	0.56	22.50
Ave. %	24.38	22.5	38.68	3.13	3.31	22.5

Table 4.3: School C learner assessment results

School C	Question 1	Question 2	Question 3	Question 4	Question 5	Total
	20	10	37	16	17	100
Learner 1	20	6	29	2	0	57
Learner 2	4	4	29	0	0	37
Learner 3	2	2	0	0	0	4
Learner 4	8	4	22	0	0	34
Learner 5	2	4	15	0	0	21
Learner 6	6	0	26	0	0	32
Learner 7	10	4	19	0	0	33
Learner 8	8	2	26	0	0	36
Learner 9	6	2	24	2	1	35
Learner 10	4	0	26	0	1	31
Learner 11	8	2	27	0	1	38
Learner 12	4	2	22	2	1	31
Learner 13	8	4	27	4	1	44
Learner 14	6	2	8	0	0	16
Learner 15	2	4	14	0	0	20
Learner 16	4	2	8	0	0	14
Learner 17	0	4	15	2	0	21
Learner 18	6	6	10	0	0	22
Learner 19	6	2	23	0	0	31
Learner 20	6	4	11	0	0	21
Learner 21	8	4	25	2	0	39
Learner 22	16	6	14	0	0	36
Learner 23	0	2	12	0	0	14
Learner 24	4	2	5	0	0	11
Learner 25	4	4	10	0	0	18
Learner 26	8	2	20	0	0	30
Learner 27	6	4	18	0	0	28
Learner 28	2	2	25	0	0	29
Ave. mark	6	3.07	18.21	0.50	0.18	27.96
Ave. %	30	30.71	49.23	3.13	1.05	27.96

Table 4.4: School D learner assessment results

School D	Question 1	Question 2	Question 3	Question 4	Question 5	Total
	20	10	37	16	17	100
Learner 1	0	2	4	0	0	6
Learner 2	8	4	18	0	0	30
Learner 3	0	0	15	0	0	15
Learner 4	2	0	10	0	0	12
Learner 5	0	2	14	0	0	16
Learner 6	0	2	4	0	0	6
Learner 7	16	4	25	0	0	45
Learner 8	2	2	5	0	4	13
Learner 9	4	2	12	2	0	20
Learner 10	10	2	17	0	0	29
Learner 11	8	0	10	0	0	18
Learner 12	6	4	4	2	0	16
Learner 13	0	6	5	0	0	11
Learner 14	14	4	11	0	0	29
Learner 15	4	4	8	0	0	16
Learner 16	0	0	9	2	2	13
Learner 17	8	2	4	0	0	14
Learner 18	4	4	7	0	0	15
Learner 19	14	0	16	0	1	31
Learner 20	6	4	17	0	0	27
Learner 21	0	0	6	0	0	6
Learner 22	8	6	10	0	0	24
Learner 23	4	2	10	0	0	16
Learner 24	14	8	23	0	0	45
Learner 25	0	2	3	0	0	5
Learner 26	14	4	25	0	1	44
Learner 27	8	6	23	0	2	39
Learner 28	12	4	21	0	1	38
Learner 29	4	2	11	0	0	17
Learner 30	4	4	25	0	0	33
Learner 31	6	2	10	0	0	18
Ave. mark	5.81	2.84	12.32	0.19	0.35	21.52
Ave. %	29.03	28.39	33.30	1.21	2.09	21.52

Table 4.5: School E learner assessment results

School E	Question 1	Question 2	Question 3	Question 4	Question 5	Total
	20	10	37	16	17	100
Learner 1	2	0	11	0	0	13
Learner 2	0	4	4	0	0	8
Learner 3	4	2	11	0	0	17
Learner 4	16	4	22	0	0	42
Learner 5	4	4	20	0	0	28
Learner 6	16	4	26	0	0	46
Learner 7	10	4	27	2	0	43
Learner 8	2	0	23	0	0	25
Learner 9	4	8	5	0	1	18
Learner 10	8	6	23	0	0	37
Learner 11	12	2	26	0	1	41
Learner 12	0	4	0	0	1	5
Learner 13	14	4	3	0	0	21
Learner 14	2	2	15	0	0	19
Learner 15	6	0	15	0	1	22
Learner 16	2	2	20	0	0	24
Learner 17	6	2	12	0	0	20
Learner 18	12	6	17	0	0	35
Learner 19	0	4	11	0	0	15
Learner 20	6	0	0	0	1	7
Learner 21	4	0	2	0	0	6
Learner 22	4	2	2	0	2	10
Learner 23	6	0	0	0	0	6
Learner 24	2	0	12	0	0	14
Learner 25	4	0	7	0	0	11
Learner 26	20	4	18	0	0	42
Ave. mark	6.38	2.62	12.77	0.08	0.27	22.12
Ave. %	31.92	26.15	34.51	0.45	1.58	22.12

Table 4.6: Summary of learner assessment results

School	Question 1	Question 2	Question 3	Question 4	Question 5	Total
	20	10	37	16	17	100
School A	4.25	2.50	0.04	0.00	0.08	6.88
School B	4.88	2.25	14.31	0.5	0.56	22.5
School C	6	3.07	18.21	0.5	0.18	27.96
School D	5.81	2.84	12.32	0.19	0.35	21.52
School E	6.38	2.62	12.77	0.08	0.27	22.12
Ave. mark	5.46	2.66	11.53	0.25	0.29	20.20
Ave. %	27.32	26.56	31.16	1.59	1.69	20.20

The learner assessment results reflect an average mark of 5.46 out of 20 and an average percentage of 27,32% for question one. A similar result of 26,56% is recorded for question two.

Question three, the question on the recording of cash transactions in the journals, had the highest average percentage of 31,16%. Question four and five both had a very low score of 1,59 and 1,69 respectively as the average percentage. The total average mark and percentage was 20,20% for all learners who participated in the study. These statistics were analysed and interpreted in chapter five.

A graph depicting a summary of the learner assessment results can be found in Appendix F. From this graphical representation it is evident that learners have limited understandings of the accounting-related assessment standards.

4.3 Interviews with EMS teachers

4.3.1 The interview schedule

The design and structure of the interview schedule (Appendix G) is of utmost importance as it is a means of accessing important information relevant to the research study. It was a process where I had to decide on the kind of information needed which then informed the types of questions. I needed to decide how to write the questions, the sequence and also the grouping of questions. The focus of the research questions needed to be integrated into the interview questions in order to ensure that the information obtained from the interview would be what was needed for the research study.

The draft schedule was piloted with an EMS teacher at an identified school after which it was reworked and finalised.

The interview schedule was not made available to the participants before the time. This was a decision I grappled with and decided rather to introduce the schedule at the beginning of the interview. The reason for my decision was that I did not want the participant to prepare answers that they thought would be the desired ones. I rather wanted participants to respond in a genuine and honest way. The schedule included questions on the participants' knowledge of the learning area for example, questions that if the participants had time to prepare, could have resulted in a rehearsed answer and not reliable in terms of the participants' real and genuine knowledge of the learning area.

The interview schedule used during the interview contained a range of open-ended questions where I ensured that no question could be answered by a simple yes or no. The first section

included questions relating to the participants' qualifications and subjects and/or learning areas taught during that year. This was included in order to get a sense of who EMS teachers are. It would provide answers to the following questions: What formal training do EMS teachers have in the field, if any? Is EMS being allocated to teachers with no formal economic education? Are principals taking the learning area seriously or is it just given to teachers in order to fill up their timetables?

Secondly the schedule included questions relating to the participants' teaching experience in general and experience in teaching EMS. Experience plays an important role in developing teachers' understanding of the curriculum and the way in which they teach it. From personal experience I have found that I learn from my own teaching practice and experience. Reflective practitioners will reflect on their teaching and continually find new and different ways in which to mediate the knowledge, skills and values within the curriculum.

The questions aimed at identifying the teachers' knowledge and views of the learning area, and at establishing whether the teachers thought the learning area was of any benefit to the learners. It also sought to determine whether teachers were familiar with the NCS. From these questions the interviewer got a sense of how well the participants knew their learning area. In their descriptions of the learning area the researcher would get a sense of what was important to teachers and whether in fact, as teachers of EMS, they could describe effectively what this learning area was about in their own words.

There was a question on the interviewees' knowledge of the Grade 10 Accounting curriculum. I believe it is very important for any teacher to know what knowledge and skills learners enter the grade with: their baseline knowledge. It is also crucial for teachers to be aware of where they need to take their learners in order for them to be adequately prepared for the next grade. Grade 9 EMS teachers should know what learners would have been taught or should have achieved in Grade 8 and what they will be taught in Grade 10 in the related subjects. If Grade 9 teachers are aware of what is in the Grade 10 curriculum of the related fields they would be aware of the importance of preparing learners adequately in the Grade 9 curriculum. They would be mindful of the fact that learners need basic accounting knowledge and skills, which forms an integral part of the Grade 9 EMS curriculum, in order for them to be adequately prepared for Grade 10 Accounting.

There was a question on courses or training teachers had received in EMS. Most teachers in the system would not have a formal qualification in the teaching of EMS, but possibly a qualification

in a related field, for example, Economics, Business Studies and/or Accounting. Training and short courses have been offered however, by different role players in order to equip teachers to teach this learning area.

Other questions included the support the EMS teacher enjoys, access to resources including textbooks, and curriculum coverage for the year. I also sought to understand how confident the participant was in the teaching of the accounting related assessment standards and how well the participant felt their learners had coped with the accounting aspects.

There was a section where the general and learning area specific challenges for both the EMS teacher and learners were explored. This I believe would be key to understanding what happens in EMS classrooms and how it impacts on Grade 10 Accounting.

4.3.2 Process of interviews with EMS teachers

I conducted an interview with one of the EMS teachers at each of the five participating schools. At School A and B the person interviewed was the only person teaching EMS at the school, whereas at School C, D and E the person interviewed shared the EMS teaching with other teachers. At School C there were four other teachers also teaching EMS that year. All five of the EMS teachers were responsible for teaching the learning area to particular classes. At schools C and D there was one other teacher teaching the learning area. Each of the two EMS teachers was responsible for teaching particular classes.

All interviews were conducted at the schools in a setting familiar and comfortable to the participants. A suitable room was organised by the head of department. The date and time were negotiated beforehand with the principal and teacher concerned.

At the start of the interview I introduced myself. Some of the participants knew me in my professional capacity and so I explained the role I was playing as researcher during the interview. I explained the research study to the interviewee and clarified the purpose of the interview and assured them that what was said during the interviews would be treated confidentially. I communicated that they were valuable and important resources for the research study with a wealth of information in their practical experiences of teaching the learning area.

I clarified how the information would be used and that all information would be confidential. I requested permission to take notes and to use a tape recorder, which would enable me to listen more attentively and to keep an accurate record of what was being said.

At the end of the interviews I granted an opportunity for interviewees to ask questions or make any additional comments that they felt were relevant or important to the study. In closing the interviews I thanked the participants for their time and willingness to participate in the research study.

4.3.3 Qualifications of EMS teachers

Three of the five teachers had a qualification in commerce education, including Accounting. The teacher at School A had a general education qualification with no qualification in commerce and Accounting. The teacher at School E had a diploma in education with no Accounting or Commerce qualification. This teacher mentioned that she took Accounting as a subject in Grade 12.

4.3.4 Experience of EMS teachers

The teaching experience of the EMS teachers ranged from one to thirty-four years. Although the teacher at School D had a commercial qualification, namely, a higher diploma in education (H.D.E.: commerce), he only started teaching at the beginning of 2008, hence his one-year teaching experience. Despite his studies in education, he had worked for various provincial government departments for many years.

The teachers at the other four schools had many years experience in teaching. However their experience in teaching EMS was limited. The teacher at School A had been teaching for twenty years with only four weeks experience in teaching EMS. At School B it was the teacher's first year teaching EMS of twelve years' experience in total. The teacher at School C had the most experience in teaching EMS: a total of four out of nine years of teaching. The teacher at School E had only been teaching the learning area for three months at the time of the interview and had sixteen years of teaching experience.

The teacher at School A had taught most of the learning areas with a preference for Arts and Culture and Languages. This teacher had resigned a number of years ago and had been back in teaching for two years. At School B the teacher's experience was essentially in the FET band,

where he had taught Business Economics, Accounting and Mathematics with a preference for Accounting. It was his first year of teaching EMS. The EMS teacher at School C had been teaching Accounting primarily, but also Business Studies and EMS. Although the teacher at School D was a qualified commerce teacher, because it was his first year of teaching, he found himself teaching a range of learning areas in the GET band including EMS, Life Orientation, Mathematics, Technology, Arts and Culture and Social Sciences. The teacher at School E was no longer in a permanent position, preferring to take up temporary positions for short periods at a time. She indicated that although she did not have a qualification in Accounting or any commerce qualification, she had taught Accounting in Grades 8 to 10 as soon as she had entered the profession due to a shortage of qualified Accounting teachers. This was her first attempt at teaching the EMS learning area.

4.3.5 EMS teachers' knowledge and views on how EMS benefits learners

The teacher at School A described his knowledge of EMS as: *"Very superficial, I am not that au fait with the learning area yet. I am still finding my feet, very much so. It's a challenge for me and I enjoy challenges. It's fun."*

Another teacher described her knowledge as: *"For the grades that I teach I believe I am competent, but with this new curriculum there are things that I did not teach previously particularly the business sections that they complete in the first half of the year. These sections I also have to study myself in order to present it. For the children it's also difficult to understand, especially the weaker learners. But I can manage Grade 8 and 9."*

The other three teachers felt that they had a good knowledge of the learning area.

The teacher at School A was quite surprised at learners' economic knowledge. He felt learners benefited from the learning area as it exposed them to issues that affect their everyday lives. He cited the example of learners' knowledge and awareness of the national budget.

The teacher at School B agreed that EMS benefited learners. However, he felt that learners would benefit a lot more if the learning area could be separated into two sections, namely, Accounting and Business Studies. Again he mentioned the learning area's relevance to the economic world and also cited the example of budgets being one of the aspects directly relevant to learners' personal lives.

The teacher at School C had no doubt about the learning area's benefit to learners. She cited an example of how learners were taught to start up their own businesses and how beneficial that was to learners who may have wished to start their own business one day.

At School D the EMS teacher agreed with the colleagues at the other schools about the benefits of EMS to learners: *"It's part of reality – they work with it everyday."*

The teacher at School E had reservations about the benefits of EMS. Her experience with the class she was teaching at the time led her to believe that the learning area only benefited some learners. Many of the learners in her class displayed very little interest, particularly the weaker learners. She thought perhaps they were not interested because they were not able to cope with the vast amount of knowledge and skills within the learning area. *"I am very honest, in the time I am here there is very little interest, particularly the learners who are weak, maybe there is too much work and they can't cope with it."*

4.3.6 Participants' knowledge of the EMS National Curriculum Statement including the EMS Learning Outcomes

The teachers' knowledge of the curriculum in the form of the National Curriculum Statement including the learning outcomes and assessment standards is critical in the implementation of the policy. When asked about their knowledge of the EMS policy and learning outcomes the teachers at School A and D acknowledged that they had not read the document yet and were not familiar with the learning outcomes while the teachers at Schools B and C indicated that they had read the document and were familiar with the learning outcomes. The teacher at School E had not even seen the document yet.

Extract from interview:

Cathy: *"I did not receive the document. I don't even know what it's about. I just arrived here and had to get on with the work."*

GS: *"So you have never seen the NCS document?"*

Cathy: *"That's right, never."*

When asked to describe the learning area, participants' descriptions varied. One teacher's description was limited to knowledge regarding budgeting and finance. Another teacher described it as being about OBE and a combination of Economics, Business Economics and Accounting, with Business Economics being the dominant component. Two of the teachers

described EMS as preparing learners for the future and for the business world where knowledge regarding how a business operated including the financial aspects were included. One of the teachers added that knowledge about starting one's own business was important for learners today where unemployment was rife.

4.3.7 Learners' and teachers' perception of learning area

When asked about which aspects of EMS they enjoyed teaching and which aspects learners enjoyed, the teacher at School A mentioned that he enjoyed teaching the budget. The teacher at School B enjoyed the Accounting aspects. He indicated that he would enjoy teaching the section on computer literacy but could not teach this aspect due to the unavailability of the computer room. He was very keen to introduce learners to Accounting software but again the question of access to resources was a constraining factor. The teacher at School C very confidently replied that she enjoyed teaching the Accounting aspects. She added that there was not a lot of time to teach this section, which was a problem in Accounting since there was so much she would like to convey to learners, but was not able to do this due to the time constraint. The teacher at School D enjoyed teaching the cash journals and added that they had spent a lot of time on this aspect of the curriculum. At School E the teacher also enjoyed teaching Accounting.

Teachers mostly felt that learners enjoyed the aspects of the learning area that they could relate to, aspects that affected them personally, for example, budgeting, or things they could see happening in the communities around them, for example, growth and development within the community.

4.3.8 Training in EMS

When asked about any courses attended or training received in EMS, the teachers' responses varied. Three of the five teachers had not attended any learning area training. One teacher had attended the training provided by the WCED during 2006 and 2007. Although he had not taught the learning area at the time, he had attended the training. The fifth teacher had also attended training, but was unable to give precise details.

4.3.9 Knowledge of Accounting

In response to the question regarding the participants' knowledge of the Grade 10 Accounting curriculum, one teacher reported currently teaching Grade 10 Accounting and one other had

taught Grade 10 Accounting the previous year. They therefore had sound knowledge of the Grade 10 Accounting curriculum. Two teachers had no knowledge of the Grade 10 Accounting curriculum whilst one of the teachers had taught Accounting previously but had not taught the subject since the implementation of the NCS.

When asked about how comfortable participants were with teaching the accounting aspects, one of them avoided answering the question. All the other participants said that they were comfortable and confident in teaching these accounting aspects.

When asked about how well learners coped with Accounting, teachers indicated that those who worked and did their homework managed. Participants indicated that many learners struggled because there was not enough time for repetition and reinforcement.

4.3.10 Support received by EMS teachers

Participants were asked what support they received from other teachers at their school, their head of department or senior management team, teachers from other schools or from WCED curriculum officials.

The teacher at School A indicated that he had not received any support at school since he was the only teacher at his school teaching EMS in the Senior Phase; he had to find his own feet. He had not received support from WCED curriculum officials. He elaborated by saying that he did not have the time to consult officials regarding what needed to be taught as his time was taken up in preparing and getting learners on par. He was aware that the teachers at a neighbouring high school were willing to assist but he still needed to liaise with them.

The teacher at School B was in a similar position to his colleague at School A in that he was the only one teaching the learning area and therefore had no support in teaching the learning area from colleagues at his school. He did not receive support from teachers at other schools. The only contact with a curriculum official was at cluster meetings held early in the year and in September. However, he did not see this as support, but merely a moderation session.

The teacher at School C said that they worked together in a group at the school. They assisted one another and received lots of support from the head of department. He checked all their work and discussed any problems with the group. At this school they were in control of the learning area and did not really need to engage with teachers from other schools. Curriculum officials

visited the school for support and this EMS teacher was comfortable with contacting the officials should there be a need for additional support or assistance.

The only support that the teacher at School D received was from another teacher at the school as well as the head of department. He was not in contact with other teachers and had not received any support from WCED curriculum officials.

The teacher at School E received limited support from the teachers and head of department at her school. She only received assistance when she asked what she needed to do, but she did not see this as support in the true sense where she was given guidance about what was expected from her as the EMS teacher. No support was received from teachers at other schools or from curriculum officials of the WCED.

4.3.11 Curriculum coverage

Teachers found it difficult to judge how much of the curriculum they were able to cover that year. One teacher, who had only taught the learners for a short while, guessed that they had probably covered approximately 55% of the curriculum. Another teacher said that a greater focus was placed on the Business Economics sections, leaving the Accounting for later in the year. This led to him not completing much Accounting. He had only just started the posting to the General Ledger, did not do the financial statements, the trial balance or the computer sections. The teacher at School C said that they had completed everything, but struggled to complete the Accounting aspects. The reason for this, she said, was time constraints and the heavy workload of the learning area. She felt that the Business Economics aspects were too heavily loaded. One teacher who had only taught the class for three months, had no idea how much of the work the learners had covered. She had not received any information about work covered by the previous teachers and could only relate to the aspects she herself had taught them.

4.3.12 Access to resources

The teacher at School A described his access to resources as very minimal. He found it problematic in teaching EMS and indicated that he would take this issue up with school management for the following year. He felt that due to the practical nature of the subject, access to the computer room for example, was crucial. At School B the EMS teacher did not have a problem with resources and cited the WCED curriculum website as being resourceful. The teacher at School C also had no problem with access to resources.

visited the school for support and this EMS teacher was comfortable with contacting the officials should there be a need for additional support or assistance.

The only support that the teacher at School D received was from another teacher at the school as well as the head of department. He was not in contact with other teachers and had not received any support from WCED curriculum officials.

The teacher at School E received limited support from the teachers and head of department at her school. She only received assistance when she asked what she needed to do, but she did not see this as support in the true sense where she was given guidance about what was expected from her as the EMS teacher. No support was received from teachers at other schools or from curriculum officials of the WCED.

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The teacher at School A described his access to resources as very minimal. He found it problematic in teaching EMS and indicated that he would take this issue up with school management for the following year. He felt that due to the practical nature of the subject, access to the computer room for example, was crucial. At School B the EMS teacher did not have a problem with resources and cited the WCED curriculum website as being resourceful. The teacher at School C also had no problem with access to resources.

Extract from the interview:

Emily: *"We don't have a problem with resources because we have everything here, we have computers, electronic white boards and everything is in place."*

The teacher at School D was not very excited about his access to resources and acknowledged that his only resource was the textbook and old exercises. The teacher at School E described her access to resources as being very limited.

4.3.13 Textbooks

At one school the teacher did not use any textbook and learners therefore also did not have access to an EMS textbook. At the other schools the teachers made use of a range of textbooks. However, not all learners had access to textbooks.

All teachers indicated that the textbook used by learners did not adequately cover the accounting-related assessment standards and where the content was covered, the other shortcoming was that there were not enough activities for learners to practise the acquired skill. Therefore they relied on at least one other book to compensate for what was lacking in the book used by learners.

4.3.14 Learner challenges

The following are some of the general challenges EMS teachers mentioned that learners experienced:

- Lack of money and resources, e.g. calculators, due to impoverished home circumstances
- Reading with comprehension
- Parental support
- Concentration
- Lack of interest in learning
- Homework
- Reasoning skills

The following were the challenges learners experienced within the learning area:

- Lack of continuity due to change in teacher
- Abstract knowledge

- Case studies
- Financial statements

4.3.15 Teacher challenges

The teacher at School A said that not having a textbook was his major challenge in teaching EMS. He addressed this challenge by photocopying activities for learners. He used old question papers to guide his teaching.

The teacher at School B felt that learners' inability to read with comprehension was the main challenge for his teaching. In addition to this he mentioned the lack of calculators and the lack of support from parents as other challenges not only for him but also for other teachers at his school.

At School C the teacher acknowledged that for her the challenge was to simplify things for her learners.

Extract from interview:

Emily: *"How to simplify things for learners to understand. Sometimes things are not explained in the textbook in a way that makes sense for learners."*

The main challenge for the teacher at School D was the teaching of many learning areas. Added to that was the time constraint where EMS was only allocated two teaching periods per week.

At School E the teacher also mentioned that the time constraint was a huge shortcoming. The division of the learning area between Accounting and Business Studies was another problem. She found it difficult to overcome the problem of too little time.

Extract from interview:

Cathy: *"I just carry on, because it's what is expected from me. I tell them certain work has to be dealt with and we must complete it. So, whether they listen or not, whether they do their work or not, I have to continue with what needs to be done. We are working under difficult circumstances."*

4.3.16 Support needed

The following were areas of support that participants felt would assist them in improving their learners' competency in Accounting:

- textbooks that adequately deal with Accounting;
- support from knowledgeable teachers;
- splitting the learning area into two, Accounting and Business Studies;
- more time allocated to Accounting;
- practical resources;
- time for preparation; and
- further training

4.4 Interviews with Accounting teachers

4.4.1 The interview schedule

The first section of the interview schedule (Appendix H) included the teachers' qualifications, subjects and/or learning areas taught this year as well as their teaching experience in general and in Accounting.

The aim of the next set of questions was to determine the extent of the participants' knowledge of EMS, knowledge of the EMS policy document and his or her views on the learning area.

Thereafter the questions related to Grade 10 Accounting engaged participants in discussing to what extent their current Grade 10 class was prepared for Accounting at Grade 10 level and how this impacted on teaching and learning in the Grade 10 Accounting class. Participants were also engaged in revealing the challenges learners experienced in the subject as well as in general.

The role the Accounting teacher played in EMS at the school was the focus of the next set of questions. This is an important aspect as teachers of similar disciplines need to work together and support one another in delivering the curriculum effectively in order to ensure quality teaching and learning. Where the EMS teacher is not an Accounting specialist, the role of the Accounting teacher is crucial in the teaching of the accounting-related assessment standards.

The challenges in teaching EMS and the impact of these challenges on Accounting in Grade 10 were explored through the interview. The challenges in teaching Accounting and how teachers overcome these challenges were also questioned.

4.4.2 Process of interviews with Accounting teachers

I conducted an interview with one Accounting teacher from three of the participating schools. The fourth secondary school did not offer Accounting at Grade 10 level and the fifth school was a primary school where the curriculum ended at Grade 9 level.

The process followed during the interview was the same as that discussed in paragraph 4.2.3, the process followed during the EMS interviews.

4.4.3 Qualifications and experience of Accounting teachers

One of the three teachers had an Education Diploma in Commerce and had completed some courses towards a Bachelor of Commerce degree. One teacher had completed a four year Higher Diploma in Education (commerce) and the third teacher had an Honours Degree in Commerce as well as a Higher Diploma in Education. This meant that all three Accounting teachers were qualified commerce teachers.

The Accounting teacher at School C had thirty-four years of teaching experience at that school, all of which he had been teaching Accounting. His teaching experience included the teaching of Business Economics, Economics, Typing and more recently EMS.

The teacher at School D had been teaching for seventeen years and he had also taught Accounting for the entire time. He had been teaching EMS for the last five years.

The teacher of School E had had fifteen years teaching experience. He had taught Accounting for five of those years. His experience included the teaching of Economics and EMS, which he had taught at a primary school for five years.

4.4.4 How Accounting teachers view EMS

When asked about his views on EMS, the Accounting teacher at School C immediately started relaying the problems associated with this learning area.

Extract from the interview:

GS: *"What are your views on EMS?"*

Lionel: *"I think that the biggest problem is the content. Content must be relevant. What is expected is not covered in the textbooks. Teachers have to use three or four textbooks to cover what they are supposed to do. So textbooks are a major problem. The concepts are too broad. They basically only need background and sometimes we have too much detail for Grade 9. In Grade 9 they should deal with specifics that will link to Grade 10. Accounting in EMS is actually a major problem. What you need is more time if you want to teach the Accounting properly. There are so many components in Grade 9 that you can't do justice to any of it."*

GS: *"Do learners benefit from the learning area?"*

Lionel: *"It can be of benefit to learners, but it needs to be structured better."*

The teacher at School D expressed a view that in the EMS learning area there should be a greater focus on Accounting. His motivation was that currently learners were not getting a proper base on which to build. The teacher at School E said that EMS did benefit learners. He saw EMS as being relevant and contributing towards learners' life skills where they are taught basic principles that can be applied in the real world. He said in EMS learners were taught to make decisions based on limited resources. He mentioned that time was a problem with the learning area.

4.4.5 Accounting teachers' knowledge of EMS

When asked about the EMS policy document and the learning outcomes, the teacher at School C acknowledged that he was not that familiar with the learning outcomes since he was not teaching the learning area. The teacher at School D said that although he had scanned through the policy he had not read it with insight and was therefore not familiar with the learning outcomes. The teacher at School E admitted to reading the policy a while back and that he would not be able to give details regarding the learning area but added that he knew there were four learning outcomes.

4.4.6 Preparedness of Grade 10 Accounting learners

The Accounting teacher at School C explained that his learners were able to slot in with the journals. He did not think that they were taught much else. He preferred that what they were taught be done well, even if they were only taught the journals. He preferred depth to breadth. He had a problem with the vastness of what was expected to be taught in EMS, because he felt that at the end of the day they knew very little due to the fact that teachers had so much content to cover, they could not teach any of it properly.

The Accounting teacher at School D relayed that his learners only had experience with the cash journals. He had to teach the credit transactions and revise the cash transactions before he could continue with the Grade 10 curriculum. He said that it took him close to three months to get his Grade 10 learners to a level where they should have been at the beginning of Grade 10. The first term of Grade 10 was used for revision and Grade 10 work was started in the second term. Even then they were still struggling with Grade 10 Accounting.

At School E the Accounting teacher explained that his learners had very limited exposure to Accounting. Their understanding of the basic accounting principles was very limited and he basically had to start from scratch. He spent time at the beginning of the year teaching them the basic concepts and principles before he could commence with the Grade 10 curriculum.

4.4.7 The role of the Accounting teacher in EMS at the school

At School C the Accounting teacher was not involved in the actual teaching of EMS but said he played a supporting role within the learning area. He was the head of the department. The EMS teacher had concurred with this (see paragraph 4.3.10). The Accounting teacher at School D taught Grade 9 EMS and played a leading role in the learning area. At School E the teacher also taught Grade 9 EMS and played a supporting role for the other teachers.

4.4.8 Difficulties experienced by Accounting learners

Teachers mentioned that their learners experienced the following difficulties:

- they are not able to reason logically;
- they could give facts but could not apply their knowledge and use insight;
- interpretation;

- they could not work on their own;
- they did not complete work at home;
- application of the double entry system;
- they could not read properly;
- their socio-economic environment; and
- lack of parental guidance and support

4.4.9 Accounting textbooks

The three teachers were all using different Accounting textbooks. In contrast to the dissatisfaction with the EMS textbooks however, Accounting teachers were all happy with the Accounting textbooks used at their schools and felt that they covered the curriculum adequately.

4.4.10 Impact of EMS on Accounting

The teacher at School C expressed the opinion that EMS definitely impacted on Accounting in Grade 10. He said that the child who came through to Accounting in Grade 10 must have a background, or else you had to re-do everything that they should have been taught in EMS, and it was not possible to do all of this in one year.

At School D the teacher was of the opinion that EMS impacted negatively on Accounting. His motivation was that the Accounting aspects were not given the proper focus and attention due to the time constraints.

The teacher at School E felt that if the learning area were taught properly, it would provide learners with a good foundation with which to start Accounting in Grade 10. He added that his experience had proved that this was not happening, and he then had to start from scratch by teaching Grade 10 learners the basics because they had no idea of Accounting when they entered Grade 10. This meant that time would catch up with you later in the Grade 10 year when you needed to complete the Grade 10 curriculum.

4.4.11 Challenges of effective teaching of EMS

When asked what they thought the challenges of teaching EMS effectively were, the Accounting teachers mentioned a host of challenges that they felt contributed to the way in which EMS was

being taught. These included problems relating to the content of the learning area, problems with the attitude of learners as well as problems with the training of EMS teachers.

The teacher at School E felt that teachers needed proper training and background knowledge in the disciplines within the learning area in order to interpret the learning outcomes. He expressed the view that at most schools EMS was given to teachers who did not have the necessary background and training and was allocated to teachers simply to fill their timetables.

Extract from the interview:

Lionel: *"The vastness of the learning area, it should be more to the point. What's happening now is that EMS teachers themselves don't know what they are supposed to do, so every year they don't know what was done the previous years. Let me give you an example of 'savings' – it is so vague; the one teacher does this and the other teacher does something else. So you get three teachers teaching the same concept but they are all focussing on different things.*

The other thing is that we need to get learners to a point where they can work on their own. Once you have mastered that, there will be fewer problems. Lower down learners need to be taught how to work on their own. They talk about group work, but children don't work. One person in the group works and the rest does nothing. Group work is not effective in large classes.

The Business Economics and Economics areas within EMS need to be toned down and Accounting needs a greater focus."

The teacher at School D mentioned that a lack of resources was a challenge he had experienced. This teacher also mentioned a lack of clear guidelines where he compared the clarity within the Accounting curriculum and guidelines to EMS where he did not know what exactly needed to be taught.

Extract from the interview:

Terry: *"The resources and there's no constructive guidelines as to how to teach the curriculum. If I take my Grade 10 Accounting curriculum, I know exactly where to start and what I must do. But in Grade 9 we start with Accounting at the end of the second quarter, but there's no constructive syllabus to follow."*

4.4.12 Challenges of effective teaching of Accounting

The teacher at School C very passionately discussed what he felt were the challenges of teaching Accounting effectively. The one thing he spoke about was the fact that there were no longer higher and standard grades in the curriculum. Below are some of his comments:

Lionel: *“Before we had higher grade and standard grade. The present curriculum does not cater adequately for your less capable learner, or even for your clever learners. What you have now is basically a syllabus for higher grade. But we have not kept account of the less capable learners. These learners are not going to disappear; they will always be there. So we are closing the subject, instead of making it accessible to more learners. You see, not everyone will become chartered accountants, some will need other aspects when they work in banks and so on, they need a good background. What actually happens at school is that learners are actually running away from the subject. The reason is that everyone tells them that Accounting is difficult. Previously I could tell them Accounting is easy, I still tell them Accounting is easy. But everyone does not have the same capabilities to be able to master the subject. So our biggest problem in Accounting is they must cater for the different levels. It does not currently work in ‘our’ schools. I did a school’s year marks; there’s not one learner that passed – in Grade 12! It shows you what we’re sitting with. But those children may have passed standard grade.*

The teacher at School C further explained that he and his colleagues worked every Saturday and sometimes even on Sundays at no cost to the learners in order to get their children to a level where they wanted the learners to be.

At School D the teacher said that the major challenge for him was a lack of resources. An overhead projector would assist him in delivering the subject more effectively. They even had a shortage of chalk and dusters. He highlighted disciplinary problems and home circumstances as another difficulty. The children were ill-disciplined at home and expected to get away with the same behaviour at school. Reading was also a challenge.

At School E the teacher said that time was a challenge for him. He observed that learners entering Grade 10 were not adequately prepared for Accounting during their Grade 9 year.

Grade 9 teachers were not interpreting the Grade 9 EMS curriculum properly. He also felt that Grade 9 teachers needed training as many of them were not equipped to teach the Accounting aspects within the EMS curriculum. This impacted negatively on the time available in Grade 10.

4.4.13 Support needed by Accounting teachers

When asked about the support they would need in order to improve their learners' competency in the subject the teacher at School C expressed his willingness to work with the learners. Over the years he had learnt to improvise, to try different methods of getting learners to understand and grasp the concepts and principles of the subject. He had learnt that learners needed to be exposed to different ways of teaching and he was quite positive that the subject would come right once again. He concluded by saying: *...we will get there again, we will get there again.*"

At School D the teacher again emphasised that he needed an overhead projector and enough textbooks for his learners. The school had textbooks but these were kept in class for learners to work from during class time, which made it difficult for learners to work at home, which was essential in Accounting.

4.5 Document analysis

Teachers were expected to keep a portfolio, which included a record of their planning documents and also their assessment tasks and instruments. The teacher portfolio was therefore a useful tool in determining what knowledge and skills embedded in the assessment standards teachers planned to teach, how they planned to teach it and how they planned to assess the different assessment standards.

The learner portfolio would provide evidence that the assessment tasks as planned for by the teachers had in fact been conducted. The assessment tasks in both teacher and learner portfolios were valuable in the sense that it revealed not only whether teachers had assessed as planned but also whether they had taught according to their planning documents.

4.5.1 The document analysis checklist

The purpose of the document analysis checklist (Appendix I) was to set criteria against which the teacher and learner documents could be analysed.

This data collection method would provide information relating to the first sub-question of the research, namely, "To what extent have learners achieved the accounting-related learning outcomes and assessment standards within the EMS learning area?" Learners would only be able to achieve the accounting-related assessment standards if this formed part of the teaching, learning and assessment process in the EMS class, information that would be included in the teacher and learner portfolio.

The checklist was divided into two sections, a teacher portfolio checklist and a learner portfolio checklist. The teacher checklist consisted of a planning section and an assessment section. Both the planning and assessment categories had a list of criteria taken from the accounting related-assessment standards of the Grade 9 EMS curriculum.

4.5.2 The process of analysing the documents

The teacher and learner portfolios of school A were not accessible. I was also unable to access the learner portfolio of School D.

Firstly the different planning documents were studied in order to ascertain whether the teacher had planned to teach the accounting-related assessment standards. This was indicated in the checklist. Secondly the assessment activities in the teacher portfolio were studied to determine whether the accounting knowledge and skills were assessed. These were verified by studying and comparing the learner portfolio with the teacher portfolio.

4.5.3 Teacher portfolio

4.5.3.1 Planning

- *School A:* No portfolio.
- *School B:* There was no practical school planning in the teacher portfolio of School B. All planning included in the portfolio was taken from a textbook or some other source. There was an example of a work schedule included, which appeared to be the WCED example provided to all schools. This planning document included the accounting-related assessment but did not relate to what was taught and assessed at this school. The planning in the teacher portfolio was simply window dressing and not relevant to what took place in the EMS class at this school.

- *School C:* There were a number of lesson plans in the teacher portfolio. These did not appear to be very practical working documents. The planning did however, include all the accounting-related assessment standards.
- *School D:* There was a copy of an example of a work schedule. There was no evidence of lesson planning. The work schedule included all the assessment standards including those related to the Accounting sections.
- *School E:* There was no planning documentation included in the teacher portfolio.

4.5.3.2 Assessment

- *School A:* No teacher portfolio.
- *School B:* The assessment activities in the teacher portfolio indicated that the Cash Receipts Journal and Cash Payments Journal of a retail business were assessed by means of a simulation activity. The Debtors Journal and Creditors Journal were assessed in a controlled test at the end of the third term.
- *School C:* The assessment activities included the assessment of an Income Statement, Cash Receipts Journal, Cash Payments Journal, Debtors Journal, Creditors Journal, General Ledger, Debtors Ledger, Creditors Ledger and Trial Balance. These were limited to a retail or trading business.
- *School D:* Assessment activities were limited to the Cash Receipts Journal and Cash Payments Journal of a retail undertaking. The completion of source documents, which are part of the Grade 8 curriculum, was also assessed.
- *School E:* The assessment activities included the assessment of the Income Statement, Cash Receipts Journal and Cash Payments Journal of a retail business. Learners were also assessed on the preparation of source documents, elements within the Grade 8 EMS curriculum.

4.5.4 Learner portfolio

The assessment activities in the learner portfolios of all the schools were in line with the assessment activities in the teacher portfolios. The learner portfolio of School D was not made available.

4.6 Conclusion

In this chapter I presented the findings of the research. The data that was collected by means of learner assessments, interviews with EMS teachers, interviews with Accounting teachers and the documents analysis have been presented.

In chapter five I will discuss the findings presented in this chapter by analysing and interpreting the information.

CHAPTER FIVE

DISCUSSIONS OF THE FINDINGS

5.1 Introduction

In chapter four I presented the findings of the information gathered from the different data collection methods used including the learner assessment, interviews with EMS teachers, interviews with Accounting teachers and document analysis.

In this chapter I analyse and interpret those findings in an attempt to provide answers to the research questions. The main research question of this research study is: "To what extent does the learning area, EMS, prepare learners for Accounting in Grade 10?" The sub questions are:

- To what extent have learners achieved the accounting-related learning outcomes and assessment standards within the EMS learning area?
- What factors impact on whether learners have achieved the accounting-related learning outcomes and assessment standards?
- 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?

5.2 Learner assessment

Coleman (2003:132) argues that learning and teaching are central to the intention of a school where teaching is an input and learning an output. In the analysis of learner achievement in the learner assessment the assumption was made that the performance of learners could be partially attributed to whether or not the particular content was in fact taught. In order to improve the validity of the data from the learner assessment, the planning and assessment documents of teachers were analysed. This will be discussed in paragraph 5.3.

In Grades 7 to 9, the Senior Phase of the GET band, the following seven-point scale is used to record and report on learners' performance (South Africa, 2007:15):

Table 5.1: Codes and percentages for recording and reporting in Grades 7-9

Rating code	Description of competence	Percentage
7	Outstanding achievement	80 – 100
6	Meritorious achievement	70 – 79
5	Substantial achievement	60 – 69
4	Adequate achievement	50 – 59
3	Moderate achievement	40 – 49
2	Elementary achievement	30 – 39
1	Not achieved	0 - 29

At the end of the grade 9 year learners are promoted to Grade 10 if they achieve the following:

- At least a moderate achievement in one of the Official Languages and Mathematics;
- At least an elementary achievement in the other Official Language
- At least a moderate achievement in four other learning areas.

(South Africa, 2007:22)

One would therefore have expected learners to at least achieve a moderate achievement, between 30-39%, in the learner assessment of this study. The summary of the learner assessment results, see Table 4.5 and Appendix F, reflects that the learners achieved an average of 20 marks out of a total of 100 marks, with the lowest performing school achieving an average of 6.88 marks and the highest performing school receiving an average of 27.96 marks. This in itself speaks volumes of the extent to which learners had achieved the accounting-related assessment standards, where the average of all the learners' performance was below the expected moderate achievement level.

Question one was a multiple choice type question assessing learners' understanding of basic concepts. Here learners achieved an average of 27,32%. This reveals that learners had not even mastered the most basic concepts in accounting. Question two required learners to match Column A with Column B and assessed learners' application of knowledge. Learners achieved an average of 26,56% for this question. This is once again an indication that because learners did not understand the basic concepts they could not apply this knowledge. In question three learners achieved an average of 31,16%, the highest scoring question. In question four and question five learners achieved an average of 1,59% and 1,69% respectively. This is evidence that learners had clearly not been taught these sections of the curriculum. A very bleak picture was created from the learner assessment.

It would appear that learners had been introduced to some of the financial concepts, hence their ability to score some marks in questions one and two. Question three was answered the best.

From this and from the other data collection methods it is apparent that the Cash Receipts Journal and the Cash Payments Journal were taught and some learners had in fact mastered this aspect very well. Two learners at School C achieved 29 out of 37 marks for this question. The posting to the General Ledger as tested in question four and the analysis and interpretation as tested in question five was either not done at all, or very poorly done. Learners were unable to balance the ledger account, the most basic element of general ledger accounts.

5.2.1 School A

At this school learners only attempted questions one and two. In these questions they received an average of 27,05% and 30,83% respectively. The highest mark being 16 out of 20 marks in question one. In question two no learner received higher than 6 out of the 10 allocated marks. Very few of the learners even attempted any of the other questions. The average total mark for this school was 11,54 out of 100 marks.

The answers of those learners who attempted questions three, four and five revealed that they were guessing answers in order to pretend that they were able to answer the questions. Extract from learners' responses:

Question: *"Which source document supports the entry of R6 800?"*

Expected response *"Cheque counterfoil"*

Learner 1: *"DJ" (Debtors' Journal)*

Learner 2: *"Cost of sales"*

Learner 3: *"Bank"*

If the learners had known what a source document was, they would have mentioned any source document, e.g. cheque counterfoil or duplicate receipt. The above responses from learners are 'words' or 'abbreviations' taken from the question itself. Learner 1's response is the name of a journal reflected in the folio column in the question and the responses of Learners 2 and 3 are names of accounts also reflected as contra accounts in the question.

From the learner assessment completed by the learners of School A I could draw the conclusion that the accounting-related assessment standards had not been addressed at all in EMS. Learners of this school were not prepared for Accounting and it was very unlikely that they would

cope with the subject, as they had no background or prior knowledge needed to offer Accounting at Grade 10 level.

5.2.2 School B

When analysing the results of these learners it was apparent that the cash journals had been addressed. However, most learners had not fully mastered the skills of entering transactions in the cash journals. The question which tested these journals, question three, received the highest average at this school, 38,68%. Questions one and two were attempted by learners but showed a very poor understanding of the accounting knowledge and application thereof. Most learners did not attempt questions four and five and the answers of those who did attempt these questions seemed to be random figures or answers. These answers revealed that there was no conceptual understanding of what was being asked. Extract from learners' responses:

Question: *"Calculate the % operating expenses on sales*

Expected response $\frac{160\ 000}{735\ 000} \times \frac{100}{1}$
 $= 21,77\%$

Learner 1: *"160 000 x 12 = 1 920"*

Learner 2: *"160 000,00"*

Learner 3: *"4 000"*

If these learners had any idea of calculating ratios and percentages in the analysis of financial statements, they would have calculated a percentage, even if the figures were inaccurate.

5.2.3 School C

This school achieved the highest average total mark in the learner assessment. The learner with the highest total score came from this school with a mark of 57 out of the 100 allocated marks. The average for question one was 30% and for question two was 30,71%. Learners achieved the highest scores for question three which tested the Cash Receipts Journal and Cash Payments Journal. The average of 49,23% for this question proved that learners had an acceptable understanding of the cash journals.

Learners had mostly not attempted questions four and five. The way in which these two questions were answered revealed that they had no knowledge of what was being asked. From

the answers to these two questions I concluded that credit transactions, posting to the general ledger and the analysis and interpretation of financial statements had not been dealt with.

This conclusion was further affirmed by a learner who received full marks for question one, 6 out of 10 marks for question two, 29 out of 37 marks for question three and then achieved 2 out of 16 for question three and 0 out of 17 for question four. Had this work been taught this learner should have been able to answer questions three and four as well as the first three questions. There are other examples of such learners as well.

5.2.4 School D

The trend for this school was similar to that of School C where learners attempted the first three questions and scored an average of 29,03% in question one, 28,39% in question two and 33,30% in question three. There was nothing happening in questions three and four.

From the way in which some learners answered the question on cash journals, it was evident that this section of work had been taught. However, it was evident that many learners had not mastered the skill yet, with some learners achieving 4 and 5 marks out of the 37 marks for question three. Learners had no idea how to answer the questions on credit transactions, the general ledger and analysis and interpretation of financial statements.

5.2.5 School E

Learners achieved an average of 31,92% for question one and 26,15% for question two. Question three was their best performing question in which they received an average of 34,51%. Question four and five were as in all other schools not answered or merely a case of guessing any answer for the sake of writing something down. Extract from learners' responses:

Question:	<i>"In which journal was the entry of R6 900 recorded?"</i>
Expected response	<i>"Cash Payments Journal"</i>
Learner 1:	<i>"Cost of sales"</i>
Learner 2:	<i>"Bank"</i>
Learner 3:	<i>"Credit"</i>

From the above responses it is clear that learners did not understand the question and were simply rewriting 'something' that appeared in the question itself. The question asked what 'journal' was used. One would expect the answer to at least name a journal that they knew.

Learners had some idea of recording transactions in the Cash Receipts and Cash Payments Journal, which was an indication that this skill was taught. However most learners were not competent in this aspect with some learners attaining as little as 0, 2 and 3 marks. This is a clear indication that learners had come nowhere near mastering the skill.

The answers from learners to the learner assessment could be an indication of amongst other things incompetent or unqualified teachers, inadequate time, the inability of learners to understand the questions, inappropriate teaching methodologies, etc. These factors are discussed later in this chapter.

5.3 Analysis of teacher and learner portfolios

5.3.1 School A

Even after several attempts to access the portfolios of this school I was unable to get any portfolios from the teacher at this school. There had been other teachers teaching the learning area earlier in the year, and the teacher who was interviewed had only taught the class for a short while. The extent to which the assessment standards related to Accounting were planned for, taught and assessed, could therefore not be determined from portfolios, but had to be interpreted from the learner assessments and the interview with the EMS teacher.

There appeared to be a gap at this school in the management of curriculum implementation at classroom level, particularly when there was a turnover in staff. When one teacher leaves one would expect the head of department or another senior management team member to facilitate a hand-over process where planning, assessment and other documentation is handed over to the incoming teacher. This did not happen, hence there was no evidence of what was taught or assessed during the year.

5.3.2 School B

The planning documents contained in the teacher portfolio were unreliable as they were simply photocopies of examples taken from another source, namely, a textbook and WCED examples.

This clearly did not reflect the planning of the teacher at this school. The lack of practical planning for teaching, learning and assessment is also a factor that contributes to the poor delivery of a curriculum. On analysing the assessment tasks completed by the Grade 9 EMS learners during the year it can be concluded that in terms of the assessment-related assessment standards only the Cash Receipts, Cash Payments, Debtors and Creditors Journals of retail undertakings were taught and assessed. This verified the data obtained from the analysis of learners' performance in the learner assessment.

5.3.3 School C

The teacher portfolio of the EMS teacher at this school revealed that she had planned to teach all the assessment standards relating to Accounting as these were all included in the work schedule. There was a lesson plan detailing all the assessment standards relating to accounting in the teachers' portfolio. However, from the assessment activities in the teacher portfolio it would appear that she had taught and assessed the Cash Receipts, Cash Payments, Debtors and Creditors Journals. This was verified by the learner assessment as learners performed adequately in the recording of transactions in the two cash journals. The assessment activities also included the ledger, the trial balance and the income statement. Learners were however unable to interpret ledger accounts. This could mean that they were only taught to post from journals to the ledger accounts. Although learners could possibly post to the general ledger they did not have a complete and insightful understanding of the information contained in the ledger accounts, as they were unable to interpret the ledger accounts in question four. This links to the notion that teachers should expose learners to different types of activities in order to address different cognitive levels. When learners are only exposed to one way of doing things without analysing and interpreting what is being done, it limits learners understanding of a particular concept or skill.

The fact that learners at this school were taught how to post to the General Ledger as is evident in the teacher and learner portfolio, yet were unable to even attempt question four where they had to answer questions relating to ledger accounts, is an indication that although the learners could possibly post to the general ledger, they did not fully understand what they were doing and what the information represented.

From the assessment activities I could conclude that they had been taught how to prepare the Income Statement but they had not reached a stage where they analysed and interpreted the

financial statements. This did not form part of the assessment activities and learners confirmed this, as they did not attempt to answer question five.

5.3.4 School D

The only planning documentation in the teacher portfolio at this school was a work schedule. This was a copy of an example and not reliable in terms of what was taught at this school. There were no lesson plans.

From the assessment activities it was evident that the accounting-related assessment standards that received attention were the Cash Receipts Journal and Cash Payments Journal of a retail undertaking.

5.3.5 School E

There were no planning documents in the teacher portfolio of School E. The assessment activities included the Cash Receipts Journal, Cash Payments Journal and a basic Income Statement of a retail business. The learner portfolio confirmed that the assessment activities in the teacher portfolio were assessed.

5.4 Profile of the EMS teacher

From the interviews conducted with the five EMS teachers it is clear that there are a vast array of teachers teaching the learning area in terms of qualifications, experience, their knowledge of the learning area, training received and how they perceive the learning area and their learners, etc. In this section I will engage in a discussion on the profile of the EMS teacher from the findings of this study.

5.4.1 Qualifications and experience

The teaching profession is a highly skilled one where teachers need a range of knowledge and skills, the most important being a high command of the disciplines within the subject or learning area they are teaching. One would expect that teachers teaching EMS are qualified in a related field and qualified to teach. In a study conducted by Okpala & Ellis (2005:378) on college students' perceptions of teacher quality focussing on teacher qualifications they concluded the

quality of teachers is important in education and that the qualifications of teachers are an important feature of teacher quality.

The norms and standards for educators present a new way of designing and delivering education in South Africa. For teachers to be registered with the South African Council of Educators (SACE) as a professionally qualified educator a minimum of REQV 13, which is a three-year post Grade 12 qualification, is required. EMS teachers should therefore have either a B. Ed (EMS) or a related qualification, namely, B. Com H.D.E. or H.D.E. (commerce, secondary).

The findings of this research study revealed that two of the five teachers had no qualification in the learning area or any of the related disciplines. The other three had a qualification in the related disciplines. Two of these teachers therefore do not have a high command of the learning area. They need to teach themselves the content and appropriate teaching methodologies as they teach it to their learners. This is not a desirable situation. Added to that they have only taught the learning area for a few months, this means that they did not have any experience in teaching this learning area. These teachers had taken over from another teacher at quite a late stage of the year. This further indicates that these learners had at least two teachers who taught them EMS in their Grade 9 year, one of whom was not qualified to teach the learning area nor had any experience in this discipline.

All teachers had a teaching qualification. However, except for one teacher, they had all qualified more than 12 years ago, the era before outcomes-based education. At the time they studied for their teaching qualification, the education system was completely different to what it is currently. If they had not attended training in outcomes-based education and the NCS, they would not be up to date with the latest education philosophies, principles and pedagogical knowledge.

One teacher commented on EMS being allocated to teachers in order to fill up their time tables. This is an indication that there are school managers who are not taking this learning area seriously enough. It could also be as a result of desperation and not having the necessary qualified teachers. What could be happening is that the qualified teachers are firstly allocated to the FET band before allocating teachers to the GET band and as a result the teachers in Grade 8 and 9 and in this case of EMS sometimes end up being people without the necessary qualifications and knowledge.

Experience is an important element of professional growth in the teaching profession. From my personal experience I found that the more I taught a particular aspect the more I found different ways of approaching it and the more I was able to assist the learners in the acquisition of the particular body of knowledge or skill. This does not always mean that a very experienced person will teach something better than a person teaching it for the first time, especially if the one teaching it for the first time does the necessary research and planning. However, experience certainly contributes to teachers' understanding.

The EMS teachers who participated in this study had very little experience in teaching the learning area. The teacher at School C was the only teacher who had taught the learning area in previous years. The others had all started teaching the learning area that year; one had only taken up the position four weeks prior to the interview and another three months before the interview. Their lack of experience in teaching EMS could have impacted on the way EMS was taught and the way in which the learners experienced the learning area. This in turn would impact on the learners' choice of FET subjects.

5.4.2 The EMS teacher's knowledge of EMS, the NCS and Accounting

One would expect that teachers of EMS would have a good knowledge of the learning area including the knowledge, skills and values embedded in it. It would also be expected for these teachers to know the NCS including the underlying principles, and terminology. Furthermore EMS teachers should have a fair understanding of the related subjects, particularly the Grade 10 curriculum of the related subjects. The role of teachers as learning area specialists is stipulated in the National Education Policy Act 27 of 1996 (South Africa:2000a).

Only one of the five teachers felt his knowledge of EMS was superficial. The others all felt confident in their EMS knowledge and that they were able to cope with teaching Grade 8 and 9. However, when asked to describe what the learning area was about, I found that none of them could fully describe what the learning area was about. Their descriptions were rather vague.

Two of the five teachers were able to broadly describe the learning area and expressed that they had a good knowledge of the learning area. The other three teachers were unable to describe the learning area adequately. One teacher had emphasised one aspect within EMS, namely, budgeting and in most of his responses he would make reference to this one concept. This is a clear indication to me that he had very little knowledge of anything else within the learning area. In describing the learning area none of the teachers referred to the four learning outcomes and

the focus areas within those four learning outcomes. From this I gather that teachers are not teaching according to the learning outcomes and pay very little attention to the National Curriculum Statement. If they had been teaching the learning outcomes and the knowledge and skills embedded within the assessment standards they would have referred to these during the interview, particularly when describing the learning area.

Only two of the five teachers had read the NCS, the document outlining the learning outcomes and assessment standards of EMS. It begs the following questions: "What are they teaching? What informs their teaching? One teacher acknowledged that she had never seen the National Curriculum Statement and did not know what it was about. Another participant's lack of knowledge of the National Curriculum Statement and its different design features came through very clearly during the interview. When I asked to what extent he was able to complete the assessment standards of EMS, his response was "*I did not concentrate on assessment thus far*". He had no idea what was meant by an assessment standard and immediately linked it to 'assessment' and its generic meaning. Another teacher displayed a lack of understanding of the schooling system in general when she asked me if all learners are compelled to do EMS in Grades 8 and 9, when all learning areas have been compulsory in Grades 8 and 9 for the past eight years. This to me was an indication that teachers lacked knowledge not only of the content of the learning area but also of the terminology used in the curriculum.

One of the roles of a teacher as specified in The National Education Policy Act 27 of 1996 is that of scholar, researcher and lifelong learner. Where teachers find themselves in a position of teaching a learning area where they may not have the necessary knowledge of the learning area or one of its disciplines, they should embark on further studies and research activities in order to acquire the necessary knowledge and skills. Only one of the five teachers interviewed displayed evidence of performing this role where she indicated that she was doing an EMS course part-time for two years. The rest of the teachers fell far short in this role. One teacher indicated that she was not given the policy document. Another teacher admitted to never having seen the document. Surely as researcher a teacher should be able to access policy documents and study it in the aim of understanding what needs to be taught in the learning area.

In a discussion about how it is not enough for teachers to know only what is stipulated in the curriculum of a particular grade Jacobs, *et al.* (2004:29) says the following:

"The teacher needs to have a clear vision of where the content being taught takes the learner with regard to advanced learning possibilities in the discipline".

Four of the five teachers felt confident in teaching the Accounting aspects within EMS. However, only two of them had knowledge of the Grade 10 Accounting curriculum, which says to me that they have no idea what they are preparing learners for. There is no visionary thinking in terms of where they need to take their learners by the end of Grade 9. Added to this the fact that they do not know the EMS curriculum, I am not sure how they are able to prepare learners adequately.

5.4.3 Training

Various educational researchers concur that the training of teachers is important in the implementation of curriculum change. Carless (1998:355) who conducted research on curriculum implementation in Hong Kong refers to teacher training and support as being critical issues in preparing teachers for implementing a new curriculum. Verspoor (in Carless, 1998:355) studied change in developing countries and suggested the following four elements necessary for successful teacher training:

- Permanent and locally available in-service training
- Effective supervision and support to teachers
- Content of teacher training should be adjusted to the teachers' level of knowledge and experience, and
- Encouragement of teacher motivation and commitment.

Harley & Wederkind (2004:200) suggest that the training provided to teachers was problematic. The reasons they offer for this is that it was what they refer to as a crash-course training as a result of the limited time between finalising the curriculum and the implementation thereof. The training was based on a cascade model of training down the system, which is not effective, when teachers trained at the top are not sufficiently equipped to repeat the training further down. In some instances training was outsourced to consultants and NGOs. All of this resulted in uneven training with some excellent pockets of training and at the other extreme some very poor training delivered to teachers.

From this study it would appear that not all teachers teaching EMS have had training in the learning area. In order for teachers to be able to teach the learning area with confidence they would need training in the content of the learning area, in the design of the NCS and its implications on teaching and learning, in planning for effective delivery of the curriculum, in assessment methods and techniques and in teaching methodology.

Only one teacher had attended training in the NCS offered by the WCED. The lack of training was evident in the way these teachers were teaching. Even though three of them would probably have enough content and skills knowledge because of their commerce qualification, they were falling short on their knowledge of the NCS and what the implications were for planning, teaching and assessment in the EMS classroom.

Generally training of teachers in OBE and the NCS took place a year before implementation in a particular grade. In reality some teachers who are currently teaching EMS did not attend the training when it took place for a variety of reasons. They may not have been teaching the learning area at the time, or they may not have been teaching during that year or they could be a new teacher, etc. The education system needs to consider these variables and devise strategies to address them. On-going training based on situation analysis is important.

5.4.4 The EMS teacher perceptions of EMS

Teachers were unanimous in their positive views of the learning area and its benefits for learners. They had opinions about how the learning area should be structured differently in order for learners to gain optimal benefit from it.

When asked about how learners experienced the learning area and which aspects they enjoyed, four of the five teachers were of the opinion that learners enjoyed the accounting aspects within the learning area more than the other focus areas. What also came through during the interviews were that learners enjoyed the sections of work that teachers were confident in and what the teachers enjoyed teaching.

Although all teachers had serious challenges in delivering EMS effectively, they were hopeful that should it be structured differently they would be able to teach it more effectively.

5.4.5 How well are EMS teachers supported?

The kind of support teachers receive plays a very important role in how they implement the curriculum, particularly when teachers do not have the necessary qualifications, experience and training needed to teach a particular learning area or subject. Blignaut (2007:51) mentions lack of support as one of the most common reasons why educational innovations do not succeed.

At School C there was a strong sense of support from teachers at the school, the head of department and also the EMS curriculum officials. The EMS teacher who was interviewed was very confident in how she was able to deliver the curriculum. From the learner assessment it was evident that although she had not managed to teach all the accounting-related assessment standards, her learners had mastered satisfactorily those that she had taught.

The teachers from the other schools had very little if any support. At two of the schools the teachers interviewed were the only EMS teachers at their schools and so support from within the schools was non-existent. Added to this was the fact that they had not received support from departmental officials, when in fact they needed support the most. Strangely enough the school that needed the least support as they were coping the best, and had a strong head of department who was supporting the other teachers very competently, got the most support from the curriculum officials. On the other hand schools who had only one EMS teacher, who was not qualified or experienced to teach the learning area, received no support from curriculum officials. This could mean that curriculum officials are not aware of who needs their support.

What I also realised was that teachers do not always know where to get the necessary support. One teacher did not know who the curriculum adviser for EMS was and that he could contact someone for support.

Only one teacher indicated that there was no need for any additional support as their school had enough resources in terms of knowledgeable teachers, physical and teaching and learning resources. Her only serious challenge was the aspect of time allocation within the policy framework.

The other teachers were in desperate need of support in terms of textbooks, practical resources since teachers did not have the time for preparation of learning and teaching support materials and support from teachers knowledgeable in the discipline. One teacher was teaching no fewer than five learning areas in Grade 9. It is quite unthinkable that one teacher would need to prepare and plan teaching and learning resources in five learning areas with no textbook for some of these learning areas at Grade 9 level.

5.5 Profile of the Accounting teacher

From the interviews conducted with Accounting teachers the profile of these teachers was not as diverse as that of the EMS teacher. It would appear that the FET band is given preference when

it comes to allocating teachers in terms of qualifications and experience. This of course is understandable since at this level the stakes are much higher for schools, with the FET band culminating in the national senior certificate, where the quality of schools is often judged on the performance of its learners in this school-leaving examination.

5.5.1 Qualifications and experience

All three teachers were qualified Accounting teachers with all of them having many years of experience in teaching Accounting.

5.5.2 The Accounting teacher's knowledge and views on EMS

All three Accounting teachers had taught Grade 8 and 9 EMS. Two of them were currently teaching Grade 9 EMS. However, they admitted that they did not have in-depth knowledge of EMS. They all said that they had an idea of what the learning area was about but did not have a deep insight into the learning area. One teacher who was teaching EMS that year and had been teaching it for the last five years had the following to say: *"To be quite honest, I have scanned through the NCS but have not read it with insight and I am not really familiar with the learning outcomes"*. Another teacher who was also teaching EMS in Grades 8 and 9 that year said: *"I have read through the NCS a while ago. I won't be able to give detail but at least I know there are four learning outcomes."*

They did however have very strong views of the learning area and particularly the problem areas around the learning area.

The structure of the learning area received the greatest criticism. Teachers felt that Accounting was being neglected within the current format of the learning area. They would have liked to see the learning area split into two components so that accounting could be taught from the beginning of the year and not left till later in the year as was currently happening.

They were all unanimous in their view that learners were not receiving a proper background in accounting, which impacted negatively on Accounting in Grade 10. However they all felt that EMS could benefit learners if it were structured differently.

From the conversations with Accounting teachers it is clear that they are very much aware of the problems experienced by their EMS colleagues and the shortcomings and gaps within the

learning area. These range from policy issues to implementation issues including factors like inadequate textbooks, inadequate or absent guidelines for implementation, etc. these will be discussed later in this chapter.

5.5.3 The Accounting teacher's involvement in EMS

Two of the three Accounting teachers taught Grade 9 EMS at their schools. However, at one of the schools, the EMS teacher indicated that she did not receive adequate support and guidance from the other teachers at the school and had to cope on her own without even a policy document.

The involvement of the Accounting teacher also had very little impact as it was evident from the data collected that learners had very limited exposure to the accounting-related assessment standards. One would expect that where Accounting teachers were teaching EMS, the accounting-related assessment standards would receive the necessary attention, since these teachers would be aware of the knowledge and skills learners should have in order to facilitate the teaching and learning of Accounting in Grade 10. This again is evidence of the disjuncture between teachers' knowledge and beliefs and their actual practice.

All three Accounting teachers admitted that their Grade 10 learners were not adequately prepared for Accounting in Grade 9. Yet, even though two of them were teaching EMS in Grade 9 they were not supporting the other EMS teacher in a way that the Accounting focus within EMS was being taught properly in Grade 9. Here were teachers who knew and professed the importance of teaching the accounting-related assessment standards in Grade 9 and were qualified and experienced to teach these aspects. Yet because of factors like time constraints, lack of resources, unclear guidelines, etc. they were not teaching these aspects effectively. This is evidence of a disjuncture between teacher knowledge and belief, and their practice.

5.5.4 Learners' preparedness for Grade 10 Accounting

Accounting teachers had experienced even in that very year that learners were not adequately prepared for the subject when entering Grade 10. They found that learners had very little exposure and in most cases learners had only been exposed to the cash journals. This is a very small proportion of the accounting focus in Grade 9 and is an indication that this focus is seriously neglected in Grade 9 EMS. The factors that lead to this neglect of such an important focus within EMS will be discussed in the next section.

There is only one way of addressing the challenge Grade 10 Accounting teachers face of learners' inadequate accounting background knowledge. Grade 10 Accounting teachers need to teach this before they can commence with the Grade 10 curriculum. Accounting is a logical subject where the fundamental background principles and skills need to be acquired and mastered before one can continue. Grade 10 Accounting teachers therefore indicated that they spent up to one term in Grade 10 teaching the background knowledge with which learners are supposed to enter Grade 10. They are then forced to put in extra hours in order to complete a full Grade 10 curriculum in the remaining three terms of Grade 10. They cannot leave work over for Grade 11 because the curriculum load becomes heavier and learners would be seriously disadvantaged if they have not completed the Grade 10 curriculum in Grade 10.

5.6 FET subject statistics

The following table represents the number of learners that proceed to do Accounting in Grade 10 at the participating schools.

Table 5.2: Statistics of learners doing Accounting at the participating schools

	School B		School C		School D		School E	
	Total	Acc	Total	Acc	Total	Acc	Total	Acc
Grade 10	99	1	434	268	204	86	269	47
Grade 11	87	0	348	207	95	34	179	26
Grade 12	34	11	261	143	69	41	76	22
Total	220	12	1043	618	368	161	524	95
Percentage doing Accounting		5.45		59.25		43.75		18.13

The above table reflects that at Schools B and E a very small proportion of learners do Accounting in the FET band. At School B it would appear that the subject is being phased out. The Accounting teacher at School B indicated his disappointment at the phasing out of the subject and that there is a drive to revive the subject once more. At Schools C and D Accounting features very strongly with 59,25% and 43,75% of learners respectively doing Accounting.

There appears to be a thread running through all the findings at School C. This school has the highest proportion of learners doing Accounting, their learners scored the best scores in the

learner assessment, the EMS teacher admitted to getting substantial support from the head of department and to having ample resources, and the Accounting teacher revealed that he spent many hours in the afternoon after school hours and over week-ends teaching and preparing learners adequately in Accounting. This teacher acknowledged that they face numerous challenges with regard to their learners and the curriculum but he believed that with improvisation, commitment and motivation of learners, success is achievable even in difficult circumstances. This teacher is proof of a statement made by Mason (1999:143) where he suggests that most teachers who are committed to their profession will make the most of their contextual limitations which include class sizes, learners' impoverished home environments, broken school buildings and limited resources.

5.7 Curriculum policy and implementation

From the discourse with both EMS and Accounting teachers it became evident that there are shortcomings within curriculum policy as well as curriculum implementation when it comes to the learning area EMS and also the subject Accounting.

5.7.1 Curriculum policy

The actual curriculum in terms of the accounting knowledge and skills within the learning outcomes and assessment standards of EMS should provide a good basic background in order for learners to be adequately prepared for Accounting in Grade 10. However, there are other policy issues that impact on the effective implementation of that curriculum.

The one issue that almost all of the participants, both EMS and Accounting teachers, referred to was that the inclusion of Accounting and Business Studies within one learning area was problematic in terms of implementation for a number of reasons. The teachers all felt that the learning area would be far more useful if the two components were split and taught as separate disciplines. Teachers teaching the learning area would in most instances be equipped in one of the two disciplines, and their teaching of the learning area would then be biased in whatever discipline they were qualified and experienced in.

One teacher referred to the learning area as being too broad with too much detail. He expressed the opinion that the main challenge with the learning area was its vastness. Another teacher concurred with this by expressing that "*the workload in EMS is too heavy; the Business Economics sections are too much*". As a result of the vastness of the learning area teachers

were touching on the aspects very superficially with learners learning very little. An Accounting teacher had the following to say about the leaning area. Extract from interview:

Lionel: *“At the moment the teachers are at a loss. If you take savings as an example; it’s so vague, the one teacher does this and the other does another thing. So you have different teachers teaching the same concept are all doing different things. They are not told what to do.”*

The learning area could be described as being very broad with very little depth to any of the focus areas. The structure of the NCS is that there are broad learning outcomes with the assessment standards stipulating the minimum standards at which learners are to achieve within a particular grade. This however does not spell out the content and teachers are missing this in their interpretation of the policy.

The Accounting teacher at School C, who supported the EMS teachers, made a statement that EMS teachers themselves did not know what they had to teach. As a result different teachers approached one concept in very different ways. This is an indication that EMS teachers do not have clear guidelines in terms of what content needs to be taught and what detail is attached to the various concepts. The Accounting teacher at School C indicated that he would like to draft a resource document that teachers in Grade 8 and 9 can use to teach the accounting-related assessment standards. He felt that because EMS teachers had no clear concept of what they needed to teach they were doing things differently every year and not building up useful resources.

Another problem area in terms of EMS policy is its time allocation. Considering the previous observation regarding the vastness of the learning area, there appears to be a misalignment between the amount of knowledge and skills that need to be covered in a very small time allocation. EMS is only allocated 8% of the teaching time in the Senior Phase. All EMS teachers observed that there is insufficient time to do justice to the content they need to address. The accounting focus within EMS is at a huge disadvantage when it comes to time allocation. There are a total of twenty-one assessment standards in the Grade 9 EMS curriculum. The accounting focus accounts for only three of the twenty-one. However when you look at the amount of work that needs to be addressed within these three assessment standards, it would require a substantial amount of teaching time if any teacher were to do justice to this important focus area. The way in which this focus is being neglected is proof that there is a non-alignment between the amount of work expected and the time available for this learning area and its range of components.

Teachers constantly referred to their Grade 9 learners' inability to read with comprehension. One teacher said: *"I think a lot of these learners should not even be in Grade 9"*. The progression policy of Grade R to Grade 8 could also be contributing to the fact that learners reach Grade 9 without having mastered basic skills such as reading with comprehension. The national policy on assessment and qualifications for schools in the General Education and Training Band (South Africa, 2007:22) stipulate that ideally learners in Grades R-8 should progress with their age cohort and no learners should spend longer than four years (or five years in the Foundation Phase where Grade R is offered) in the same phase unless the provincial Head of Department has given approval based on special circumstances and professional advice.

Another policy issue that teachers referred to during the interview is that of assessment and the promotion requirements for Grade 9 learners. The way the final promotion mark in Grade 9 is constituted is also problematic. The internal site based assessment makes up 75% of the final promotion mark and the external assessment only makes up the remaining 25%. I got the impression that teachers are under no pressure to complete the curriculum. When the internal assessment contributes as much as 75% of the total mark, learners are able to pass based on the assessment designed by their teachers. From all the instruments used in this research it is evident that teachers simply plod along. What they are able to teach and complete they do, and what they are not able to get to really doesn't matter. Some teachers teach as much of the curriculum as possible whether the learners are able to keep up or not, it really doesn't matter. One teacher said the following: *"I tell them certain work has to be dealt with and we must complete it. So, whether they listen or whether they do their work, I have to continue....."*

While Grade 10 Accounting teachers referred to the extra hours they put in to get their learners on par, during the afternoons and on Saturdays and Sundays, not one EMS teacher in spite of their observation regarding time constraints, mentioned anything about putting in extra hours. This is evidence that they are under no pressure to complete the curriculum.

5.7.2 Curriculum implementation

In the previous paragraph I engaged with the shortcomings or challenges regarding policy issues in EMS and in general. During the research study I also became aware of shortcomings or gaps with the actual implementation of the policy

In order for teachers to implement the learning area, they need to plan for effective delivery. This very important aspect of planning was seriously lacking in the schools that participated in the research study.

Except for one school, the only planning documents in the teachers' portfolios were copies of examples taken from other resources, e.g. textbooks and the WCED examples. Even the WCED example of the work schedule disadvantaged the accounting-related assessment standards. I say this because teachers mentioned that the accounting aspects were placed later in the year. What happens in reality is that teachers are seldom able to keep up with the pace as indicated in the work schedule, particularly when there has been a change in teacher or when teachers do not plan how they are going to implement the work schedule by means of lesson plans or even more so when teachers are not experienced and do not have the necessary subject expertise. As the year progresses teachers have to catch up with work they could not complete and so work placed at the end simply gets shoved off the year plan completely, which inevitably is happening with the accounting focus of EMS. Teachers spend all their time on the other focus areas, so that when they get to teach the Accounting, they simply do what they can and the rest simply gets ignored. The teachers who were interviewed were not experienced or creative enough to design their own work schedules based on their knowledge and experience in teaching the learning area and so teachers were simply trying to follow the example proved by the WCED with its imperfections.

5.8 Factors which impact on curriculum implementation

Thus far I have engaged in a discussion on the findings of the study in relation to what impacts on the accounting-related assessment standards being taught within EMS in Grade 9. This has included the profile of EMS teachers including their qualifications, experience and knowledge of EMS. I have also discussed the quality of support they receive from different role players as well as the role of the Accounting teacher in EMS teaching at their schools. There are, however, a number of other factors that participants mentioned like resources, textbooks, the learners themselves and the context within which teaching and learning takes place that also impact on the implementation of the EMS curriculum.

5.8.1 Resources

The only teacher who thought that their school had adequate resources was the EMS teacher at School C. The other teachers described their access to resources as minimal. Two teachers indicated that their access to resources were limited to the textbook. Another teacher mentioned that there was no access to the computer room at school, which limited the way in which he was able to teach certain aspects of the EMS curriculum. Accounting teachers had a similar problem. The situation at one school was so bad that there was even a shortage of chalk. Most of the learners attending the participating schools came from poor home circumstances. This meant that they could not afford a basic commodity for EMS, the calculator. The schools were also not in a position to supply learners with calculators and so learners were at a serious disadvantage.

A lack of resources limited teachers in their teaching methodology. In the study done by Blignaut (2007:53) teachers claimed a lack of resources was the reason for their traditional approach to teaching. The resources included textbooks and library facilities.

Resources in terms of teaching and learning materials were also limited.

5.8.2 Textbooks

One EMS teacher indicated that no EMS textbook was being used. He added that this was his major challenge, particularly since he was not qualified nor experienced to teach the learning area. The textbook he felt would have guided his teaching. He was thus working in a vacuum with no qualification, no experience, no knowledge of the policy or related documents, no training, no textbook or other resources and no support from knowledgeable teachers or curriculum officials. An extract from the interview with Garth at School A follows:

GS: *"What are the major challenges in teaching EMS?"*

Garth: *"I know it's a cliché; lots of teachers use it as an excuse not to go forward within the learning area, but I find that not having a textbook is a major challenge. It guides one to know exactly where I need to get."*

GS: *"How did you overcome the challenge of not having a textbook?"*

Garth: *"Photocopying. I looked up some old question papers and used that as a guide. Within the question papers I looked for teaching resources."*

The Accounting teacher at School C pointed out that EMS textbooks were a problem in that no one textbook covered the learning area adequately. He argued that teachers needed to use three or four textbooks in order to cover the content of the learning area. There were noticeable differences in how teachers perceived the EMS textbooks and the Accounting textbooks. Although the Accounting teachers all used different textbooks, they were all satisfied with the books they were using and felt that the textbooks adequately addressed the knowledge, skills and values of the subject.

None of the EMS teachers were satisfied with the textbooks. They felt that the textbooks neither covered the content adequately, nor provided enough examples and activities for the learners necessary for them to master the particular skills. Most books were inadequate when it came to the accounting aspects.

Teachers all felt that a textbook was a valuable resource. However, the EMS textbooks were not designed in a way that guided teachers and learners. As a result teachers needed other resources and more textbooks to supplement the textbook used at their school.

5.8.3 Learners

According to the participants the learners also played a crucial role in the way teaching and learning took place within the learning area at their schools. Most teachers mentioned that learners' attitudes were not right. Learners seldom did homework, which made adequate progress in terms of teaching the curriculum extremely difficult. When learning accounting knowledge and skills, learners needed to practise the skill in order to master it. Homework was therefore a crucial element where learners practised acquired knowledge and skills. Teachers were out of necessity forced to do most of the activities in class, as they knew that the majority of learners would not complete the homework. This placed a strain on teaching time, hence the reason all the EMS teachers did not succeed in completing the curriculum.

According to teachers many learners were not interested in their schoolwork. They were not focused on the task at hand. More than one teacher mentioned that learners were not capable of working on their own. The Accounting teacher at School C alluded to the fact that in the lower grades teachers placed a huge emphasis on group work. This contributed to learners' inability to work by themselves. He was of the opinion that during group work learners were not really working or learning anything as in most cases one learner would work in a group and the rest would be talking and not concentrating on the task at hand. This teacher did not believe that

group work was very effective and in fact felt that it contributed to learners' being unable to work by themselves. This was a problem in the higher grades and teachers in Grade 10 battled to instil in learners the habit of working on their own.

A barrier mentioned by most participants was the fact that learners could not read with comprehension. This led to a range of difficulties within this and other learning areas. It impacted on their understanding of the curriculum and on the way in which they interpreted and answered questions or tasks. It also impacted on their ability to study.

5.8.4 Context

Learners at these schools faced a range of difficulties that included their poor socio-economic environment. Teachers repeatedly voiced their concern that learners and the school did not enjoy parental involvement. Parents did not attend meetings and those who were interested in their children's schooling were very often not capable of assisting them in terms of their schoolwork. Learners were not exposed to newspapers and financial magazines at home and so their knowledge of the economy and the broader world issues in general was extremely limited.

The Accounting teacher at School C highlighted that in his school they had some very huge classes. He mentioned as an example a Grade 8 class of 53 learners. Beets & Le Grange (2005:194) refer to large class sizes in most South African schools as being major stumbling blocks to the implementation of outcomes-based teaching, learning and assessment.

One participant expressed her frustration at the lack of discipline in the school. She experienced it as a problem of the 'new system'. Extract from the interview:

Cathy: *"Sometimes it takes you ten to fifteen minutes to settle the learners down. Discipline is a huge problem. There are constant disruptions. This is how I experience the new system, children are not as disciplined and that frustrates me a lot. These children stay absent and bunk a lot."*

5.8.5 Planning

The portfolios of all EMS teachers reflected a lack of planning. Planning is an important element of teaching, learning and assessment. Teachers need to plan for implementation of the curriculum policy that includes planning of teaching, learning and assessment.

Planning in the NCS includes three levels in both GET and FET. In GET the first level of planning is the learning programme which spans the phase, the second level is the work schedule which is a grade plan and the third level is the lessons plans where teachers plan how they will implement the work schedule in a number of lessons.

The only evidence of planning documents was photocopied examples of work schedules and very few lesson plans. This could mean that teachers do not know how to plan and need assistance and guidance in the translation of assessment standards into teaching, learning and assessment activities.

5.9 Conclusion

In this chapter I provided an analysis of the performance of learners in the learner assessment in order to determine the extent to which learners had achieved the accounting-related assessment standards in EMS by the end of Grade 9. I engaged in a discussion of the possible factors that impact on the effective implementation of the Grade 9 EMS curriculum, which in turn impacts on the extent to which learners achieve the competencies required for them to be prepared for Accounting in Grade 10. The discussion is based on the analysis and interpretation of the data collected from the learner assessments, interviews with EMS and Accounting teachers and the analysis of Grade 9 EMS teacher and learner portfolios.

Paragraphs 5.2 and 5.3 were an engagement with the first sub research question: "To what extent have learners achieved the accounting-related learning outcomes and assessment standards within the EMS learning area?" In paragraphs 5.4 and 5.5, I engaged with the profiles of EMS and Accounting teachers, their knowledge, perceptions and experiences in the implementation of EMS at their respective schools. The other factors contributing to effective delivery of the learning area were also discussed in engaging with the sub-question: "What factors impact on whether learners have achieved the accounting-related learning outcomes and assessment standards?"

In Chapter six, I will draw conclusions on the data that have been collected and provide recommendations based on the findings of this research study.

CHAPTER SIX

CONCLUSIONS AND RECOMMENDATIONS

6.1 Introduction

This research study sought to interrogate the extent to which the compulsory learning area, EMS, prepared learners for Accounting in Grade 10. It also examined the factors that impact on the implementation of the learning area and which ultimately have an influence on how learners are prepared for and experience Accounting in the FET band.

A literature review revealed that despite the challenges experienced with the introduction of EMS, this learning area is an important one for the learners of this country. The acquisition of economic knowledge and skills by all learners from a young age is essential in the twenty-first century when issues of unemployment and poverty are realities faced by many young people.

The literature review further revealed very limited research had thus far been conducted in EMS teaching and economic and accounting education in general in South Africa. In contrast, education reform in South Africa and the introduction of an outcomes-based education philosophy have attracted volumes of research.

This study engaged primarily in qualitative research with a small element of quantitative research whereby multiple data collection methods were used, including learner assessments, interviews and document analysis.

The analysis of the data findings revealed that learners had received very limited exposure to the accounting-related assessment standards within the EMS learning area and therefore they were not adequately prepared for Accounting in Grade 10. Even though the teachers acknowledged the importance of this focus in the EMS learning area, they had for a number of reasons, discussed in Chapter five, not taught this aspect adequately.

This chapter provides a summary of the analysis and interpretations of the arguments presented thus far. It draws conclusions and makes recommendations based on the empirical evidence of the study. It records the limitations and successes of the study and considers recommendations for further research in this and related fields.

6.2 Conclusions

The conclusions drawn from the study have been directed against the policy versus practice theoretical background.

6.2.1 General conclusions

From the analysis of the data collected from the learners' performance in the learner assessment it can be concluded that learners had to a very limited extent achieved the accounting-related assessment standards in the Grade 9 EMS curriculum as listed below:

- Basic Income Statement and Balance Sheet of service and retail businesses;
- Cash Receipts Journal and Cash Payments Journal of service and retail undertakings;
- Debtors Journal and Creditors Journal;
- posting from journals to the General Ledger;
- preparation of a trial balance; and
- analysis of financial statements.

Learners were only able to respond to questions on basic accounting concepts and the recording of cash transactions in the Cash Receipts and Cash Payments Journal.

From the analysis of data acquired through the analysis of teacher and learner portfolios it can be concluded that teachers at most schools were only able to teach the recording of cash transactions in the journals. The recording of credit transactions, posting to the general ledger and the preparation of financial statements were only taught at one school while the analysis and interpretation of financial statements were not taught at any of the participating schools. The reasons for teachers not teaching these aspects were discussed in chapter five. The main reasons as identified by the participating teachers were the limited time available to teach a learning area with different disciplines and minimal support in terms of subject expertise and clarity of guidelines.

All teachers were unanimous in their support for the learning area and its benefits to learners. They were also unanimous in that they all confirmed that given the choice they would teach EMS in future. There was a general plea for clear guidelines from curriculum officials or learning area specialists and for a restructuring of the learning area where the two dominant disciplines should be split in order for each of these disciplines, accounting and business studies, to receive the attention and time that it deserves.

6.2.2 Policy conclusions

When studying how successful the learning area EMS is in preparing learners for Accounting in Grade 10, the three important focus points were the curriculum, the teachers and the learners. When drawing conclusions I will look at how the policy frames these foci and what the study revealed about them.

6.2.2.1 The learning area, EMS

The EMS learning area, one of the eight compulsory learning areas in the GET band is a learning area that is useful, practical and relevant to the needs of learners, the economy and the country.

This learning area enables learners to achieve important economic and financial skills. EMS encompasses knowledge, skills and attitudes that can be of benefit to learners in their personal lives, further studies and future careers. EMS includes the necessary background knowledge learners need in order to offer Accounting at Grade 10 level.

All Senior Phase teachers including EMS teachers are required to plan for successful delivery of the curriculum. Planning takes place at the following three levels:

- the learning programme is a phase plan;
- the work schedule is a grade plan; and
- the lesson plan is a plan for a particular lesson which could be the planning of a particular focus area and cover a few weeks work.

Teachers should therefore have all these three levels in their portfolios which outline the way in which they plan to teach and assess the learning area in a particular grade for the year.

6.2.2.2 The teacher

The transformation of the education system has a range of implications for teachers and their role in schools and in the implementation of the new policies, particularly those related to curriculum.

The policy is quite explicit in terms of the ideal teacher. There are a number of policy documents that refer to the roles of teachers and the qualities they should display. In the NCS Accounting policy document (DoE, 2003:5) teachers are acknowledged as key contributors to the education

transformation process in South Africa. Teachers are visualised as being qualified, competent, dedicated and caring individuals.

In the norms and standards for educators' policy, the roles of teachers are defined. These roles include teachers being mediators of learning, interpreters and designers of learning materials, leaders, administrators, managers, researchers, scholars, lifelong learners, citizens, pastors, assessors and subject specialists.

Policy is therefore very clear about what the profile of a teacher should be. These policies however, do not take into account the realities facing teachers within their different and unique contexts.

6.2.2.3 The learner

The constitution of South Africa provided the basis for curriculum transformation (DoE:2003a:1). The NCS describes the envisaged learner within the FET system. It refers to this learner as someone in whom the values promoted in the constitution are instilled; learners who will act in the interest of society based on respect for democracy, equality, human dignity and social justice.

In the Overview of the Revised National Curriculum, the learner is envisaged as follows:

“The curriculum aims to develop the full potential of each learner as a citizen of a democratic South Africa. It seeks to create a lifelong learner who is confident and independent, literate, numerate and multi-skilled, compassionate, with a respect for the environment and the ability to participate in society as a critical and active citizen” (DoE, 2002c:8).

Learners should be able to work towards the achievement of the critical and developmental outcomes. In doing this learners should be able to solve problems, think critically and creatively, make decisions, process information, organise and manage themselves and others, work effectively in a team, communicate effectively, be sensitive to other cultures and act responsibly.

By the time learners enter the FET band in Grade 10 it would be expected that learners should have developed the aforementioned skills to a certain degree. These skills are needed by learners in the FET band in order for them to actively and effectively engage with the high knowledge and skills demanded in Grades 10 to 12.

6.2.3 Conclusions on practice

6.2.3.1 The learning area, EMS

From the data collected in this research there are a number of conclusions that can be drawn in terms of EMS policy, particularly in Grades 9.

In its current structure the learning area is not very effective in equipping learners in all the disciplines located within the learning area. The learning area includes the disciplines of accounting, economics, business studies and computer keyboarding skills. The teaching of a range of disciplines, even though they are related, is proving to be ineffective. The reason for this is that teachers who teach the learning area are mostly equipped to teach only one of the disciplines. EMS teachers are therefore focused and biased towards their particular area of expertise.

Another conclusion I have drawn based on EMS policy is that the learning includes a vast array of focus areas. Given the limited teaching time allocation of 8%, teachers are unable to do justice to all of these areas. The focus that ends up being neglected is that of Accounting. Accounting is a highly specialised discipline. Teachers who are not qualified in this discipline ignore it or teach it very superficially. Another reason accounting ends up being the neglected area is that this focus is placed towards the second half of the Grade 9 year in exemplar planning documents provided by the provincial education department. The exemplar planning documents do not appear to take into account the realities of the contexts of different schools and so exemplar planning documents are based on ideal circumstances and not realities existing within schools. Teachers tend to spend all their time on content placed early in the school year. As the year progresses they find themselves getting further and further behind in terms of proposed planning. They often do not find the time to teach the components of the curriculum placed towards the end of the year as they find themselves running out of time, as was the case with the schools participating in this study.

I can also conclude that the policy related to promotion requirements at the end of the GET band, Grade 9, adds to difficulties teachers and learners face in the FET band. In the FET band teachers are under immense pressure to complete the curriculum for each particular year. Teachers at this level understand the importance of not carrying work over from one grade to the next. They put in extra efforts including extra hours in the afternoons after school, on Saturdays

and even on Sundays in order to complete the curriculum of their particular Grade. This urgency does not exist at Grade 9 level. I conclude that a contributing factor is that learners can pass the Grade based on the internal assessment activities that contribute 75% of the final promotion mark.

There are shortcomings in terms of policy and guidance provided to teachers that would assist them in implementing the policy effectively. The EMS policy outlines in broad strokes the knowledge, skills and values that learners should achieve through the learning outcomes. However, what is lacking is a guideline document that spells out to teachers what content needs to be taught within the different assessment standards. By means of an example I will take one assessment standard from learning outcome 3. The assessment standard reads as follows: "Analyses financial statements for decision-making purposes at a basic level" (2002b:41).

"At a basic level" is very subjective. Teachers' interpretation of a basic level of analysis of financial statements will vary depending on their background knowledge. A guideline document would serve the purpose of spelling out exactly which ratios learners need to know and engage in when analysing and interpreting the financial statements. This is the guidance that teachers need for effective implementation.

6.2.3.2 The teacher

Blignaut (2007:49) argues that curriculum transformation disregards the realities of teaching where schools are cellular in nature and teachers are professionally isolated. He emphasises that reform strategies do not engage with the existing cultures within schools.

The conversations I had with both EMS and Accounting teachers have given me a window to their realities. The conclusions one can draw from the stories of teachers' realities are that what teachers experience and how they practice their teaching profession are quite different from the way teaching is envisioned in policy.

As mediators teachers are expected to engage in a variety of teaching strategies in order to accommodate the diverse needs of learners, including learners with barriers to learning. Teachers' creativity in terms of exploring and exposing learners to different teaching strategies was restricted as a result of their difficult teaching environment in which resources including learning support materials were limited.

This study revealed that EMS teachers are not practising their role as designers of learning programmes and materials. The document analysis illuminated this where there was no evidence of original or authentic planning done by teachers. As interpreters and designers of learning programmes teachers are expected to design original learning programmes that would include work schedules and lesson plans. This is an area that requires further research in order to determine the reasons teachers do not comply with this very important role. This basic requirement has always been an essential element of successful teaching and learning. Effective delivery of any learning does not happen by chance; it has to be planned for. The more thorough teachers are in their planning, the better prepared they are and the more confident they will be in their teaching.

It is expected that teachers be scholars, researchers and lifelong learners. Teachers do not always behave as researchers. This was evidenced by one teacher when she responded to the question of whether she had read the NCS and was familiar with the learning outcomes as follows: *"I did not get it (the NCS)....."*. This teacher was waiting for someone to give her a document instead of using her research skills to access the document. This teacher saw her role as limited to the delivery of the curriculum. She thought it someone else's responsibility to give her the documents and materials needed in mediating the curriculum instead of seeing her role as being much broader, including that of researcher. Good teachers need to be lifelong learners. In order for teachers to be effective they need to continue to learn current information in their subject and related disciplines. This is not unique to a climate of curriculum transformation. New information and trends are constantly being developed and discovered within school subjects and learning areas. It is therefore imperative that teachers remain abreast of latest information, technologies and trends within their area of expertise. The Accounting teacher at School C referred to the important role of the teacher as researcher in the following statement: *"You must read up, do research – even with people in practice to see how things work in practice. This year I have done a lot to give these learners exposure to the private sector"*. From this study it would appear that few teachers take this role seriously as only one of the teachers interviewed in this study indicated that she was currently engaged in studies related to her learning area.

Another conclusion drawn from the realities of the teachers in this study is that EMS teachers are not always experts in the discipline they are teaching. Some of the participants in this study were certainly not well grounded in the knowledge and skills of the learning area with no economic or accounting qualification, training or experience.

6.2.3.3 The learner

This study has revealed quite a contrasting picture of the learner compared to what is envisaged in policy. Teachers were disillusioned by a number of issues regarding their learners. The EMS teacher at School E revealed that she was teaching under extremely difficult circumstances where learners were ill disciplined and had no interest in their schoolwork. All teachers who participated in the study concurred that many of their learners had very little interest and did not complete homework. Many learners had an apparent indifferent attitude to their work.

EMS and Accounting teachers revealed that learners were not able to read with comprehension, which impacted on their ability to learn and ultimately on their performance. *“Reading is a big problem for our children. As a result they do not always understand what they need to do. As a result of their inability to read they have a problem with studying.”* Research conducted by Koch and Kriel (2005:225) with first year Accounting students revealed that a lack of problem-solving skills was a result of poor reading strategies or poor reading ability. A lack of proper reading ability is an underlying cause of learners’ poor performance across the curriculum.

The Accounting teacher at School C stressed that learners were not able to work on their own. He felt that this was as a result of an over-emphasis on group work in the lower grades. Learners were not being adequately prepared for working independently, a skill that is essential, particularly in the FET band.

Parental involvement in the education of their children is also important. The Accounting teacher at School D expressed his frustration at the lack of parental involvement at their school. He communicated that at his school they had tried various strategies to get parents involved in the education of their children, including going out to meet with parents at their homes and inviting them to parent teacher meetings. However, the teaching staff was repeatedly disappointed when these efforts yielded very little interest or response from the majority of parents. It would appear that the responsibility of educating the learners at this school was placed squarely on the shoulders of the teachers where the majority of parents and learners are indifferent to their education.

Learners’ lack of interest, poor reading ability, tendency not to do homework, inability to work on their own, together with a lack of parental involvement are all factors that impact negatively on the delivery of a high knowledge, high skills curriculum that demands a high level of commitment from teachers, learners and parents.

6.3 Recommendations for EMS

6.3.1 EMS policy considerations

The results of this study have certain policy implications. EMS includes two main disciplines, namely, economic information and financial information. The participants in this study have not succeeded in effectively teaching both these disciplines during the Grade 9 year for a number of reasons. If at Grade 8 and 9 levels these two bodies of knowledge were split, as Social Sciences are split into History and Geography, then each of the disciplines could be taught throughout the year, with neither being neglected.

The learning area appears to be vast. However, this could be because there are no clear guidelines regarding what needs to be taught or rather the depth to which each assessment standard needs to be taught. As a result teachers spend too much time on certain aspects whilst neglecting others. A guideline document needs to be developed which spells out what needs to be covered within each assessment standard. The fact that, as one of the teachers in this study said, no two EMS textbooks cover the same content is an indication that there is no common understanding of the depth to which the knowledge and skills in the learning area need to be covered. In the Grade 10 Learning Programme Guideline for Accounting there is a section where the content is unpacked. This has assisted teachers and material developers in gaining a common understanding of what is expected from teaching and learning in this subject. The Accounting teacher at School D who also teaches Grade 9 EMS said the following when prompted about challenges experienced in the teaching of EMS. Extract from interview:

GS: *"Would you say there are not enough guidelines to guide EMS teachers?"*

Terry: *"Exactly. If I take Grade 10 Accounting, I know exactly where to start, what I must do, but in Grade 9 we only start with Accounting after June and there are no constructive guidelines to follow."*

The way in which learners are promoted at the end of Grade 9 should also be reviewed and brought more in line with what is expected at the FET level. When school based assessment comprises 75% of the promotion mark, teachers are under no pressure to complete the entire curriculum. None of the five schools in this study had completed the Accounting-related assessment standards for reasons discussed in Chapter four and five. However, I am sure most of these learners were promoted to Grade 10. Those statistics were not investigated as it was beyond the scope of this study. I would suggest that school based assessment at the end of

Grade 9 counts 50% of the final promotion mark with the external assessment contributing the remaining 50%. This would assist in bridging the gap between Grades 9 and 10 where in Grades 10, 11 and 12 continuous assessment counts only 25% with a final examination contributing the other 75%.

6.3.2 Teachers

6.3.2.1 Professional development

Goodson, 1992 (in Harley et al. 2000:300) maintains that professional development should involve a shift from seeing teachers as educators to seeing them as people. Teachers are crucial role-players in the implementation of the curriculum and ultimately in educating learners in a way that will prepare them for their role as responsible citizens of their country. Mason (1999:140) sees teachers together with the school management as the key agents of change in schools when he says:

“Change in the schools and classrooms will have to be driven, albeit in the face of very scarce resources, by the people running those schools and classrooms”.

Ongoing professional development of teachers is essential to effective curriculum delivery.

Training should focus on content, methodology, the principles underpinning the curriculum and its application. Although all these aspects were part of the training before the curriculum was implemented, this study has shown that there are teachers teaching the learning area who were not teaching the learning area at the time, some of them were not even teaching at the time. These teachers have not been trained in the methodology and underpinning principles of the curriculum. There are also teachers who have no qualification or training in the content of the learning area. There is therefore a need for continuing professional development of teachers in all these areas. This is echoed by Carless (1998:355) when he says:

“If teachers are to implement an innovation successfully, it is essential that they have a thorough understanding of the principles and practice of the proposed change. It is desirable that they understand both the theoretical underpinnings and classroom applications of the innovation . . .”

Maistry (2006) investigated EMS teachers' learning through their participation in a teacher learning programme in a community of practice. His study, conducted in KwaZulu Natal, revealed that a community of practice had potential in the South African context where there was an absence of formal teacher development programmes. “Teacher learning communities allow

Grade 9 counts 50% of the final promotion mark with the external assessment contributing the remaining 50%. This would assist in bridging the gap between Grades 9 and 10 where in Grades 10, 11 and 12 continuous assessment counts only 25% with a final examination contributing the other 75%.

6.3.2 Teachers

6.3.2.1 Professional development

Goodson, 1992 (in Harley et al. 2000:300) maintains that professional development should involve a shift from seeing teachers as educators to seeing them as people. Teachers are crucial role-players in the implementation of the curriculum and ultimately in educating learners in a way that will prepare them for their role as responsible citizens of their country. Mason (1999:140) sees teachers together with the school management as the key agents of change in schools when he says:

“Change in the schools and classrooms will have to be driven, albeit in the face of very scarce resources, by the people running those schools and classrooms”.

Ongoing professional development of teachers is essential to effective curriculum delivery.

Training should focus on content, methodology, the principles underpinning the curriculum and its application. Although all these aspects were part of the training before the curriculum was implemented, this study has shown that there are teachers teaching the learning area who were not teaching the learning area at the time, some of them were not even teaching at the time. These teachers have not been trained in the methodology and underpinning principles of the curriculum. There are also teachers who have no qualification or training in the content of the learning area. There is therefore a need for continuing professional development of teachers in all these areas. This is echoed by Carless (1998:355) when he says:

“If teachers are to implement an innovation successfully, it is essential that they have a thorough understanding of the principles and practice of the proposed change. It is desirable that they understand both the theoretical underpinnings and classroom applications of the innovation . . .”

Maistry (2006) investigated EMS teachers' learning through their participation in a teacher learning programme in a community of practice. His study, conducted in KwaZulu Natal, revealed that a community of practice had potential in the South African context where there was an absence of formal teacher development programmes. “Teacher learning communities allow

teachers to come together and learn from one another and to engage with curricular issues” (Maistry, 2006:311). Maistry recommends that teachers take responsibility for their own and each other’s continuing professional development, which he suggests, cannot be left to ‘others’.

There is a need for Higher Education Institutions to be involved not only in pre-service training of teachers but also in in-service training of teachers as many teachers find themselves teaching a learning area or subject for which their initial teacher qualification had not prepared them, which of course is as a result of the curriculum transformation South Africa has undergone over the past number of years. These Higher Education Institutions need to work closely with education departments and with teachers in identifying the content of the courses they need to offer in order to equip teachers to meet the demands of delivering the new curriculum.

6.3.2.2 Support to teachers

Harley (2000:300) proposes that what teachers need is “localised, contextualised, even personalised, developmental support and assistance in the everyday business of teaching”.

The need for support for EMS teachers is great since this is a new learning area where most teachers in the system have not been trained in their teaching qualification for teaching this discipline. Even worse is the situation where teachers have not had training in any of the related fields. This study has shown that EMS teachers are not receiving the support they sorely need in the effective implementation of this learning area. EMS teachers need practical guidance and support in the interpretation of the assessment standards and in translating it into teaching, learning and assessment experiences in their classrooms.

Accounting teachers should play a much larger role in supporting EMS teachers at their schools in the interpretation, planning and implementation of the curriculum. Curriculum officials need to support teachers as Harley says in the everyday business of teaching.

From my engagement with teachers during the interviews it would appear that at many schools teachers in the GET band and teachers in the FET band work in silos with very little interaction between them. There needs to be a closer working relationship between these two groups of teachers where the teachers in the GET band are aware of how they need to prepare learners for success in the FET band. Teachers in the FET band are aware of the problems they experience with learners, e.g. low levels of reading with comprehension and learners not being

able to work on their own. There should be a policy or drive at schools by all teachers, particularly those teaching Grades 8 and 9, to develop these skills in their learners.

The role of Senior Management Teams in supporting teachers in the effective implementation of the curriculum is crucial. Heads of departments should play a role in ensuring that teachers plan and manage the curriculum in a way that all aspects are sufficiently addressed and no one area is neglected as has been seen from this study. Heads of departments should play a monitoring role to ensure policy compliance and identify shortcomings and needs for support within their departments.

6.3.3 Learners

There should be a greater emphasis in the lower grades for learners to be empowered to work on their own. Currently there is much emphasis on group work in the GET band. Learners should be exposed to both group and individual work, with the emphasis on individual work gradually increasing in the intermediate and senior phases. By the time learners enter Grade 8 they should have no problem working on their own and also working as part of a group.

Each school should have a homework policy that is enforced. This would assist teachers in the challenge they have with learners who simply do not complete homework. The skills in EMS and Accounting are dependent on learners practising on their own and at home. Where learners do not engage in such activities, teaching time and completing an already full curriculum is placed under severe strain as was evident at the sample of schools in this study.

The poor reading ability of learners should be addressed at every grade and within each learning area. Although the primary place for developing reading and other language skills is the language classroom and particular in lower grades, it cannot be the language teacher's sole responsibility. Every teacher should also be a language teacher developing the reading and other communication skills of learners. Communication is the first of the critical outcomes, a skill that will impact on every learner's academic, professional and personal life and should not be taken lightly in any classroom.

6.4 Recommendations for further research

The literature review I conducted revealed very little research in the EMS and BCM subjects in South Africa. There is therefore a great need for further research in these disciplines.

This research study investigated EMS and Accounting. Whilst this study examined the extent to which the learning area impacted on Accounting, there is a need for research in the subject of Accounting. Accounting has also, as indicated in Chapter two, undergone transformation with full implementation in 2008. The implementation has not been without challenges and the results of the first National Senior Certificate has been somewhat disappointing. The implementation of Accounting and the challenges experienced by teachers is a possible area for research.

This study has also revealed a gap in the planning of EMS teachers. In my professional role as senior curriculum planner in Accounting I have identified a similar problem in Accounting. The role of planning in the effective delivery of the curriculum is another possible area for future research.

Teachers in this study who were not qualified in the learning area were crying out for support. The way in which teachers are supported by their colleagues, management teams and curriculum officials is an area that could be investigated.

6.5 Limitations of the study

This study has some limitations. Firstly it is a small-scale study with five participating schools all located within one geographical area in the Western Cape. However in acknowledging this limitation, the findings of the study may be applicable to many South African schools where EMS teachers face the same policy, teacher and learner situations.

6.6 Successes of the study

This study has highlighted the policy shortcomings of a relatively new learning area. It has also illuminated the challenges teachers experience with the implementation of EMS in terms of policy, support, and training. The role of learners in the implementation of curriculum has been discussed where teachers' experiences of learners in the teaching and learning process have been investigated.

The conclusions have resulted from empirical data gained from multiple data collection processes. These processes investigated the important areas within curriculum delivery, namely, the policy, the teacher and the learner.

The conclusions were drawn based on the policy versus practice theoretical framework of the study.

The findings and recommendations could assist policy developers in addressing the shortcomings as highlighted by this study.

The findings could also assist curriculum officials in the type of training and support that is needed by teachers at grassroots level.

The stories of EMS and Accounting teachers have been told as they experience the implementation of the curriculum. Their challenges and shortcomings have been highlighted. Other teachers should be able to identify with these and seek ways to address the shortcomings.

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APPENDICES

APPENDIX A: LETTER TO WESTERN CAPE EDUCATION DEPARTMENT

Dr RS Cornelissen
Directorate: Research Services (Research Analyst)
Western Cape Education Department
Private Bag X9114
CAPE TOWN
8000

Dear Sir

APPLICATION TO CONDUCT RESEARCH AT SCHOOLS

I am the Deputy Chief Education Specialist: Accounting and currently registered as a Masters student with the Cape Peninsula University of Technology under the supervision of Mr A van der Bijl of the Faculty of Education.

In my engagement with teachers and Curriculum Advisers I sense that learners entering Grade 10 Accounting are not adequately prepared for the subject. Therefore the topic of my research is "The role of Economic and Management Sciences in preparing learners for Accounting in Grade 10". I hope that the findings of my research will inform future development and support in the subject.

My research requires that I interview Grade 9 EMS and Grade 10 Accounting teachers, assess Grade 9 learners towards the end of the academic year and do a document analysis of Grade 9 EMS teachers' planning and assessment records. I will be conducting the research in the following five schools in District North:

- Elsie's River High School
- Valhalla Secondary School
- Range Secondary School
- Elswood Secondary School
- Rosewood Primary School

I therefore request permission to do my research in the above-mentioned schools during October – November 2008.

Yours sincerely

(SGD) GR SCHREUDER (MRS)
DEPUTY CHIEF EDUCATION SPECIALIST: ACCOUNTING

DATE: 11 JUNE 2008

APPENDIX B: LETTER FROM WESTERN CAPE EDUCATION DEPARTMENT

Navrae
Enquiries **Dr RS Cornelissen**
IMibuzo
Telefoon
Telephone (021) 467-2286
IFoni
Faks
Fax (021) 425-7445
IFeksi

Verwysing
Reference 20080630-0007
ISalathiso



Wes-Kaap Onderwysdepartement

Western Cape Education Department

ISebe leMfundo leNtshona Koloni

Mrs Glynis Schreuder
58 Derby Road
WETTON
7780

Dear Mrs G. Schreuder

RESEARCH PROPOSAL: THE ROLE OF EMS IN PREPARING LEARNERS FOR ACCOUNTING IN GRADE 10.

Your application to conduct the above-mentioned research in schools in the Western Cape has been approved subject to the following conditions:

1. Principals, educators and learners are under no obligation to assist you in your investigation.
2. Principals, educators, learners and schools should not be identifiable in any way from the results of the investigation.
3. You make all the arrangements concerning your investigation.
4. Educators' programmes are not to be interrupted.
5. The Study is to be conducted from **6th October 2008 to 14th November 2008**
6. Should you wish to extend the period of your survey, please contact Dr R. Cornelissen at the contact numbers above quoting the reference number.
7. A photocopy of this letter is submitted to the principal where the intended research is to be conducted.
8. Your research will be limited to the following schools: **Elsies River High, Elswood High, Range Secondary, Florida Secondary and Rosewood Prim.**
9. A brief summary of the content, findings and recommendations is provided to the Director: Research Services.
10. The Department receives a copy of the completed report/dissertation/thesis addressed to:
**The Director: Research Services
Western Cape Education Department
Private Bag X9114
CAPE TOWN
8000**

We wish you success in your research.

Kind regards.

Signed: Ronald S. Cornelissen
for: **HEAD: EDUCATION**
DATE: 30th June 2008

APPENDIX C: LETTER TO SCHOOL PRINCIPALS

Tel. (021) 467 2576
082 922 0113

58 Derby Road
WETTON
7780

The Principal
_____ High School

FAX No.: _____

Dear Sir/Madam

APPLICATION TO CONDUCT RESEARCH AT SCHOOLS

I am the Deputy Chief Education Specialist: Accounting, currently registered as a Masters student with the Cape Peninsula University of Technology under the supervision of Mr A van der Bijl of the Faculty of Education. The topic of my research is "The role of Economic and Management Sciences in preparing learners for Accounting in Grade 10".

I have been granted permission by the Western Cape Education Department to conduct my research in your school. My research requires that I interview Grade 9 EMS and Grade 10 Accounting teachers and assess Grade 9 learners.

With the permission of the Western Cape Education Department I therefore request permission to set up an appointment with the Grade 9 EMS teacher(s) and also the Grade 10 Accounting teacher(s), and also to arrange an hour where I can do an assessment with a Grade 9 EMS class. This will not interrupt the school programme as I can do this during an EMS lesson.

Yours sincerely

GR SCHREUDER (MRS)
DEPUTY CHIEF EDUCATION SPECIALIST: ACCOUNTING

DATE:

APPENDIX D: LEARNER ASSESSMENT INSTRUMENT

ECONOMIC AND MANAGEMENT SCIENCES

GRADE 9

TIME: 1 HOURS

MARKS: 100

INSTRUCTIONS

1. You are provided with a question paper and an ANSWER BOOK.
2. This assessment consists of FIVE questions. Answer all the questions.
3. Calculators may be used.
4. You may use a dark pencil or blue/black ink to answer the questions.

QUESTION	TOPIC	MARKS
One	Financial concepts	20
Two	Multiple choice questions	10
Three	Cash Journals	37
Four	General Ledger	17
Five	Financial statements	17
TOTAL		100

QUESTION 1**FINANCIAL CONCEPTS****20 MARKS**

Choose from Column B the description that best matches the term in column A. Write only the appropriate letter next to the number.

No.	Column A		Column B
1.1.1	Debtor	A	Possessions of the business
1.1.2	Source document	B	Someone to whom the business owes money
1.1.3	Profit	C	Event between two or more parties
1.1.4	Sole trader	D	The evidence of a transaction
1.1.5	Creditor	E	A business that buys and sells merchandise for profit
1.1.6	Transaction	F	Someone who owes the business money
1.1.7	Journal	G	The interest of the owner in the business
1.1.8	Asset	H	Business owned by one person
1.1.9	Trading concern	I	When income exceed expenses
1.1.10	Owners' Equity	J	Book of first entry where information is recorded from the source document.

(10 x 2) = 20 marks

QUESTION 2**MULTIPLE CHOICE QUESTIONS****10 MARKS**

Choose the correct answer and place a cross (X) in the correct column on the answer sheet.

- 2.1 A product is sold at R1 200 after a profit mark-up of 25% on the cost price. The cost price of the product was:
- A. R300
 - B. R960
 - C. R1 500
 - D. R900
- 2.2 Stationery is a/anaccount.
- A. balance sheet
 - B. asset
 - C. expense
 - D. income
- 2.3 Profits always increase:
- A. Owner's equity
 - B. Assets
 - C. Creditors
 - D. Cash
- 2.4 Which one of the following normally has a debit balance?
- A. Income
 - B. Capital
 - C. Fixed assets
 - D. Liabilities
- 2.5 When the owner takes a business cheque for his own use, the procedure is to credit bank and debit:
- A. Capital
 - B. Drawings
 - C. Sales
 - D. Sundry accounts

(2 x 5) = 10 marks

QUESTION 3**CASH JOURNALS****37 MARKS**

Fabian Furniture Stores buys and sells furniture.

Record the following transactions in the Cash Receipts Journal and Cash Payments Journal. **Do not cast (total) the journals.**

Transactions – September 2008

- 1 The owner, Jack Fabian, deposited R500 000 into the current banking account of the business. Issued receipt no. 001 to him.
- 5 Purchased a computer and filing cabinet from Extra Computers and paid by cheque 001, R12 500.
- 8 Issued a cheque for R650 to CNC Stationers for stationery purchased.
- 15 Sold goods for cash, R25 000 (Cost price – R15 000).
Received a cheque from Bonnie Agency for Rent, R2 000.
- 28 Cashed a cheque to pay wages, R5 800.
- 30 Issued a cheque to the City Treasurer to pay electricity, R800 and rates, R1 500.

QUESTION 4

GENERAL LEDGER

16 MARKS

Study the Debtors control account and Trading stock account and answer the questions that follow.

Debtors' control

2008 May 1	Balance	b/d	6 200	2008 May 31	Bank	?	3 200
	Sales	?	12 400		Balance	c/d	?
			18 600				
June 1	Balance	b/d	?				

Trading stock

2008 May 1	Balance	b/d	14 200	2008 May 31	?	DJ	8 600
	Bank	?	6 800		Cost of sales	CRJ	4 300
	?	CJ	18 500				
					Balance	c/d	
			39 500				39 500
June 1	Balance	b/d					

QUESTIONS

Debtors control

1. In which subsidiary journal was the credit entry of R4 210 recorded?
2. In which subsidiary journal was the debit entry of R8 400 recorded?
3. How much is owed by the debtors at the end of May 2006?

Trading stock

4. Name the details to appear on the debit side of Trading stock account for the amount of R18 500.
5. Which source document supports the entry of R6 800?
6. In which journal was the entry of R6 800 recorded?
7. What transaction led to the debit entry of R4 780?
8. Name the contra account for the credit entry of R8 600.

QUESTION 5**FINANCIAL STATEMENTS****17 MARKS**

You are provided with figures extracted from the financial statements of Andy's Gift Shop for the year ended 29 February 2008.

REQUIRED:

- 5.1 Study the figures and calculate:
 - 5.1.1 Mark-up % achieved.
 - 5.1.2 % Operating expenses on sales
 - 5.1.3 The current ratio
- 5.2 Will the business be able to settle its current debts? Explain.
- 5.3 Is the business solvent? Explain your answer.

INFORMATION:**Extract from the Income Statement:**

Sales	735 000
Cost of sales	420 000
Gross profit	315 000
Operating expenses	160 000
Operating profit	155 000
Interest expense	20 000
Net profit	60 000

Extract from the Balance Sheet:

Non-current assets	2 008 000
Current assets	72 000
Total assets	2 080 000
Owner's equity	1 800 000
Non-current liabilities	200 000
Current liabilities	80 000
Total equity and liabilities	2 080 000

TOTAL - 100

APPENDIX E: INSTRUMENT TO ASSESS LEARNER PERFORMANCE

ECONOMIC AND MANAGEMENT SCIENCES

GRADE 9

SCHOOL: _____

QUESTION 1

1.1	F
1.2	D
1.3	I
1.4	H
1.5	B
1.6	C
1.7	J
1.8	A
1.9	E
1.10	G

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QUESTION 2

	A	B	C	D
2.1		X		
2.2			X	
2.3			X	
2.4			X	
2.5		X		

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QUESTION 3

Cash Receipts Journal of Fabian Furniture Stores – September 2008

Doc	D	Details	Fol	Analysis of receipts	Bank	Sales	Cost of sales	Sundry Accounts		
								Amount	Fol	Details
001	1	Jack Fabian ✓		✓ 500 000	✓ 500 000			✓ 500 000		Capital ✓
CRT1	15	Cash sales ✓		✓ 25 000		✓ 25 000	✓ 15 000			
002		Bonnie Agency ✓		✓ 2 000	✓ 27 000			✓ 2 000		Rent income ✓
✓ (doc #)	✓ (dates)									

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Cash Payments Journal of Fabian Furniture Stores – September 2008

Doc	D	Details	Fol	Bank	Trading Stock	Wages	Sundry Accounts		
							Amount	Fol	Details
001	5	Extra Computers ✓		✓ 12 500			✓ 12 500		Equipment ✓
002	8	CNC Stationers ✓		✓ 650			✓ 650		Stationery ✓
003	28	Cash ✓		✓ 5 800		✓ 5 800			
004	30	City Treasurer ✓		✓✓ 2 300			✓ 800		Electricity ✓
✓ (doc #)	✓ (dates)						✓ 1 500		Rates ✓

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QUESTION 4

4.1	Cash Receipts Journal ✓✓	
4.2	Debtors Journal ✓✓	
4.3	R15 400 ✓✓	
4.4	Creditors' Control ✓✓	
4.5	Cheque counterfoil ✓✓	
4.6	Cash Payments Journal ✓✓	
4.7	Trading stock was purchased for cash ✓✓	
4.8	Cost of sales ✓✓	

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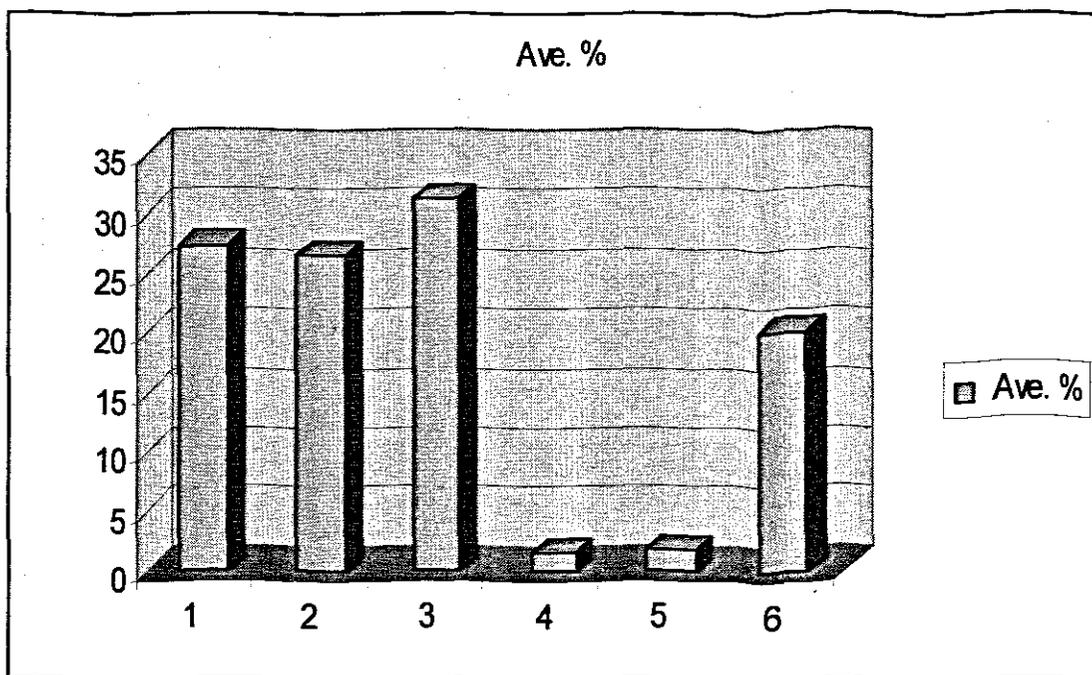
QUESTION 5

5.1.1	<p>Mark up</p> $= \frac{\text{Gross profit}}{\text{Cost of sales}} \times \frac{100}{1}$ $= \frac{315\,000}{420\,000} \checkmark \quad \times \quad \frac{100}{1} \checkmark$ $= 75\% \checkmark \checkmark$	
5.1.2	<p>% Operating expenses on sales</p> $= \frac{\text{operating expenses}}{\text{sales}} \times \frac{100}{1}$ $= \frac{260\,000}{735\,000} \checkmark \quad \times \quad \frac{100}{1} \checkmark$ $35,37\% \checkmark \checkmark$	
5.1.3	<p>current ratio</p> <p>= current assets : current liabilities</p> <p>= 72 000 : 80 000 ✓</p> <p>= 0,9 : 1 ✓✓</p>	
5.2	<p>Will the business be able to settle its current debts? Explain.</p> <p>No ✓</p> <p>The business current assets is less than its current liabilities. This means that there is not cash to pay the current liabilities ✓✓</p>	
5.3	<p>Is the business solvent? Explain your answer.</p> <p>Solvency = Total assets : total liabilities</p> <p>= 2 080 000 : 280 000</p> <p>7,4 : 1</p> <p>Yes. ✓ Total assets exceed total liabilities ✓✓ by more than 7 times.</p>	

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TOTAL – 100

APPENDIX F: GRAPH DEPICTING SUMMARY OF LEARNER ASSESSMENT RESULTS



APPENDIX G: INTERVIEW SCHEDULE WITH EMS TEACHERS

INTERVIEW SCHEDULE

GRADE 9 EMS TEACHERS

NAME OF SCHOOL		
DATE AND TIME OF INTERVIEW		
NAME OF TEACHER	QUALIFICATIONS	LEARNING AREAS/SUBJECTS TAUGHT THIS YEAR

	Question	Probing questions	Body language	Comments
1.	How long have you been teaching?			
2.	How long have you been teaching EMS?			

	Question	Probing questions	Body language	Comments
3.	Give me a brief description of your teaching career.			
4.	How would you describe your own knowledge of EMS?			
5.	What are your views on EMS? How do you feel about it? Does it benefit learners and how?			

	Question	Probing questions	Body language	Comments
6.	Have you read the NCS EMS document and are you familiar with the Learning Outcomes for EMS?			
7.	How would you describe what EMS is about?			
8.	How familiar are you with the Grade 10 Accounting curriculum?			

	Question	Probing questions	Body language	Comments
9.	Which aspects of EMS do you enjoy teaching?			
10.	Which aspects of EMS do your learners enjoy?			
11.	What courses or training have you received in EMS?			
12.	What support in teaching EMS have you received from:			
	<ul style="list-style-type: none"> • other teachers at your school • your HOD or SMT? 			

	Question	Probing questions	Body language	Comments
12.	<ul style="list-style-type: none"> Curriculum officials of the WCED? 			
	<ul style="list-style-type: none"> Teachers from other schools? 			
13.	To what extent were you able to complete the assessment standards of EMS this year?			
14.	Which textbook do you use for EMS?			
15.	Does this book adequately cover the Accounting assessment standards?			

	Question	Probing questions	Body language	Comments
16.	How confident are you in teaching the Accounting within the EMS curriculum?			
17.	How well do your learners cope with the Accounting within EMS?			
18.	What support would you need in improving your learners' competency in Accounting?			
19.	What are the major challenges in teaching EMS?			
20.	If you had a choice, would you choose to teach EMS?			
21.	Do you have any questions for me?			
22.	Do you have any general comments?			

APPENDIX H: INTERVIEW SCHEDULE WITH ACCOUNTING TEACHERS

INTERVIEW SCHEDULE

GRADE 10 ACCOUNTING TEACHERS

NAME OF SCHOOL		
DATE AND TIME OF INTERVIEW		
NAME OF TEACHER	QUALIFICATIONS	SUBJECTS/LEARNING AREAS TAUGHT THIS YEAR

	Question	Probing questions	Body language	Comments
1.	How long have you been teaching?			
2.	How long have you been teaching Accounting?			

	Question	Probing questions	Body language	Comments
3.	Give me a brief description of your teaching career.			
4.	What are your views on EMS? How do you feel about it? Does it benefit learners and how?			
5.	Have you read the NCS EMS document and are you familiar with the Learning Outcomes for EMS?			

	Question	Probing questions	Body language	Comments
6.	To what extent were your Grade 10 learners prepared for Accounting at Grade 10 level?			
7.	Were you able to start the Grade 10 curriculum at the start of the school year? Discuss.			
8.	Discuss the main challenges in teaching Grade 10 Accounting effectively.			

	Question	Probing questions	Body language	Comments
9.	To what extent are you involved in the teaching of EMS at your school?			
10.	Do you play a supporting/leading role in EMS?			
11.	What in your opinion are the main challenges in the effective teaching of EMS?			
12.	How do you think EMS impacts on Accounting in Grade 10?			

	Question	Probing questions	Body language	Comments
13.	What Accounting textbook are you using for Grade 10?			
14.	Does this book adequately cover the Accounting assessment standards?			
15.	What in your opinion are the main challenges in the effective teaching of Accounting?			
16.	What support would you need in improving your learners' competency in Accounting?			
17.	Do you have any questions?			
18.	Do you have any general comments?			

APPENDIX I: DOCUMENT ANALYSIS CHECKLIST

SCHOOL: _____

EDUCATOR PORTFOLIO

	Criteria	Yes	No	Comment
1.	Planning:			
1.1	Basic income statement of service business			
1.2	Basic balance sheet of service business			
1.3	Basic income statement of retail business			
1.4	Basic balance sheet of retail business			
1.5	Cash Receipts Journal of retail business			
1.6	Cash Payments Journal of retail business			
1.7	Cash Receipts Journal of service business			
1.8	Cash Payments Journal of service business			
1.9	Debtors Journal			
1.10	Creditors Journal			
1.11	Post cash journals to General Ledger			
1.12	Post credit journals to General Ledger			
1.13	Prepare trial balance			
1.14	Analyses financial statements for decision-making			
1.15	Other:			
	General comments/observations:			

	Criteria	Yes	No	Comment
2.	Assessment:			
2.1	Basic income statement of service business			
2.2	Basic balance sheet of service business			
2.3	Basic income statement of retail business			
2.4	Basic balance sheet of retail business			
2.5	Cash Receipts Journal of retail business			
2.6	Cash Payments Journal of retail business			
2.7	Cash Receipts Journal of service business			
2.8	Cash Payments Journal of service business			
2.9	Debtors Journal			
2.10	Creditors Journal			
2.11	Post cash journals to General Ledger			
2.12	Post credit journals to General Ledger			
2.13	Prepare trial balance			
2.14	Analyses financial statements for decision-making			
2.15	Other:			
	General comments/observations:			

LEARNER PORTFOLIO

	Criteria	Yes	No	Comment
2.	Assessment:			
2.1	Basic income statement of service business			
2.2	Basic balance sheet of service business			
2.3	Basic income statement of retail business			
2.4	Basic balance sheet of retail business			
2.5	Cash Receipts Journal of retail business			
2.6	Cash Payments Journal of retail business			
2.7	Cash Receipts Journal of service business			
2.8	Cash Payments Journal of service business			
2.9	Debtors Journal			
2.10	Creditors Journal			
2.11	Post cash journals to General Ledger			
2.12	Post credit journals to General Ledger			
2.13	Prepare trial balance			
2.14	Analyses financial statements for decision-making			
2.15	Other:			
	General comments/observations:			