



Cape Peninsula
University of Technology

**TEACHER PROFESSIONAL DEVELOPMENT:
THE CASE OF QUALITY TEACHING IN ACCOUNTING
AT SELECTED WESTERN CAPE SECONDARY SCHOOLS.**

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.

Signed

Date

ABSTRACT

Teacher professional development: The case of quality teaching in Accounting at selected Western Cape secondary schools

In South Africa the education system has undergone three major phases of change since the inception of democracy in 1994. Such a degree of change requires teachers to adapt and keep pace with each phase. Professional development provides the support teachers need to learn, and be part of, pedagogical transition. The way teachers were trained during their initial training does not match what is required from them a number of years later. Accounting is a subject that has received on-going criticism because of the poor performance of learners and declining numbers of those opting to do the subject. Professional development is crucial in ensuring quality teaching. Research proves that quality teachers ensure quality teaching and improved learner performance. Goldhaber (2002:2) suggests that providing learners with good teachers is crucial.

The main purpose of this research was to examine the teaching of Accounting in schools in the Western Cape within the concept of quality. The aim is to understand what professional development programmes Accounting teachers are engaging with and what the effect is of such initiatives.

Phenomenology is used as the theoretical strategy for this research. The main epistemological assumption is that a way of knowing reality is through exploring the experiences of others regarding the phenomena being investigated: namely quality teaching in Accounting and professional development of teachers of Accounting. Experiences and voices of respondents were the medium through which I explored the teaching of Accounting and the extent to which, and ways in which, professional development activities they engage in affect their teaching as well as, ultimately, the performance of learners.

A mixed methods approach, framed within an interpretive paradigm, was used in this study. Both qualitative and quantitative data were collected and analysed. Multi-stage sampling was used to identify the districts, the schools and teachers for the

questionnaires. All subject advisers from the districts sampled were interviewed. The teachers for the interviews were purposively sampled. Semi-structured interviews were conducted with teachers and subject advisers in the Western Cape in order to elicit their views on the phenomena being studied. Teachers completed questionnaires that included both quantitative and qualitative data. The questionnaires were designed to facilitate teacher reflection on their beliefs about what constitutes quality teaching in Accounting, as well as their current practices, and to provide information on the professional development activities they were engaged in.

Data revealed that there are many teachers who are successfully providing quality teaching. There are, however, many schools where learners are not receiving quality teaching and there is thus a need to reform teaching practice. The findings indicate that professional development has a large role to play in updating and upgrading teachers' skills and subject knowledge. The need for updating the content knowledge of teachers and for transforming their pedagogical practice are areas that should be dealt with urgently to correct declining trends in the performance of learners offering Accounting at school level.

This thesis concludes with recommendations for improving the quality of teaching in Accounting that aim to enhance learner performance in the subject. Recommendations are made for professional development opportunities that transform and improve teaching practice with the final aim of leading to improved learner performance. Recommendations for further research in the field of Accounting at school level are included.

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DEDICATION

This work is dedicated to my family

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GLOSSARY OF ACRONYMS

CAPS	Curriculum and Assessment Policy Statement
EMS	Economic and Management Sciences
FET	Further Education and Training
GET	General Education and Training
INSET	In-service training
NCS	National Curriculum Statement
NSC	National Senior Certificate
RNCS	Revised National Curriculum Statement
SAICA	South African Institute of Chartered Accountants
WCED	Western Cape Education Department

CHAPTER ONE

INTRODUCTION AND OVERVIEW

Teachers matter. They matter to the education and achievement of their students and more and more, to their personal and social well-being. No educational reform has achieved success without teachers committing themselves to it; no school has improved without the commitment of teachers; and, although some students learn despite their teachers, most learn because of them – not just because of what and how they teach but, because of who they are as people.

Zehm and Kottler (1993:2)

1.1 Introduction

This study links two important topics within the domain of education in South Africa and internationally, namely quality teaching and professional development. The study is located within the subject of Accounting. Almost every year education receives the largest percentage of the country's budget. In 2014, 20,5% of the national budget was dedicated to education (DNT, 2014:144). There is a premium placed on the education of the country's children who are the leaders, teachers, economists, accountants and politicians of the future. It is not surprising that there is general public interest in, and concern about, the quality of teaching which learners receive. The quality of this education is based on, and evaluated by the National Senior Certificate. Accounting is a subject that has received increased criticism because of the poor performance of learners in this subject. Since the first National Senior Certificate examination was written in 2008, the highest pass rate at 30% was in the November 2008 examination when the pass rate was 78,15%. Prior to this there were eighteen different education departments catering for different provinces, homelands and population groups (Morar, 2006:250). Each education department wrote its own Senior Certificate examination. In 2008 all learners in the country wrote the first common matric examination, called the National Senior Certificate. Professional development can be an effective tool in improving the knowledge and skills of teachers which leads to enhanced learner performance in the subject.

Accounting equips learners with skills that stand them in good stead in both their personal and academic lives: learners acquire skills such as presenting and communicating information; critical, logical and analytical thinking; ethical behaviour, sound judgement, thoroughness, orderliness, accuracy and neatness (DBE, 2011a:8-9). Accounting is the universal language of business and finance. Businesses and economic decision-making are based on sound analysis of financial information. The economy cannot flourish if financial records are not kept accurately and acted upon. As such, the economy needs people who are equipped with these much-needed skills.

The accounting profession in South Africa has undergone rapid and radical change over the past number of years. The promotion of equity has meant the South African Institute of Chartered Accountants sets targets for increasing the number of black chartered accountants (Sadler, 2002:1). The profession, however, is in a crisis. There is a serious shortage of chartered accountants and other financial and auditing professionals (SAICA, 2008:1). South Africa is losing approximately 14% of its registered chartered accountants to other countries every year (SAICA, 2008:4). The more learners who take Accounting at school level, the greater the interest in, and exposure to, the accounting profession. Not all of these learners become chartered accountants. But there are numerous other related professions that can benefit from the knowledge, skills and values learners acquire through the study of this discipline at school level.

This chapter begins by providing background to the study in an effort to clarify the context and precursory factors. In developing the chapter the following themes provide the parameters of the discussion:

- Background;
- Research questions;
- Rationale;
- Contributions to research knowledge;
- Methodology;
- Definition of key concepts;

- Significance of the study;
- Outline of the study; and
- Summary.

1.2 Background

The South African Education system has undergone major changes since 1994. With the introduction of Curriculum 2005, the first curriculum change after 1994, the schooling system was split into two bands: the General Education and Training (GET) Band, and the Further Education and Training (FET) Band. The General Education and Training Band included Grades R to 9 and the Further Education and Training Band included Grades 10 to 12. In Grades R to 9, learners were taught in eight compulsory learning areas, one of which was Economic and Management Sciences (EMS). EMS in Grades 7 to 9 included aspects of Accounting. Before the introduction of EMS, Accounting was taught as an independent subject from Grades 8 to 12. EMS brought its own challenges: a problematic tension between policy and implementation (Schreuder, 2010:100). Policy, as outlined in the Grade 8 and 9 EMS curriculum, included the knowledge, skills and attitudes needed by learners. The implementation of it was immensely challenging for both teachers and learners due to various contextual factors: inappropriately qualified teachers, a curriculum that left too little time for Accounting, and little or no support from curriculum officials from the Provincial Education Department. Added to the fact that Accounting learners are entering the FET Band with a lack of basic knowledge and skills, changes in the Accounting curriculum have caused anxiety among Accounting teachers, officials and the public in general.

Primary concerns are that, in the Western Cape:

- **The number of learners taking the subject is dropping:** in 2008, when the first National Senior Certificate examination was written, 13 117 learners in the Western Cape wrote the Grade 12 Accounting examination. This has decreased to 10 369 learners writing the November 2013 examination (DBE, 2013:81). This is a serious concern since Accounting is one of the scarce skills

subjects. The economy needs students to enter the accounting profession. It is a subject that equips learners with a range of personal and professional skills.

- **The pass rate at 30% is dropping:** the number of learners passing at 30% has dropped from 78,15% in 2008 to 68,33% in 2010. Since then, this has improved and reached 74,4% of learners passing at this level in 2013. It is still alarming that after three years of tuition in a subject, 2 651 out of 10 360 learners in the Western Cape could not achieve 30% in order to pass the subject.
- **Quality of passes:** in order to pass the National Senior Certificate examination, candidates need to pass their home language and two other subjects at 40%. The number of learners passing at 40% is therefore of concern. In the November 2013 examination, only 53,7% of Accounting candidates in the Western Cape passed with 40% or more. The picture in the rest of South Africa is even bleaker: only 41,5 % of learners passed the November 2013 examination with 40% or higher.

The concerns discussed above are illustrated in the table below:

Table 1.1: WCED statistics for Accounting in NSC examinations

WCED Accounting statistics	2008	2009	2010	2011	2012	2013
Number of learners who wrote	13 117	12 985	12 054	9 046	9 505	10 369
Number of learners who passed at 30%	10 251	9 627	8 236	6 684	7 219	7 718
Percentage passed at 30%	78,15	74,14%	68,33%	73,9%	75,9%	74,4%
Number of learners who failed (0-29%)	2 866	3 358	3 818	2 255	2 286	2 651
Number of learners who passed at 40%	6 521	6 483	5 323	4 627	5 455	5 568
Percentage passed at 40%	49,71	49,93	44,16%	51,1%	57,4	53,7

In my engagement with teachers as senior curriculum planner for Accounting in the Western Cape, I have found that there are many challenges in the effective implementation of the subject. These include teachers who lack the necessary content knowledge, teachers who are inappropriately qualified and new teachers who need much support.

In conducting this research my assumptions are:

- Accounting is in a crisis because the number of learners taking the subject is declining;
- Learner achievement, based on the National Senior Certificate results, is on the decline;
- The quality of teaching is a contributory factor to the decline in learner achievement;
- Although there are numerous professional development initiatives, these have had little material or lasting effect on the quality of teaching and learning; and
- A coherent professional development model based on the needs of teachers should improve the quality of teaching and learning of Accounting.

1.3 Research questions

1.3.1 What are the nature and extent of quality teaching of Accounting in Western Cape secondary schools?

1.3.2 What are the nature and effect of professional development initiatives needed for Accounting teachers to provide quality teaching?

1.4 Rationale

Education, and in particular the curriculum, which is developed to provide education, is dynamic and needs to be reformed constantly if it is to respond to an ever-changing world. In South Africa, the education system has undergone three major

phases of development since the inception of democracy in 1994. First, the introduction of Curriculum 2005, an outcomes-based curriculum; second, the introduction of the Revised National Curriculum Statement (RNCS) for Grades R to 9 and the National Curriculum Statement (NCS) for Grades 10 to 12; and third, the introduction of the Curriculum and Assessment Policy Statements (CAPS) for Grades R to 12. Such changes require constant professional development. The way teachers were trained during their initial training is not the same as that required from them today.

Historically, research has focused primarily on particular subject areas such as Mathematics, Physical Sciences and Literacy. Borko (2004:12) ascribes this to an historical inequality in funding provided for research. In spite of this, however, it is important that teachers of all subjects, including Accounting, deliver quality teaching and are themselves exposed to quality professional development.

This study emerged from the context of work in supporting subject advisers and teachers of Accounting in the implementation of the Accounting curriculum. In the course of this study recommendations are made for professional development that will improve the quality of teaching and learning in Accounting classrooms in the Western Cape. It focuses on what Accounting teachers need for, and from, professional development.

1.5 Contributions to research knowledge

The findings of this research contribute new insights to the discussion of teaching Accounting in schools in the Western Cape. It is valuable for Accounting teachers and officials, the Education Department and academic researchers to understand better the importance of quality teaching and how effective professional development can improve it. This study contributes directly to a better understanding of professional development that improves quality teaching of Accounting and enhances performance of learners in the subject. Quality teaching in Accounting depends partly on self-reflective practitioners who have a solid conceptual understanding of what is required to provide quality teaching in the subject. This

study contributes to such knowledge by laying a pragmatic and theoretical base on which to build teaching and professional development. Data suggests that, too often, there is a disjunction between teachers' theoretical understanding and their practical implementation of quality teaching. It is important that teachers link what they believe should be happening, to what they actively implement in their classrooms. Research in the field of Accounting at school level, in South Africa and internationally, is weak. This research constitutes the first study of how professional development of Accounting teachers in South African schools can be used to improve the quality of teaching in the subject: it is significant not only in enhancing teaching of the subject but also in contributing to research.

1.6 Methodology

I used a mixed method approach: both quantitative data and qualitative data were collected and analysed. Quantitative and qualitative methods were employed, but the study overall leaned more towards qualitative methodology with a phenomenological emphasis, which has philosophy as its disciplinary roots (Henning, 2004:16). This mixed methodology allowed for the strengths of both qualitative and quantitative research and the possibility of statistical triangulation. The opinions, experiences and understandings of a large number of teachers were obtained through questionnaires. A deep understanding of the system itself was gained by engaging with teachers through interviews.

A phenomenological approach was employed in understanding the reality of teaching and learning of Accounting through exploring the experiences of Accounting teachers. Merriam (2009:26) asserts, 'a phenomenological approach is well suited to studying affective, emotional, and often intense human experiences'. Phenomenology offers a descriptive, reflective, interpretive and engaging medium of analysis from which the central nature of teaching Accounting can be assessed. This study aims to describe and understand the teaching of Accounting and the professional development experiences of respondents with the intention of ascertaining the experiences of respondents from their own viewpoints. An epistemological assumption was that the nature of reality is secured in the

experiences of individuals regarding a specific phenomenon: such as, in the case of this study, the quality of teaching and the professional development activities teachers of Accounting are engaged in.

Multi-stage sampling was used to select teachers for questionnaires. Purposive sampling was used to select teachers for interviews. In stage one of the multi-stage process, two rural and two urban districts were selected. In stage two of the multi-stage process, thirty schools from each of the four districts were selected. In stage three of the multi-stage process, all teachers from the selected schools were sampled via questionnaires. Data was collected from subject advisers in the sampled districts: it was important to note how they viewed and experienced teaching of Accounting in their districts as well as their experiences and role in the professional development of teachers in their districts.

Data was collected through interviews and questionnaires. Questionnaires contained both quantitative and qualitative data. Interviews were conducted with teachers and subject advisers. Data from interviews and qualitative aspects of questionnaires provided a clear reflection of the experiences of teachers and subject advisers: it provided a significant analysis of respondents' views, practices and experiences. Quantitative data from questionnaires created a wider, complementary perspective. Gathering data from a larger number of teachers was not possible through interviewing. During the data analysis process Groenewald's (2004:17) simplified version of Hycner's (1999:280) fifteen steps for the explication process transformed data from participants' own impressions, into the substance of discourse by determining patterns and illuminating significances.

Throughout the research study, ethical considerations and procedures such as informed consent, honesty, transparency, debriefing and confidentiality were carefully respected.

1.7 Significance of the study

This study is important: it deepens our understanding of what constitutes quality teaching in Accounting and how teachers engage in professional development activities in order to improve their knowledge, skills and learner performance. By participating in the study, teachers and subject advisers had an opportunity to reflect on their current practices.

This study provides valuable information to educational leaders, subject advisers and teachers of Accounting: they strive to use professional development as a means of deepening content knowledge and teaching practice of teachers in order to improve learner performance. Teachers need opportunities to engage in quality professional development activities. They need to keep abreast of current curricular developments and pedagogical practices that enhance the quality of their teaching. Teachers need to translate empirical data and their professional development into improved teaching practices that enrich learning.

1.8 Definition of key concepts

1.8.1 Quality

Adams (1993:13) suggests some characteristics of the notion of 'quality' in educational terms. Quality has multiple meanings: it may reflect individual values and interpretations; it is multi-dimensional and may subsume equity and efficiency concerns. Quality is dynamic, changes over time and by context; it may be assessed by either quantitative or qualitative measures and is grounded in values, cultures and traditions which may be specific to a given nation, province, community, school, parent or individual student.

Policy-makers and funders dominate the debate about quality education and, as a result, quality is based on measurement (Alexander, 2008:3). A key UNESCO report (2005:36) suggests the following five aspects of educational quality:

- Learner characteristics: aptitude, perseverance, school readiness, prior knowledge, barriers to learning;
- Contextual elements: economic, cultural, national policy, requirements and standards, resources, infrastructure, time, expectations, etc.;
- Inputs: teaching and learning materials, physical facilities, human resources, school governance;
- Teaching and learning aspects: learning time, teaching methods, assessment/feedback/incentives, class size; and
- Outcomes: literacy, numeracy and life skills, creative and emotional skills, values, social benefits.

1.8.2 Quality teaching

Quality teaching pertains to what is being taught and how well it is being taught. The content should be appropriate, suitable and intended for a worthy purpose (Fenstermacher & Richardson, 2000).

1.8.3 Learners

The South African Schools Act No. 84 of 1996 defines a learner as any person receiving education or someone who is obliged to receive education in terms of the South African Schools Act.

1.8.4 Teachers

In the South African context, the terms 'teacher' and 'educator' are used interchangeably. The Employment of Educators Act no. 76 of 1998 defines an educator/teacher as any person who teaches, trains others or provides educational services including professional therapy or educational psychological services, at any public school, departmental office or adult basic educational centre.

1.8.5 Curriculum

The curriculum is defined as the knowledge, skills and values learners are expected to gain within a given subject. In the context of the Curriculum and Assessment Policy Statement (CAPS), which is the current curriculum for schooling in South Africa, the curriculum includes the topics and content to be covered within each topic.

1.8.6 Professional development

According to the National Department of Education, professional development includes activities undertaken individually or collectively by teachers throughout their career to enhance their professional knowledge, understanding, competence and leadership capacity. Development is intended to increase mastery of the curriculum and subject, skill in teaching and facilitating learning, understanding of children, young people and their developmental needs. Development is aimed at enhancing teachers' commitment in the best interests of their learners and their schools, the well-being of their communities and ethics of the teaching profession (DoE, 2008c:3). Professional development is a comprehensive, sustained and intensive approach to improving teachers' and principals' effectiveness in raising learners' performance (Hirsh, 2009:12).

1.8.7 Transformative learning

Mezirow (2003:58) defines transformative learning as learning that changes problematic frames of reference such as assumptions and expectations which include habits of mind, meaning viewpoints and attitudes, to make them more inclusive, discerning, open, reflective and emotionally capable of change.

1.9 Outline of the study

Chapter 1: Introduction and overview

This introductory chapter discusses formulation of the research problem and provides background, research questions and an outline of the rationale for the entire study. A brief discussion of research design and methodology follows. Significance of the study is outlined in the effective teaching of Accounting, professional development of teachers and how this can be used to improve the quality of teaching of Accounting and research into the teaching of Accounting at school level. Clarification of terms peculiar to this study is presented. The chapter concludes with an outline of the structure of the thesis.

Chapter 2: Theoretical framework and literature review

This chapter is two-fold. First, the conceptual underpinnings of this study are discussed. The theoretical basis for this study is derived from the works of Piaget, a psychological constructivist, and Vygotsky, a social constructivist. Constructivism is used as a theoretical framework: its focus is to determine to what extent and in what ways knowledge is constructed. This is critical to the study of quality teaching; establishing how continued professional development of teachers can change teaching practices in order to improve performance of learners.

The second part of the chapter reviews the literature related to this study. The literature review focuses on what constitutes quality teaching in Accounting; what constitutes effective professional development and how this can be used to change the practices of teachers so that learners can perform optimally.

Chapter 3: Methodology

This chapter outlines the methodology and research approach. It provides the grounds and justification for the design and methods used. A phenomenological

approach is justified as a research strategy. Data analysis is discussed: issues of ethical consideration, validity and reliability are considered.

Chapter 4: The findings

This chapter presents the data as experienced by, and derived from, respondents. Presentation of data was guided by the central aim of this study, which was to answer the research questions. In presenting data, two broad themes used in data collection were identified and employed, namely quality of teaching in Accounting and professional development of Accounting teachers.

Chapter 5: Discussion of the findings

This chapter discusses data presented in Chapter 4. Discussion is conceptualised according to two overarching themes that emerged from Chapter 4. Discussion of the findings is guided by the central aim of this study, which is, first, to investigate the nature and extent of quality teaching of Accounting in representative Western Cape secondary schools and, second, to investigate the nature and effect of professional development initiatives for Accounting teachers.

Chapter 6: Conclusions and recommendations

This final chapter presents conclusions drawn from the findings of the research. This chapter provides a synopsis of key findings in terms of what quality teaching of Accounting is, and what quality professional development of Accounting teachers entails. The chapter makes recommendations for practice in terms of findings, as well as recommendations for further research in this field.

1.10 Summary

Chapter 1 provides an advance organiser for discussion and research regarding teaching of Accounting and professional development activities in which teachers of the subject engage. Background and concerns which stimulate the research are presented. The rationale for the current study is provided. A discussion on how this

study contributes to research knowledge is presented. Reference is made to the main elements of methodology employed. Key concepts are clarified. The chapter concludes by providing an overview of the thesis.

CHAPTER TWO

CONCEPTUAL FRAMEWORK AND LITERATURE REVIEW

2.1 Conceptual framework

2.1.1 Introduction

This study aims to determine the extent to which, and ways in which, quality teaching takes place in Accounting classrooms and the degree to which teachers of Accounting engage in professional development activities. This research project seeks to explore professional development opportunities that enhances the quality of teaching and ensures optimal performance of learners in the subject. In order to examine the quality of teaching and the professional development activities, it was necessary to question:

- perceptions of teachers regarding the quality of their teaching;
- perceptions of teachers concerning professional development activities they have engaged in; and
- opinions of subject advisers about the quality of teaching in their districts and the nature of professional development activities for teacher support.

The theoretical underpinning of this study derives from Piaget and Vygotsky. Piaget, a psychological constructivist, argues that learners construct knowledge by transforming, organising and re-organising previous knowledge. Vygotsky, a social constructivist, believes that opportunities should be provided to learners so that they are able to construct knowledge and understanding through social interaction (Kalpana, 2014:27). According to Richardson (2003:1625), both social and psychological approaches to constructivism assume that knowledge or meaning is actively constructed in the human mind. Social constructivism focuses on how formal knowledge is shaped within power, economic, social and political forces. The psychological approach to constructivism focuses on the manner in which meaning is

generated within the individual mind and, more recently, how shared meaning is developed within a group context.

Constructivist theory has a rich history, initiated by John Dewey in his progressive models for teaching and learning (Dewey, 1916; 1933; 1938). At the start of the 20th century, Dewey generated justifiable theory for learner-centred education based on pragmatic philosophy. Constructivism is a learning theory, not a teaching theory (Richardson, 2003). It has implications for how teachers approach their teaching. Teachers need to understand how to incorporate constructivist teaching methods, strategies, tools and practices in order to ensure an effective environment for learning (Powell & Kalina, 2009:241). Constructivism is a theory that assists teachers to understand how learners gain knowledge: this guides the way teachers approach their teaching. From a constructivist perspective, teachers need to model suitable conduct, guide learners in their activities and provide different types of examples rather than falling back on outmoded teaching methods that focus on telling and directing (Sparks, 1994:27).

In spite of a number of different constructivist theories all of which emphasise a wide range of pedagogical aspects, Biggs (1996:348) suggests:

... a consensus would be that learners arrive at meaning by actively selecting, and cumulatively constructing, their own knowledge, through both individual and social activity. The learner brings an accumulation of assumptions, motives, intentions, and previous knowledge that envelopes every teaching/learning situation and determines the course and quality of the learning that may take place.

Kanuka and Anderson (1999) assert that, although there are different schools of constructivism including cognitive constructivism, radical constructivism, situated constructivism and co-constructivism, they all have the following central beliefs in common:

- new knowledge is built on the foundations of previous learning;
- learning is an active rather than a passive process;
- language is an important aspect of the learning process; and
- learning environments should be learner-centred.

Murphy (1997:6) recognises a tension between socially situated knowledge and knowledge as an individual construction. From a socio-cultural perspective, it is not possible to separate the individual from social influences. Socio-cultural frameworks in which teaching and learning take place are regarded as critical to learning where learning is culturally and contextually specific (Palincsar, 1998:354).

The conceptual framework explains the main issues to be studied and the supposed relation between them (Maxwell, 2005; Eisenhart, 1991:209). This research study is grounded in constructivism as a conceptual framework. The professional development of teachers is successfully implemented when the outcomes are achieved. It results in a skilled, knowledgeable teacher and quality teaching in the classrooms. Quality teaching results in improved learner performance. The following diagram outlines the conceptual framework of the study. The framework is based on the understanding that, when professional development activities are grounded in a constructivist approach, it will lead to transformed teaching that displays teaching techniques foregrounded in constructivist principles. When this happens, the primary goal of teacher development, improved learner performance, which is the key concern that led to this study, is achieved. Improved learner performance can be achieved through professional development activities grounded in constructivism, and quality teaching which is grounded in constructivism. The following diagram is a representation of this framework.

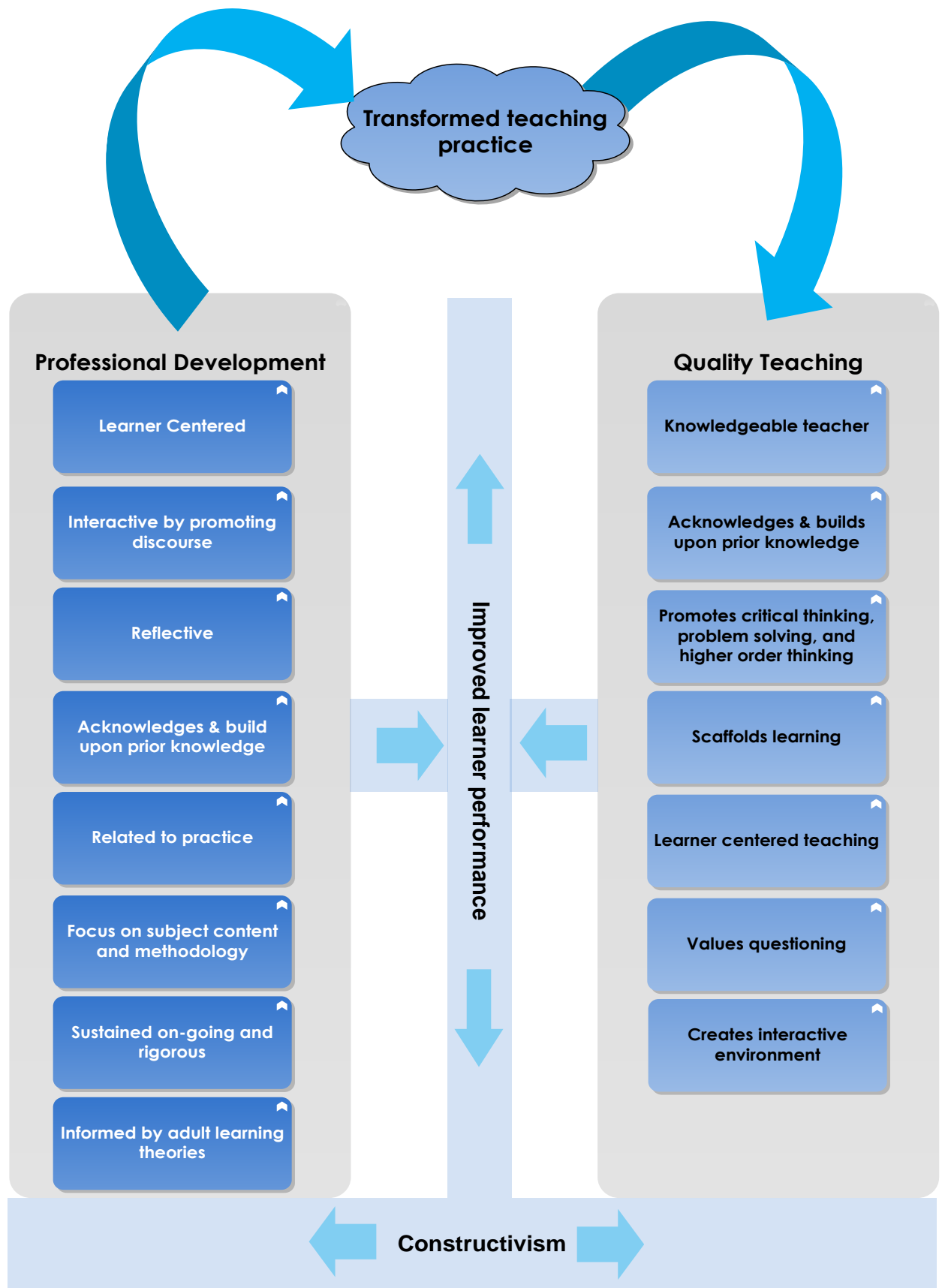


Figure 2.1: Conceptual framework

2.1.2 Constructivism in quality teaching

The average, present-day classroom has a great diversity of learners: it represents learners from diverse backgrounds and individuals with varying strengths. As such, it demands that the teacher adapts and customises his or her teaching to accommodate the varying needs and abilities of learners. Kalpana (2014:28) argues that teachers should be prepared to 'shift gears from what has been to what is emerging' in order to maximise learning so that the learners and teacher can jointly construct knowledge. If the objectives of teaching at schools are to be achieved, teachers of different subjects should, by means of constructivist teaching practices, change learners' engagement in respective subjects from rote learning and memorisation of facts to meaningful analysis, synthesis, application and evaluation (Yilmaz, 2008:171). He maintains the following about constructivist teaching:

... constructivist teaching affords learners meaningful, concrete experiences in which they can look for patterns, construct their own questions, and structure their own models, concepts and strategies. The classroom becomes a micro-society in which learners jointly engage in activity, discourse and reflection (Yilmaz, 2008:161).

Yilmaz suggests that, in a constructivist classroom, emphasis is laid on the process of learning and not the product. In a subject such as Accounting this is important. Learners are given recognition for the processes they follow and not only for correct answers. Kim (2005:9) acknowledges three theoretical assumptions aligned to constructivist teaching. Learning is an active, constructive process rather than a practice of knowledge acquisition. Teaching is about supporting the learner's constructive processing of understanding rather than delivering information. Teaching is about placing the learner first, at the centre of the learning process. Kalpana (2014:28) suggests that in constructivist classrooms, knowledge is constructed from individuals' prior knowledge and experience or collaboratively by what learners contribute. The environment is learner-centred and the focus is on learning rather than teaching. Learners are encouraged to become independent thinkers. Yilmaz (2008:170) similarly acknowledges the importance of what learners bring to the classroom in the form of their backgrounds, belief systems, assumptions and prior knowledge. He argues that teachers need to recognise, respect and utilise these

attributes. Teachers need to create an environment that prompts learners to engage with, and challenge, existing understandings and beliefs.

The following table illustrates how constructivist classrooms differ from traditional classrooms:

Table 2.1: Traditional classrooms versus constructivist classrooms

Traditional classrooms	Constructivist classrooms
Curriculum is presented part to whole, emphasising basic skills.	Curriculum is presented whole to part, emphasising big concepts.
Strict adherence to fixed curriculum is highly valued.	Pursuit of questioning by students is highly valued.
Heavy reliance on textbooks and workbooks.	Heavy reliance on primary sources of data and manipulative materials.
Learners are viewed as blank slates onto which the teacher stamps information.	Learners are viewed as thinkers with emerging theories about the world.
Teachers behave didactically, disseminating information to learners.	Teachers behave in an interactive manner mediating the environment for learners.
Teachers seek the correct answer to validate learning.	Teachers seek the learners' points of view in order to understand learners' present conceptions for use in subsequent lessons.
Assessment of learning is viewed as separate from teaching and occurs mostly through testing.	Assessment of learning is interwoven with teaching and occurs through observations of learners at work and through learner portfolios.
Learners primarily work alone.	Learners primarily work in groups.

Brooks and Brooks (1993:17)

This study proposes that teachers of Accounting need to move away from a traditional classroom mind-set to a teaching style and mode of classroom management aligned to constructivism. The issue of context is important. Fataar (2007) argues that a shift from traditional methodology to learner-centred, constructivist teacher development is not easy to implement in rural and township schools. The context in which many teachers find themselves does not always allow for the shift to a constructivist classroom. Many teachers slip back into a

traditional style of teaching and classroom management which is more of an information transfer than the mutual discovery and creation of rooted knowledge.

Multiple perspectives, genuine activities and real-world situations are some of the premises often linked to constructivist learning and teaching (Murphy, 1997:11). Another important concept for constructivism which Murphy (1997:11) cites is scaffolding: a process of guiding learners from what they know to what they need to know. This process allows learners to perform tasks that they would normally not be able to perform without assistance and support from teachers. Scaffolding is consistent with Vygotsky's Zone of Proximal Development which looks at how learners progress from what they can do on their own to learning with the assistance of the teacher (Powell & Kalina, 2009:244).

Below is a summary of the characteristics of constructivist teaching and learning.

- Multiple perspectives and representations of concepts and content are presented and encouraged;
- Goals and objectives are derived from learning or, in negotiation with, the teacher or system;
- The role of the teacher is to guide, monitor, coach, tutor and facilitate;
- Activities, opportunities, tools and environments are provided to encourage metacognition, self-analysis, self-regulation, self-reflection and self-awareness;
- The student plays a central role in mediating and controlling learning;
- Learning situations, environments, skills, content and tasks are relevant, realistic, authentic and represent the natural complexities of the real world;
- Primary sources of data are used to ensure authentic and real-world experiences;
- An emphasis on knowledge construction as opposed to replication or rote learning;
- Knowledge construction takes place in individual contexts and through social negotiation and collaboration;
- Learners' previous knowledge, beliefs and attitudes are recognised;

- Problem-solving, higher-order thinking skills and deep understanding are stressed;
- Errors provide opportunities for insight into learners' previous knowledge constructs;
- Exploration is favoured in order to encourage learners to seek knowledge independently;
- Learners are provided with opportunities for apprenticeship learning - there is an increasing complexity of tasks, skills and acquisition of knowledge;
- Collaborative and co-operative learning are promoted in order to expose learners to alternative points of view;
- Scaffolding is facilitated to assist students to perform beyond the limits of their ability; and
- Assessment is authentic and integrated with teaching (Murphy, 1997:12-13).

This research study attempted to determine the characteristics that lead to quality teaching in Accounting. The literature review and the chapter on the findings revealed many of the characteristics mentioned above associated with constructivism.

2.1.3 Constructivism in professional development

Professional development with a primary focus on transformation places teachers at the centre of their learning. Constructivism is the context in which transformation can be realised: where the focus is on individual teachers and their role in constructing meaning. Sparks (1994:27) suggests that constructivist teaching occurs best through constructivist professional development opportunities. Sparks proposes that teachers need professional development activities such as action research, discourse with peers, reflective practices and journal keeping to make sense of their own teaching practices. Teachers assume a dual role: they assume the role of teaching their learners, but, when engaging in professional development activities, they assume the role of learners and co-learners who become responsible for their continued learning in order to transform their core function of teaching.

Hoover (1996) asserts that the central idea of constructivism is that knowledge is constructed. Learners build new knowledge upon the foundation of previous learning. This is an important aspect of professional development: teachers possess vast amounts of prior learning in the form of their initial teacher training and all the learning they acquire during their years of teaching experience. Another feature of constructivism is that learning takes place as a result of active, cognitive processes undertaken by individuals as they organise and make sense of their experiences (Phelps, 2002:2; Hoover, 1996; Le Cornu & Peters, 2005:50).

Rock and Wilson (2005:79) propose that social constructivism stresses the idea that individual learning occurs as a result of social interactions, such as, social negotiation, discussion, reflection, and explanation. It is important for teachers to be engaged in activities that require verbal interaction. Teachers engage regularly with beginner teachers and experienced teachers. Professional development therefore includes more than formal training sessions. Teachers need to understand that their collaboration and discussions with other teachers form an important part of their development.

Osterman (1998) sees constructivism as a theory about knowledge and reflective practice as a professional development strategy that originated in a constructivist paradigm. If the main purpose of professional development is to improve practice and ultimately learner performance, then it is imperative that teachers reflect on their existing practices. Constructivism requires that teachers reflect on all aspects of their teaching since teachers are themselves learners. Teachers should examine their planning, the materials they use, their classroom environment, their attitudes and expectations, most importantly the needs of their learners (Sparks, 1994). As life-long learners, teachers realise the need for self-reflection is important for professional growth. Teachers need to teach their learners to become reflective learners (Richardson, 2007). Constructivism and reflective practice acknowledge the importance of exploring existing paradigms as an element of the learning process. When teachers explore the beliefs and assumptions of learners, they are able to

identify strengths and weaknesses in order to assist learners in assessing their knowledge.

Pitsoe and Maila (2012:320) argue that constructivist professional development is matched with the beliefs and postulations of the emergent world-view and includes the following as features of constructivist professional development:

- It rejects the perception of a 'one-size-fits-all' approach since reality is generated through procedures of social exchange and is historically positioned;
- Social constructivists are concerned with the communal generation of meaning between human beings: knowledge is regarded as relational, exploratory and generally perceptual;
- Constructivist professional development can be represented as fluid, systemic and largely hierarchical;
- The whole is always greater than the sum of its parts, and paradoxically, the whole is contained in each part of the whole: no whole is complete in itself; and
- Constructivist professional development emphasises both social and global transformation where the fundamental objective is the enhancement and achievement of a human community.

Constructivism has important implications for teaching and professional development activities. Huang (2002) discusses six principles that can be applied to adult learners engaged in a constructivist learning environment. The first principle is that learning should be interactive. This interaction can be facilitated through group activities and discussions. The second principle is that collaborative learning should be facilitated through reflective responses and the collaborative construction of new knowledge. Third, the need for a safe environment that encourages the sharing of ideas and the promotion of questions is emphasised. The fourth principle is the provision of authentic learning that will equip learners (in this case the teachers) for similar real-life experiences. The fifth principle is that constructivism and the theory of andragogy both emphasise the importance of learner-centred learning. Lastly, constructivist

learning provides opportunities for high-quality learning by presenting learning experiences that are closely aligned with the reality of the adult learners.

Le Cornu and Peters (2005:59) express the opinion that, for teachers to transform their teaching towards constructivist methods, they need to be supported in their own development. Hoover (1996) emphasises that teachers teach as they are taught, not as they are told. It is important to remember that, if teachers are expected to rely on and adopt a constructivist approach in their teaching, professional development must itself embrace these approaches to teaching. Teachers need to be engaged in activities that result in transformation in classrooms. The following diagram is a summary of constructivism applied to adult learners.

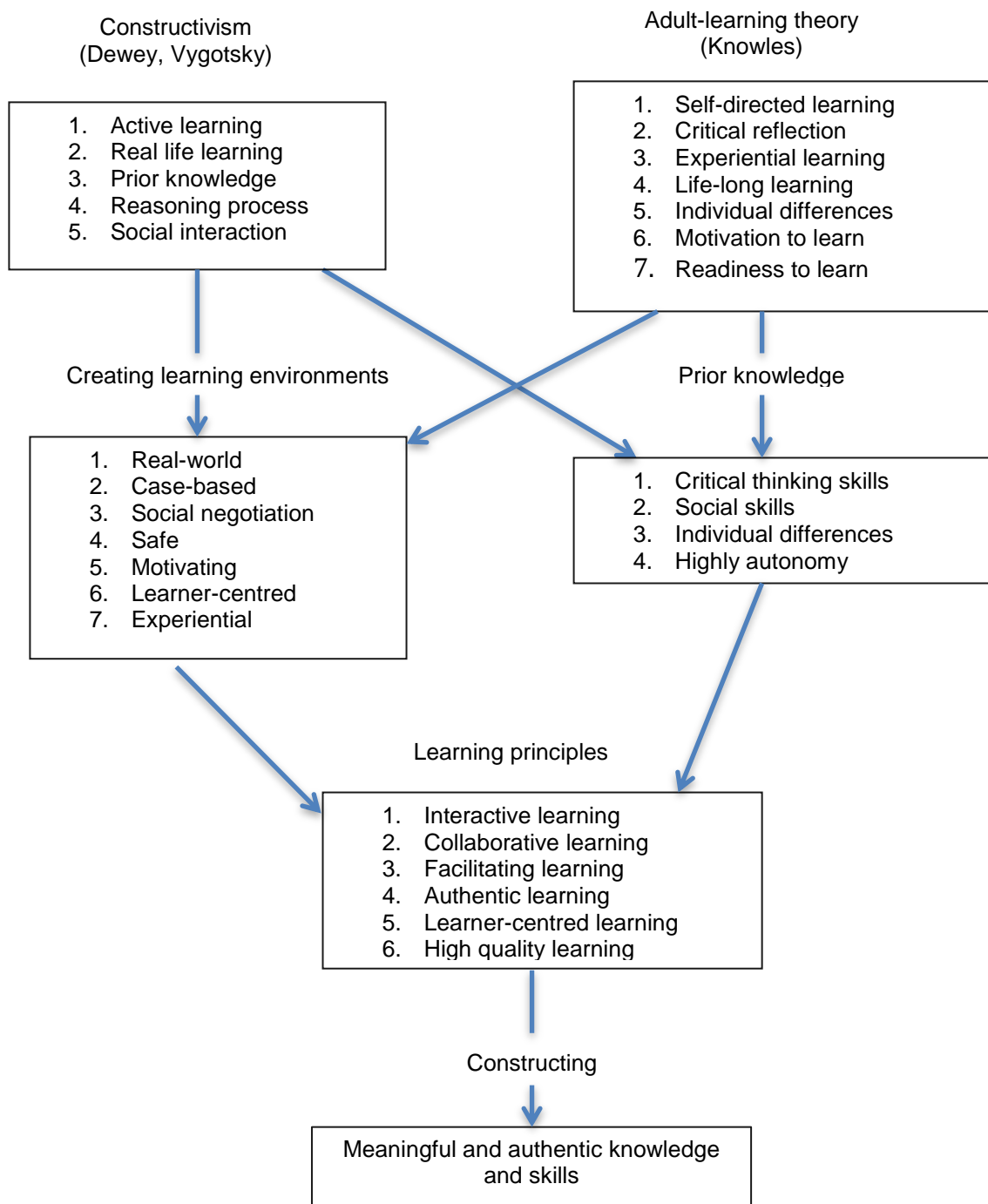


Figure 2.2: Constructivism applied to adult learning (adapted from Huang, 2002:37)

Like any other theory, constructivism has been criticised for various reasons. While Phillips (1995) praised constructivism for emphasising learners' active participation and the recognition of the social nature of learning, he criticised aspects of constructivism. His criticism was aimed at its tendency towards epistemological relativism, or towards treating knowledge as completely a matter of socio-political practices or for its 'quasi-religious or ideological aspect' (Phillips, 1995:11). Furthermore, constructivism has been considered as elitist by critics who claim that constructivism and progressive educational theories have been more effective with learners from privileged backgrounds.

2.2 Literature review

2.2.1 Introduction

The previous section provided a framework within which the study is conceptualised. This section focuses on the review of literature in order to clarify and gain a deeper understanding of the research topic. Two different constructs are presented and discussed: quality teaching in Accounting and professional development of teachers. These two constructs form the organisation of the chapter and are elaborated on in terms of theory and related empirical research.

The first section of the literature review deals with the concept of quality, its history and the theories that have emerged. Thereafter, a discourse on Accounting education in general is followed by a discussion of Accounting in schools. The latter investigates the purpose of the subject: the teaching and learning of the subject. The second section of the literature review focuses on the professional development of teachers. It sketches a historical background and provides a conceptual understanding of what it is and provides a rationale for its importance. This is followed by perspectives and theories on adult learning, a discussion of initial teacher training followed by an examination of the continued professional development of teachers and factors that create or compromise effective professional development of teachers.

2.2.2 Quality teaching in Accounting

2.2.2.1 The concept 'quality'

(a) Historical background

Concern for quality products and processes is not a new phenomenon. The concept can be traced back to 3000 B.C. in Babylonia where masons were judged by the quality of the houses they built (Taylor, 2009). The quality movement can be observed in medieval Europe with the organisation of craftsmen into guilds in the late 13th century. The birth of total quality in the United States took place in response to the quality revolution in Japan after World War II (Levinson & Rerick, 2002). The use of the term 'quality' in educational discourse became significant in the 1950s. This coincided with the rise of the human capital theory that proposed that education was a fundamental element of economic well-being (Kumar & Sarangapani, 2004:31). Schultz (1960) suggested that education could be a means of reducing poverty and augmenting social mobility in countries facing the challenge of rapid economic development. The following section conceptualises quality within an educational realm.

(b) Conceptual understanding

The concept of 'quality' refers to an inherent feature, or property, by which something can be described and refers to the superiority of a product (Kumar & Sarangapani, 2004:31). In education, both these meanings are applicable where there is a constant search for better practices and outcomes that make education valuable and worthwhile for learners.

There is a wide range of conceptual understandings of quality. UNESCO (2005:32) suggests different traditions entail different ideas of what constitutes quality. They discuss the following traditions in relation to quality:

- *Humanist approach*

In this approach, learners are at the centre of constructing learning: they participate actively in order to acquire knowledge. Quality in this paradigm is judged by the extent to which learners are able to engage actively in their learning.

- *Behaviourist approach*

This approach is based on the manipulation of behaviour: the belief is that learning achievement must be monitored and that regular feedback is important for motivating and guiding learners. In this approach, quality is determined by the success of teachers in directing learning and monitoring learner responses.

- *Critical approach*

Critical theorists equate the term 'quality' with education that stimulates social change; a curriculum and teaching techniques that encourage critical analysis of social power relations and the manner in which knowledge is shaped and conveyed; and where learners are actively engaged in their own learning experiences.

- *Indigenous approach*

This tradition stresses the importance of education to the socio-cultural circumstances of the community and its learners; conventional approaches imported from Europe are not essentially appropriate in all social and economic contexts.

Fenstermacher and Richardson (2000) describe quality teaching in terms of the following three different approaches:

- *Teaching as Transmission - Process-Product Research*

This linear model, developed during a positivist, behaviourist era, suggests that an effective teacher uses instructional behaviour to transmit knowledge and skills to learners: the teacher is the holder of the knowledge. Here effective teaching behaviours are the foundation of good teaching.

- *Teaching as Cognition - Cognitive Science*

This model acknowledges the cognitive processes involved in building knowledge and skills. The classroom in this approach is teacher-centred: teachers are responsible for equipping learners with approaches for learning content and developing skills.

- *Teaching as Facilitation - Constructivist Teaching*

This theory suggests that learners develop meaning. Their prior knowledge interacts with new or different knowledge they encounter in the classroom as they engage with their teacher, classmates and texts. Unlike the previous two models, this one suggests a student or learner-centred approach: learners are involved in activities where they engage with the phenomena being studied. Quality teaching in this school of thought occurs when learners and teachers together co-construct meaning and understanding. It is important that teachers understand how learners construct meaning. Teachers are required to create an environment that allows learners to take responsibility for their learning.

It is universally recognised that the quality of teachers determines the quality of education. In the 21st century, society is continually striving to improve the standards of its learners. Teachers need sound values, skills and knowledge to meet desired outcomes in education (National Institute of Education, 2009:2). Policy-makers and funders dominate the debate about quality in education. As a result, quality is based on measurement (Alexander, 2008:3).

In defining educational quality, Adams (1993:13) suggests the following characteristics of the term 'quality': it has multiple meanings; it may reflect individual values and interpretations; it is multi-dimensional and may subsume equity and efficiency concerns; it is dynamic, changing over time and by context; it may be assessed by either quantitative or qualitative measures; it is grounded in values, cultures, traditions and may be specific to a given nation, province, community, school, parent or individual students.

The UNESCO report (2005:36) suggests the following framework for understanding educational quality:

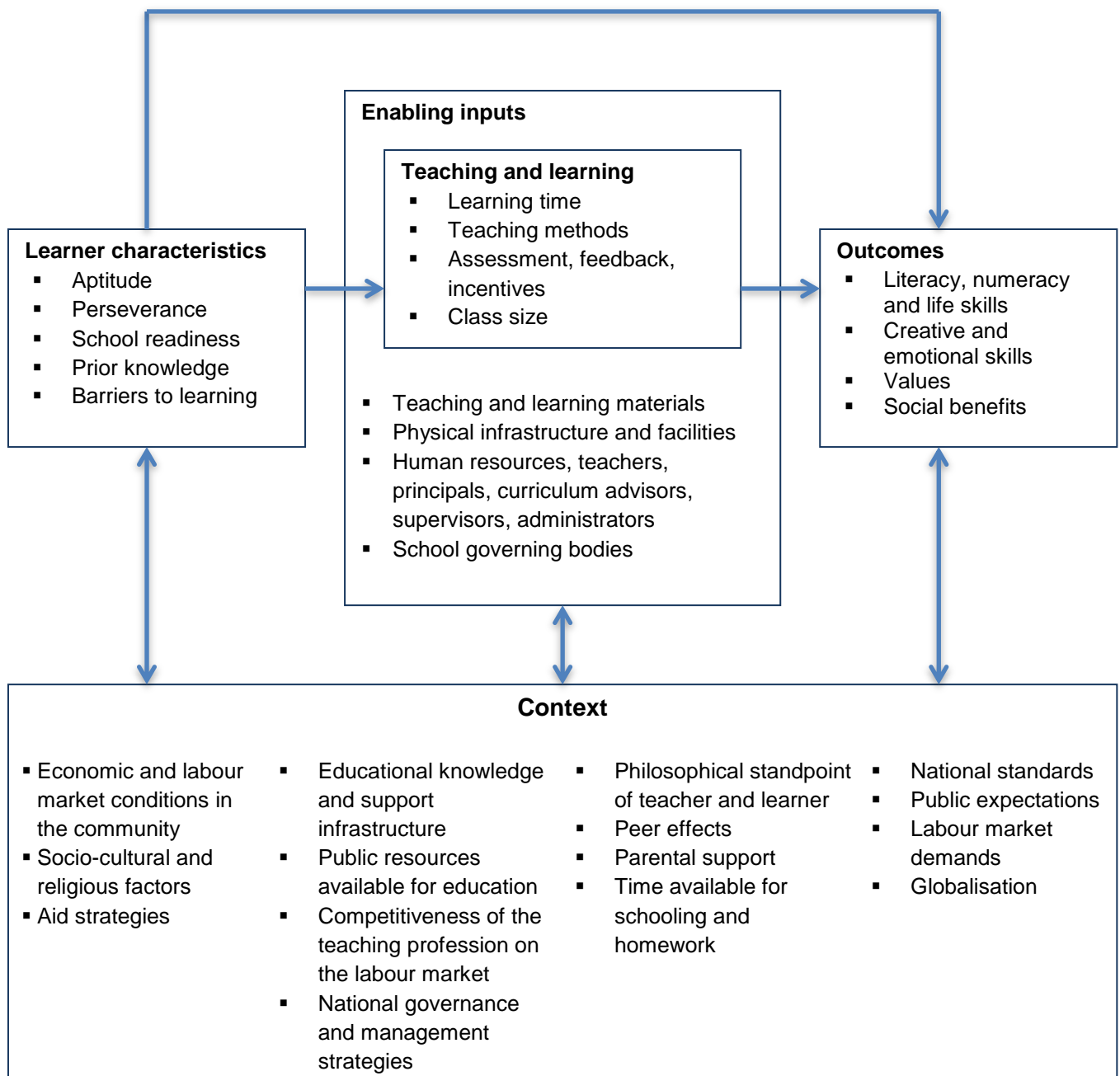


Figure 2.3: A framework for understanding education quality (UNESCO, 2005:36)

UNESCO considers the main elements of education systems and how they interact: learner characteristics, context, enabling inputs, teaching and learning outcomes. This suggested framework could be adapted in order to understand ‘quality teaching’ in Accounting classrooms.

This study is underpinned, first by theories of quality in teaching and learning and, second, by theories of professional development.

Whereas students' literacy skills, general academic achievements, attitudes, behaviours and experiences of schooling are influenced by their background and intake characteristics – the magnitude of these effects pale into insignificance compared with class/teacher effects. That is, the quality of teaching and learning provision are by far the most salient influences on students' cognitive, affective, and behavioural outcomes of schooling regardless of their gender or backgrounds. Rowe (2003:1).

This research has aligned itself to Rowe (2003): teacher quality is regarded as the key determinant of student experiences and outcomes when supported by strategic teacher professional development. This study focuses on the quality of teaching in Accounting classrooms and how professional development can support teaching in order to ensure excellent outcomes by all Accounting learners.

(c) Quality theories

The focus of this study is on the quality of teaching within Accounting classrooms and has essentially been informed by two models, namely; the nine-point template for judging quality programmes (Levine 2006:20), and the five benchmarks of effective educational practice (Strydom, Basson & Mentz, 2012:9).

Levine's nine-point template for judging quality is a scale designed to be used to measure quality of teacher education programmes, but it can be used constructively to measure the quality of teaching in Accounting at school level. The criteria proposed to assess the quality of teacher education programmes are relevant to assessing the teaching of learners in an Accounting classroom. Levine (2006) suggests nine themes by which quality can be measured. The descriptions have been adapted to suit teaching and learning in an Accounting classroom at school level.

Table 2.2: Nine-point template for judging quality (adapted from Levine, 2006)

Theme	Description
Purpose	The programme's purpose is explicit, focusing on the education of learners; the goals reflect the needs of today's learners and society; and the definition of success is linked to learning in the classroom.
Curricular coherence	The curriculum mirrors the purposes and goals. It is rigorous, coherent and organised to teach the skills and knowledge needed by learners.
Curricular balance	The teaching of curriculum integrates the theory and practice of the content.
Faculty composition	The Accounting teachers are experts in teaching and up to date in their field.
Admissions	Learners are admitted to the subject based on their interest, aptitude for the subject and motivation to be successful in the subject.
Degrees	Assessment standards are high and learners are adequately prepared.
Research	Research carried out by teachers is of high quality, driven by practice and useful to their teaching and learners.
Finances	Resources are adequate to support successful teaching.
Assessment	The teacher engages the learners in continuous assessment and the teacher engages in on-going self-assessment with the goal of improving his/her performance as a teacher.

Strydom, Basson and Mentz (2012:9) suggest five benchmarks that can be used by an educational institution to assess effective educational practices and to assess how effective they are in improving outcomes. Table 2.2 below presents this model.

Table 2.3: Benchmarks for quality (adapted from Strydom, Basson and Mentz, 2012:9-11)

The benchmark	Description
Level of Academic Challenge	This benchmark focuses on the extent to which learners find their academic work intellectually challenging and creative. Emphasis is on the importance of the institution setting high expectations for learner performance.
Active and Collaborative Learning	The understanding is that learners learn more when they are intensely and actively involved in their learning and education.
Student-Staff interaction	This benchmark is based on the assumption that when learners interact with their teachers inside and outside the classroom, learners learn how experts think and how to solve problems.
Enriching Educational Experience	This benchmark focuses on the number of learning opportunities granted to learners in order to enhance their academic performance.
Supportive Campus Experience	The focus is on learners' experience of the school environment and the quality of their relations with other learners and teachers.

2.2.2.2 Accounting education: A historical perspective

Formal Accounting originated in 14th century Italy with double-entry bookkeeping. However, Alexander (2002) suggests, that 5000 years before this, the Assyrian, Chaldaean-Babylonian and Sumerian civilisations produced some of the oldest known records of commerce. Similarly, accounting records were kept in ancient Egypt, China, Greece and Rome. An important Greek contribution to Accounting is the introduction of money in the form of coins in about 600 B.C (Alexander, 2002).

Luca Pacioli's 27-page treatise on double-entry bookkeeping is the earliest evidence we have of how Accounting was taught and is the first known treatise on the double-entry bookkeeping system, which we still use today. Pacioli's 'Summa Arithmetica' was the first material on bookkeeping printed in 1494 (Sangster & Scataglinibelghitar, 2010:426). Since then the teaching of the subject has evolved. The teaching and learning environments changed. The blackboard was invented only in 1801 (Sangster, Stoner & McCarthy, 2007:447).

Bookkeeping principles introduced by Pacioli remained generally unchanged until the turn of the nineteenth century (King, Premo & Case, 2009). King *et al.* suggest that many modern cost accounting practices were derived from those used by the United States army between 1861 and 1965. Specialised branches of accounting have since developed to meet the needs of today's complex economic system. These include financial accounting, tax accounting and management accounting. The early twentieth century set the scene for the modern-day accountant and auditor where the International Financial Reporting Standards have become the focus of the profession (Retief, 2012). Technological developments such as the introduction of computers transformed accounting practice and accounting education. According to Fadzil, Haron and Jantan (2005) the first business computer was introduced in 1954. Otieno and Oima (2013:1) suggest that General Electric was the first to use a computerised accounting system in 1954.

2.2.2.3 The subject Accounting in South African schools

(a) Historical background

Before the adoption of the Constitution in 1996, Accounting was taught on two levels in Grades 10 to 12, Higher Grade and Standard Grade. These two levels allowed for learners, who had the ability and insight to perform on a higher cognitive level and who would continue to study the subject at tertiary level, to offer the subject on the Higher Grade. Learners who did not have the necessary ability or who would probably not pursue tertiary studies, could take the subject on the Standard Grade. Accounting was part of the business vocational field. Learners were afforded an opportunity to choose at least one vocationally oriented subject, one of which could have been Accounting (Booyse, le Roux, Seroto & Wolhuter, 2011).

When the Constitution of the Republic of South Africa (Act 108 of 1996) was adopted, it provided a foundation for the transformation of curricula in South Africa (DoE, 2003:1). A major aim of the post-1994 reform to the South African education system was to produce school leavers and graduates who were employable (Booyse *et al.*, 2011). With the introduction of Curriculum 2005 and the Revised National

Curriculum Statement for Grades R to 9 in 2005, financial literacy formed part of one of eight learning areas, namely Economic and Management Sciences (EMS). Basic Accounting was introduced in Grades 8 and 9. In the Further Education and Training Band, learners could elect to take Accounting as one of their seven subjects in Grades 10 to 12. Higher grade and standard grade options in all subjects were abolished. The National Curriculum Statement for Grades 10 to 12 aimed to provide all learners with high knowledge and high skills. The philosophy is that all learners should be granted the opportunity of doing a subject at a high level.

In 2009, the Minister of Basic Education appointed a Ministerial Task Team to review the implementation of the National Curriculum Statement Grades R – 12 to identify the obstacles and issues that stood in the way of quality teaching (DBE, 2011b:3). This process of review resulted in the revising of the National Curriculum Statement by the writing of the Curriculum and Assessment Policy Statement (CAPS) which was implemented in Grades R to 3 and 10 in 2012, Grades 4 to 6 and 11 in 2013, and Grades 7 to 9 and 12 in 2014.

(b) Purpose of Accounting

The purpose of Accounting is to ensure that learners are able to acquire the following competencies:

- record, analyse and interpret financial and other relevant data in order to make informed decisions;
- present and/or communicate financial information effectively by using generally accepted Accounting practice in line with current legislation;
- relate skills, knowledge and values to real-world situations to ensure balance between theory and practice and enter the work-place and/or move to higher education;
- organise and manage own finances and activities responsibly and effectively;
- apply principles to solve problems;
- develop critical, logical and analytical abilities and thought processes and apply these skills to new situations;

- develop ethical behaviour, sound judgement, thoroughness, orderliness, accuracy and neatness; and
- deal confidently with the demands of an accounting occupation (DBE, 2011a:8).

(c) The curriculum

The Accounting curriculum as described in the Curriculum and Assessment Policy Statement (CAPS) focuses on measuring performance as well as processing and communicating financial information. The subject embraces Accounting knowledge, skills and values that focus on Financial Accounting, Managerial Accounting and Auditing fields (DBE, 2011a:8).

(d) The teaching and learning of Accounting

Teaching is a complex and multi-dimensional activity intimately involved in human behaviour. Understanding what constitutes quality teaching is complex. There needs to be a system in place that ensures that every child benefits from quality teaching. Providing access to learning is the collective responsibility of all role-players including the state, officials, teachers, school management, parents and broader school community. Quality teaching is not only about how well the teacher presents the content or the quality of teaching skills. It is about the quality of the learning that takes place as a result of the teaching (Marstens & Prosser, 1998:29; Wei-Ping & Shuo, 2010:63). Hirsh (2009:10) argues that good teaching occurs when groups of teachers in a cycle analyse data, determine learning goals based on the analysis, design lessons together using evidence-based strategies, when teachers are supported in improving their teaching methodology and when they then reflect on how their teamwork and learning have improved the performance of their learners.

Zraa, Kavanagh and Hartle (2011) argue that, largely because computerisation has comprehensively changed the role of accountants from a technical task to one that is increasingly oriented towards the client, teaching and learning of Accounting needs to adjust accordingly in order to meet the challenges of this new role. There has been pressure over the past two decades from various sources to change accounting

education from a narrow and rigid curriculum that places emphasis on technical bookkeeping competencies to emphasising skills such as communication, presentations and critical thinking (Healy & McCutcheon, 2005:32). The emphasis on competencies such as critical thinking and communication is in line with a constructivist approach to teaching. A study by Xiao and Dyson (1999:358) investigated students' perceptions of good teaching. Characteristics of good Accounting teaching are that teachers of the subject should: be knowledgeable; use effective teaching methods; be responsible; be able to make teaching interesting; encourage and facilitate independent thought in students; have good communication skills; be prepared and organised and present lessons in an orderly manner. The teaching of Accounting is discussed further under the sections of pedagogical and assessment practices.

(i) Pedagogy

The particular pedagogical approach adopted to the teaching of Accounting is important. Buckhaults and Fisher (2011:34) argue that, since the number of learners enrolling for Accounting is at a record low, teachers of the subject need to integrate different methodologies in the Accounting classroom. Cooper, McCombie and Rudkin (2002) suggest that there is a direct link between effective teaching and learning of Accounting and the pedagogical framework through which teaching and learning take place. The Curriculum and Assessment Policy Statement (CAPS) for Accounting requires learners to master a number of topics and competencies. Riccio and Sakata (2008) explored a number of teaching methods to facilitate learners' mastery of these competencies within Accounting. These are discussed in the table below where the relation between teaching method, its possible effects on competencies and possible impediments are explored.

Table 2.4: Teaching methods in Accounting

Teaching method	Effects of teaching method in skills development	General impediments
Traditional lecture - chalk and talk	Knowledge acquisition, integration with other learners	None
Teamwork – outside of class	Co-operation, leadership, responsibility, structured group work, interdependence, communication,	To teacher: Size of class, time used by

Teaching method	Effects of teaching method in skills development	General impediments
	shared responsibility	group work, problem of free riders in group situations, need of group reward and individual accountability for performance improvements to occur
Teamwork – during class	Co-operation (social and interpersonal relationship skills), leadership, responsibility, interdependence, communication, shared responsibility	
Problem-solving	Confidence, oral and written communication skills, group interaction skills, cognitive benefits (problem-solving, judgement, dealing with ambiguity, understanding of the real world, comprehension of material)	<p>To learners: Preparation time, frustration, intimidation in discussion</p> <p>To teacher: Preparation time, training time in method, time to evaluate learners, loss of control in classroom, unexpected outcomes, physical and emotional demands</p> <p>To curriculum: Need for technical background, time to cover topic, difficulty in presenting new material and technical material</p>
Individual homework	Independence, written skills, organisation, logical thought	Available resources to research
Library research	Independence (ability to recognise when information is needed and have the ability to locate, evaluate and use information effectively)	Training to access large data bases, multimedia, etc.
Individual work during class	Independence, writing ability, organisation, logical thought	Learners prior background and knowledge of the subject
Internet research	Independence, technology interaction and experience	Media-enhanced classroom facility
Computer based activities	Encourages exploration, self-expression and feeling of ownership by allowing learners to manipulate its components, instant feedback and evaluation, motivation, independence	Media-enhanced classroom facility, preparation time, teaching time, cost, flexibility
Visiting companies	Contact with real business	

Cooper *et al.* (2002) use three worlds to explain the pedagogical approaches linked to teaching methodologies represented in the table below.

Table 2.5: Teaching through three worlds

	World 1	World 2	World 3
Epistemological stance	Independent reality Positivist Rational	Inter-subjective reality Consistent social knowledge	Multiple subjective realities Context dependent
Methodologies	Hypothetico-deductive Generalisations sought	Case study Language focus Active participation Historical	Reflexivity Historical narratives
Pedagogical approach	Facts external to the learner techniques Content-related outcomes	Relational Abstraction meaning Interpreting Re-interpreting Focus on how and why	Abstract meaning Deep approach Critical thinking Reflexive thinking Propensity to enact change

- *World 1: Habitual, seeking comfort in the familiar*

Cooper *et al.* (2002) suggest that many Accounting teachers experienced 'World 1' during their studies where there was a clear distinction between teacher and learner. The focus in this world is on techniques with little or no reference to how these techniques could change over time. The epistemological stance of this world is that Accounting knowledge is independent of the student acquiring that knowledge.

- *World 2: Explaining the familiar*

In this world the teaching of Accounting focuses on learners' ability to relate given concepts to each other in a way that involves interpreting and re-interpreting. This allows students to learn in a qualitative manner and make sense of complex Accounting concepts. Teaching and learning in this world uses a social constructivist approach. Learners are encouraged to participate and share their interpretations with one another. The class works towards re-interpretation.

- *World 3: Disturbing the familiar*

In this world Accounting knowledge is a subjective and pluralistic construction of learners, teachers and their political, social, economic and historical contexts. This world goes beyond 'World 2' since it does not attempt to understand Accounting practice but recognises that Accounting has a moral dimension. It has the capacity to alter the world. Methodologies in this world support personal involvement, moral agency and acknowledgement of the rhetorical role of Accounting including self-reflexive, ethnographic and historical approaches to studying Accounting. Cooper *et al.* (2002) report that learners taught in this world, find the subject intellectually stimulating and one in which critical thought was encouraged.

One of the principles of the Curriculum and Assessment Policy Statement (CAPS) encourages an active and critical approach to learning rather than rote learning and uncritical memorisation of information (DBE, 2011a:4). Drake (2012:39) describes active learning as teaching methods that place the responsibility of learning on learners. In a study conducted by Abeysekera (2011:10) learners who participated favoured an active approach for their learning and cited as reasons for their preference the following: the opportunity to engage actively in discussion by asking questions and clarifying thoughts which makes difficult content easier to understand; developing skills related to other assessment tasks such as presentations; and learning to apply concepts through practice.

'Pedagogies which encourage abstract meaning, deep approaches to learning, critical thinking, reflexivity, a tolerance for ambiguity and a propensity to enact change are necessary in Accounting education (Cooper, McCombie & Rudkin, 2002:18).' Duron, Limbach and Waugh (2006:160) describe critical thinking as the ability to analyse and evaluate information. They claim that critical thinkers raise fundamental questions and problems, express them clearly, collect and consider relevant information, use abstract ideas, reason open-mindedly and communicate effectively. It is important that learners are engaged in critical thinking since 30% of

their assessments are based on the upper two levels of Bloom's taxonomy which engages critical thinking. Duron *et al.* (2006:161) suggest a five-step framework that can assist learners to develop critical thinking skills. This framework is depicted in the figure below.

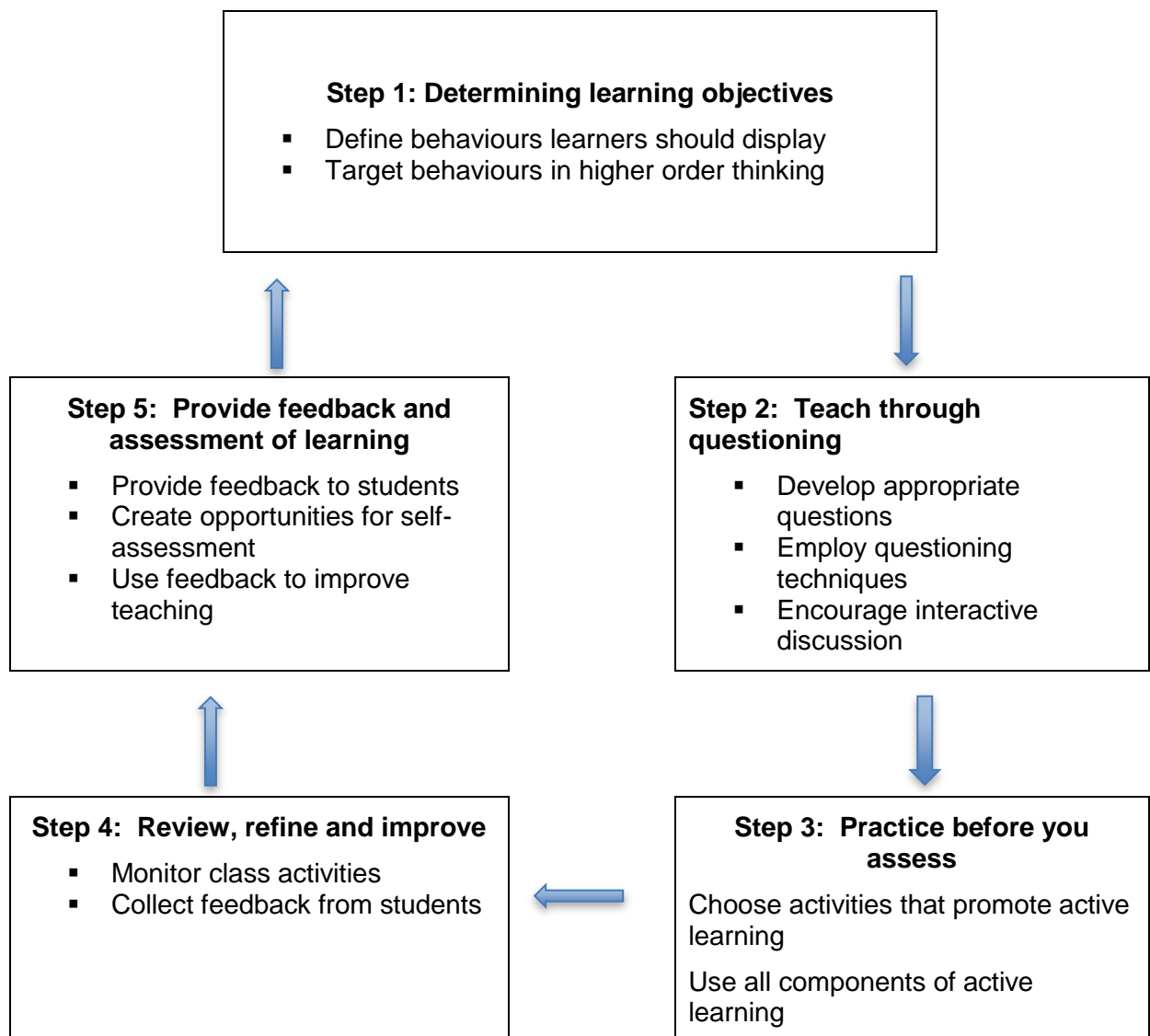


Figure 2.4: 5-Step model to prompt learners toward critical thinking

In the first step, teachers need to determine learning objectives as well as activities and assessments that cover a range of taxonomies: these should include activities and assessments linked to the higher levels of Bloom's taxonomy in order to engage learners in critical thinking. The second step stresses the importance of teaching

through questioning. Designers of this model argue that teachers should become highly-skilled questioners who have mastered the skill of asking both convergent and divergent questions. Convergent questions seek specific answers and apply to the lower levels of Bloom's taxonomy of knowledge, comprehension and understanding. Divergent questions are open-ended and encourage critical thinking which is aligned to analysis, synthesis and evaluation levels of Bloom's taxonomy. The third step requires teachers to think about what should be happening in the subject and consider carefully the kinds of active learning opportunities that promote critical thinking. The fourth step involves teachers in monitoring classroom activities and tracking learner participation in order to review, refine and improve their teaching practice. The fifth step, of providing feedback and assessment of learning, is essentially to enhance the quality of learning. It allows the teacher to ascertain which of the objectives in step one were achieved or not.

A learner-centred approach to teaching encourages students to embrace a deep approach to learning. Research conducted by Beausaert, Segers and Wiltink (2013:11) found that learners who described their teachers as more teacher-centred, were more likely to foster a surface approach to learning. Learners who described their teachers as more learner-centred were more likely to adopt a deep approach to learning.

A study conducted by Postareff and Lindblom-Ylane (2008:112) divided approaches to teaching into two broad categories: the learning-focused approach and the content-focused approach. Table 2.4 is a summary of descriptions of teaching with four broad aspects in each of the two categories.

Table 2.6: Variations in descriptions of teaching

	Learning-focused approach	Content-focused approach
Teaching process	<i>Planning of teaching:</i> <ul style="list-style-type: none"> ▪ Learners' needs, prior knowledge and expectations are starting point when planning teaching ▪ Plan not too rigid with space for adapting to situation 	<ul style="list-style-type: none"> ▪ Teachers' own interests are starting point when designing teaching ▪ Exact schedules with little space for change
	<i>Teaching practices:</i> <ul style="list-style-type: none"> ▪ Improvisation used to construct 	<ul style="list-style-type: none"> ▪ Teaching takes place

	Learning-focused approach	Content-focused approach
	teaching to suit different learners <ul style="list-style-type: none"> Knowledge is constructed together with learners Teacher is aware of learners' different ways of learning and accommodates this in order to enhance learning 	according to exact plan <ul style="list-style-type: none"> Teacher transmits knowledge to learners Teaching method chosen according to what is comfortable for the teacher
	<i>Assessment practices:</i> <ul style="list-style-type: none"> Assessment is directed to measure students' deep understanding Teacher uses variety of assessment techniques 	<ul style="list-style-type: none"> Traditional forms of assessment used which is comfortable for teacher
Learning environment	<i>Teachers' role</i> <ul style="list-style-type: none"> Teacher encourages learners to be critical and active Teacher is a facilitator and has equal relation with learners Learners learn from the teacher and vice versa Teacher has a positive attitude towards teaching 	<ul style="list-style-type: none"> Teacher points out important content Teacher has more distant relation with learners Learners learn from the teacher who is the expert Teacher sees teaching as an obligation
	<i>Learners' role</i> <ul style="list-style-type: none"> Teacher sees students as active participants Learners are capable of finding answers by themselves Learners are individuals with unique needs Learners need to take responsibility for their own learning 	<ul style="list-style-type: none"> Teacher sees learners as less active recipients Not much can be expected of learners Teacher sees learners as a crowd of people Teacher is responsible for learners' learning
	<i>Interaction</i> <ul style="list-style-type: none"> Interaction between teacher and learners' improves learner achievement Knowledge is constructed through interaction Interactive elements are used with all class sizes in order to enhance student learning 	<ul style="list-style-type: none"> Interaction does not enhance learner achievement Teachers scared of, or cannot use, interactive teaching methods Interactive elements are not used with large class sizes
Learning environment	<i>Atmosphere</i> <ul style="list-style-type: none"> Good, safe atmosphere that encourages learners to present their views Atmosphere constructed together with the learners 	<ul style="list-style-type: none"> A more dominant atmosphere Teacher tries to create a good atmosphere through good performance or humour
Conception of learning	<ul style="list-style-type: none"> Learning is about insights, application of knowledge, developing views, critical thinking and deep understanding 	<ul style="list-style-type: none"> Learning is about memorising facts or remembering subject content Learning is about producing

	Learning-focused approach	Content-focused approach
	<ul style="list-style-type: none"> Learning is a process whereby learners construct their own views 	the correct answers which can be found through studying subject literature (textbooks)
Pedagogical development	<i>Development of one's own teaching</i> <ul style="list-style-type: none"> Teacher is motivated to develop him/herself Development of one's own teaching improves learner performance 	<ul style="list-style-type: none"> Teacher is less motivated towards developing his/her own teaching Aim is to be promoted or achieve salary increases
	<i>Pedagogical awareness</i> <ul style="list-style-type: none"> Teacher is aware of his/her pedagogical skills and has processed his/her own teaching 	<ul style="list-style-type: none"> Teacher has not reflected on his/her teaching practices and is not aware of the kind of teacher he/she is

The Accounting curriculum requires that ten percent of all examinations include problem-solving questions using critical and creative thinking (DBE, 2011a:44). In order to equip learners with skills needed, it is important that teaching and learning be geared towards learners developing these skills through engaging them in problem-solving activities. Milne and McConnell (2001:63) suggest that, by grappling with a multi-faceted situation and exploring issues deeply, learners are encouraged to determine whether a problem exists, define what they believe the problem is, identify their understanding of it, find additional information needed to fully comprehend the problem and resources from which other information can be sourced, generate possible solutions, analyse their solutions, gather information and present a solution to the problem.

The Accounting curriculum requires integration between topics (DBE, 2014b:6) in teaching and in assessment. Research conducted by Singh (2011:215) with Grade 11 Accounting learners found that there is limited integration. Different areas of the curriculum are treated as separate topics. This does not contribute towards the expansion of the learners' knowledge base. According to Ngwenya and Maistry (2012:21) Accounting involves communicating financial information for the purpose of making appropriate financial decisions. There has been a move away from emphasising the recording of transactions and primary bookkeeping skills to an

understanding of accounting principles that underlie the analysis and interpretation of financial information.

(ii) Assessment in Accounting

Assessment is an integral part of teaching and learning that includes both informal and formal assessment. Stronge, Ward and Grant (2011:341) regard assessment as an on-going process that takes place before, during and after teaching. The purpose of informal assessment is to collect information on learners' performance that can be used to improve their learning. The results of formal assessment are recorded and used for progression purposes. Formal assessments need to cater for a range of cognitive levels as reflected in the table below:

Table 2.7: Cognitive levels

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

Problem-solving features strongly. It is required that approximately 10% of all examinations should include problem-solving questions. Learners need to demonstrate critical and creative thinking. These should include the solving of real-life problems related to the Accounting curriculum (DBE, 2011a:44). Policy indicates that assessment in Accounting should include not only recording, reporting and

interpreting of financial information but encourage critical reflection on various issues related to Accounting (DBE, 2011a:40).

Research conducted by Ngwenya and Maistry (2012:24) into how Accounting teachers understand assessment, highlights the importance of written work and independent practice as a crucial element of formative assessment. The nature of the discipline requires learners to perform regular, daily application exercises in order to develop an understanding of new concepts, content and skills. In this way, teacher and learner are able to determine the level of understanding gained and detect problems mutually.

(iii) Factors that influence the quality of teaching

Xiao and Dyson (1999:345) report a number of challenges experienced in Accounting education that hamper quality teaching in this field in China. Teachers are demotivated: due to relatively poor conditions it has been difficult to retain teachers. Those who stay are not enthusiastic about their profession. There is a considerable shortage of qualified teachers. Old-fashioned teaching strategies are prevalent where teachers concentrate on transmission of knowledge rather than developing learning abilities and skills of learners. Textbooks are inadequate. The system of assessing performance of teachers and teaching quality is largely ineffective.

Hattie (2003:1) identifies factors influencing the performance of learners: what the learner contributes to the teaching process; the curriculum; the policy; the principal; the school environment; the teacher and the teaching strategies he or she employs; the home. These factors are discussed according to three main categories, the teacher, the learner and the context.

- *The teacher*

Berliner (2005:205) argues that one way of knowing whether teachers are competent, skilled and qualified to teach is by the evidence of how well children are learning. Evidence, based on learners' performance in the National Senior Certificate

examinations, displays a bleak picture of the competence of teachers of Accounting in the Western Cape and even more so in the broader South Africa. Only 65,7% of learners passed the subject nationally and only 74,4% of learners passed the subject in the Western Cape in 2013 (DBE, 2013:81).

Amoor (2010:5) suggests that a quality teacher is someone who has mastered the subject he or she teaches as well as how to teach it; understands how learners learn and knows how to address challenges or problems experienced by the learners; and is able to use effective teaching methods for all learners including those with special needs. Similarly, Kennedy (1990) suggests that teachers who are experts in their subject stand out from others based on three aspects. First, they know a great deal of specific content; second, they have formed various complex relations between the different areas of content; and third, they know how to approach the latest difficulties or dilemmas and how to construct novel strategies within the subject.

Many researchers agree that quality teaching is two-dimensional: teachers are experts in their subject field and able to teach the content in a way that motivates learners to study (Clifford, 2008:5; Borko, 2004:5). Borko (2004) suggests that in order to promote learners' conceptual understanding, teachers should have a deep and adaptable knowledge of the subject they teach. Accounting is no different; particularly since it is a highly-specialised discipline, one that changes with technological and developmental changes in practice. Mohidin, Jaidi, Sang and Osman (2009:21) propose that, since Accounting is a professional subject, it is essential that teachers of the subject are equipped with the knowledge and skills required.

According to Hattie (2003:2), what teachers know, do, and care about, is essential to the learning process. The quality of an education system cannot exceed the quality of its teachers (Onwu & Sehoole, 2011). Shulman (1987:7) relays the view that teaching starts with a teacher's understanding of what is to be learned (knowledge of the subject) and how it should be taught (teaching methodologies). Bertram (2011:6) suggests that teachers need to have a deep understanding of the concepts of the discipline they teach. This understanding of concepts, how they are related and

organised, enables teachers to draw on the content knowledge of the subject for teaching. Content knowledge or knowledge of the subject discipline is primary but Shulman (1987:8) identifies seven categories of knowledge that a teacher should have:

- Content knowledge;
- General pedagogical knowledge, with special reference to those general principles and approaches to classroom management and organisation that appear to transcend subject matter;
- Curriculum knowledge, with particular understanding of materials and programmes that serve as ‘tools of the trade’ for teachers;
- Pedagogical content knowledge: that special combination of content and pedagogy that is uniquely the domain of teachers, their own special form of professional understanding;
- Knowledge of learners and their characteristics;
- Knowledge of educational contexts, ranging from the workings of the group or classroom, governance and financing of school districts to the character of communities and cultures; and
- Knowledge of educational ends, purposes, values, and philosophical or historical foundations.

Amoor (2010:6) suggests that the qualifications and experience of teachers affect the quality of their teaching. Linked to this idea, is the importance of monitoring and mentoring first-time teachers.

The environment that teachers create in their classrooms plays an important role in teaching, learner experiences and performance of learners. Byrne, Finlayson, Flood, Lyons and Willis (2010:370) suggest that teachers should create learning environments which encourage learners to think independently, develop their own understanding of materials, solve problems, analyse and interpret information and relate it to prior knowledge and apply knowledge to emerging circumstances.

- *The learners*

The Curriculum and Assessment Policy Statement (CAPS) encourages learners to engage in an active and critical attitude to learning rather than routine and uncritical learning of assumed truths (DBE, 2011a:4). The curriculum aims to produce learners who are able to:

- Identify and solve problems and make decisions using critical and creative thinking;
- Work effectively as individuals and with others as members of a group or team;
- 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;
- 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 (DBE, 2011a:5).

Research conducted by Ngwenya and Maistry (2012:26) raises the concern of learners entering Accounting at Grade 10 level without having foundational Accounting knowledge and skills in place. This pedagogical lacuna creates a problem that teachers in Grade 10 are left to deal with. Schreuder (2010:97) argues that Grade 10 teachers have to teach Grade 8 and 9 content before starting with the Grade 10 content: learners enter Grade 10 with little or no knowledge of the Grade 8 and 9 Accounting syllabus. It is important for learners to understand fundamental principles of Accounting; many basic concepts are supposed to be taught in Grades 8 and 9. Accounting concepts and principles build upon one another (Borja, 2005); they are incremental or pyramidal in nature.

The approach learners have to learning affects the quality of their learning. Learners need to be 'deep learners'. Healy and McCutcheon (2005:33) describe such learners as those who 'actively engage in the learning process, they abstract meaning and apply knowledge beyond the educational context' as opposed to 'surface learners' who understand learning as something which is outside them and who consider themselves to be docile receivers of knowledge. Active participation by learners enables the learning process and supports deep learning (Beekes, 2006:25). In addition to surface and deep learning, Lublin (2003) includes a third approach to learning: strategic learning. Lublin (2003) differentiates between the three approaches to learning as follows:

Table 2.8: Differences between approaches to learning

Deep learning	Surface learning	Strategic learning
Actively seek to understand the material/subject	Try to learn in order to repeat what has been learned	Intends to obtain high grades
Interact vigorously with the content	Memorise information needed for assessments	Organises time and distributes effort to maximum effect
Make use of evidence, inquiry and evaluation	Adopt a narrow view and concentrate on detail	Ensures the conditions and materials for studying are appropriate
Relate new ideas to prior knowledge	Fail to distinguish principles from examples	Uses previous examination papers and assessments to predict questions
Tend to read and study beyond the minimum requirements	Sticks closely to the subject requirements	Uses marking criteria carefully
Are motivated by interest	Are motivated by fear of failure	

Borja (2005:29) suggests that Accounting learners enter an 'intellectual battlefield': they struggle to understand new and unfamiliar concepts and principles. He proposes that the success of learners can be influenced by learners knowing what level they are at, being prepared for each class and by having an idea of what to expect from every lesson.

- *Context*

Puttee and Mezzina (2008:36) argue that teaching and learning are wide-ranging and fluctuate in quality depending on the learners involved. Teachers should evaluate the content and the audience each time a lesson is taught. Khupe, Balkwill, Osman and Cameron (2013:167) argue that, although schooling has universal traits, each country, province, district and school, has characteristics that are unique to its specific context, depending on complex interconnected social, economic, political, historical and cultural factors. Twenty years since the institution of the constitution and the first democratically elected government, schools in the Western Cape still vary immensely in terms of facilities and resources; a situation that can be ascribed directly to the apartheid system of society and schooling. The inequity in teaching quality and resources across classrooms, schools and districts continues to deny many learners the opportunity for academic excellence and success. This is not a situation unique to South Africa: Hirsh (2009:11) reports the same phenomena in other countries. Various nations have, over the past number of years, observed the need to implement policies to correct inequities in their schools, such as the No Child Left Behind Act of 2001 in the USA.

Large class sizes, a situation in many classrooms across the Western Cape and the rest of South Africa, hamper quality teaching and assessment in Accounting. It is difficult for teachers to provide individual attention, feedback, mark learners' work and create opportunities for group work (Ngwenya & Maistry, 2012:26) when classes are too large.

2.2.2.4 The accounting profession

Research conducted by The South African Institute of Chartered Accountants (SAICA) in 2008 confirms the existence of skills shortages in the fields of financial management, accounting and auditing. These skills are experienced from clerical through to professional levels. The shortage is most severe at the professional levels (SAICA, 2008:5). This shortage of accounting skills is a phenomenon not unique to

South Africa. Xiao and Dyson (1999:341) report that, in spite of China prioritising education, its education system was not able to meet the growing demand for accounting employees in number or level of expertise required. Deines, Bittner and Eichman (2012:113) predict that the accounting profession will experience a 50% drop in its positions in the next ten years and that the profession will need to compete with other professions such as law, medicine and engineering which will be replacing professionals from the 'Baby Boomer' generation.

The accounting profession world-wide has been struggling to attract the best learners to the profession. Sugahara, Kurihara and Boland (2006:406) suggest that poor perceptions of accounting careers by secondary school teachers and career advisors play a key role in making the accounting profession less attractive to learners. Buckhaults and Fisher (2011:31) suggest that Accounting education at all levels has been on the decline for years even though there is a high demand for careers in this discipline. Many regard Accounting as a boring, pencil-pushing subject or simply know nothing about it at all. Such prejudices or lack of knowledge cause anxiety for both teachers and learners which in turn negatively affects teaching and learning.

2.2.3 Professional development

The right to quality education for all is a right without restriction and is one of the fundamental rights in the democratic South Africa (DoE, 2005:3). Although quality education is dependent upon various factors, the teacher remains the most powerful resource in education. The Department of Education acknowledges that various factors prevent some schools from having access to good teachers:

We tend to think of 'quality' in terms of class-sizes and hardware (buildings, facilities, equipment, etc., but well-qualified and committed, professional teachers are (a) key agents in the quality of schooling, (b) the most expensive resource in the system, and (c) School Governing Body appointments, and other factors, tend to concentrate good teachers in particular schools (DoE, 2005:39).

The professional development of teachers is more important than it has ever been in history. Every proposal for change in any educational institution accentuates the

need for professional development of high quality. Guskey (2000:3) cites two key reasons for this. First, the knowledge base for education including all subjects and disciplines is growing rapidly. Teachers need to stay abreast of the emerging knowledge within their subject area. Second, changes in education including structural change in the organisation of schools and other policies, demand teachers change their roles and take on new responsibilities. Successful professional development activities become important if teachers are to succeed in these new roles. Little (1993:130) supports Guskey's notion of professional development needing to respond to change. He identifies a number of reforms that take place in education including reform in curriculum, subject matter, school organisation and uses of assessment.

The South African National Education Policy Act 27 of 1996 requires teachers to be subject specialists. Teachers should be well-grounded in knowledge and skills related to their particular discipline and be aware of different approaches to teaching and learning (South Africa, 2000:A-47). Professional development of teachers is therefore crucial in ensuring that teachers fulfil this requirement, especially in the light of the rapid pace at which knowledge is developing.

In 2009 Beyers suggested that teachers face an educational dilemma: the world they grew up in, and were trained in, is rapidly evolving. In a third-world country such as South Africa this is exacerbated by the realities facing a diverse range of schools from remote rural schools at one end of the spectrum to modern, digital, urban classrooms at the other. Continued professional development of teachers needs to meet the challenges teachers face in this rapidly changing milieu.

2.2.3.1 Historical background

Professional development is not a relatively new phenomenon but in fact has been fundamental to education since the time of the early Greeks (Guskey, 2000:1). Understanding professional development has altered over the years. Traditionally, teachers had a narrow view of professional development; regarding it as a special event limited to three or four days per year with teachers themselves having little or

no input (Guskey, 2000:14). This narrow view has broadened over the years: conceptual understanding of professional development now includes a wide range of activities and processes.

Guskey (2002:381) argues that, although professional development has been generally accepted as important in improving education, reviews of research suggest that most programmes tend to be ineffective. Professional development seemingly ignores critical factors such as what motivates teachers to engage in professional development and the process by which transformation in teachers occurs.

It is important that professional development activities move from traditional approaches to more successful, flexible and democratically structured models. Recently, the professional development of teachers has been regarded as a long-term process including regular opportunities, systematically arranged to promote growth and development in the teaching profession. This new perspective of professional development is based on constructivism where teachers are engaged in tasks of teaching, assessment, observation and reflection (Villegas-Reimers: 2003:13).

2.2.3.2 Conceptual understanding

Professional development can be described broadly as the development of a person in his or her professional role (Villegas-Reimers, 2003:11). Teachers need to update their knowledge and skills continually just as professionals in any field are expected to do. Professional development in education is described by Guskey (2000:16) as a process activity designed to enrich professional knowledge, skills and attitudes of teachers to improve the learning of students.

Avalos (2011:10) defines teacher professional development as teachers' learning: that is how they learn and how they apply their knowledge in their teaching in order to facilitate the learning of their pupils. Professional development is viewed by Postholm (2012:406) in a constructivist paradigm: he suggests that learning takes place when

an individual is taught or mentally stimulated. Knowledge is the creation of meaning and understanding within a social context.

2.2.3.3 Theories of professional development

In order to understand existing professional development activities with the aim of suggesting a model for teachers of Accounting that will enhance quality teaching and ultimately learner performance, professional development is viewed, in this research, through the lens of the following theories: each one of which plays a separate yet crucial role in professional development:

- Desimone's key features
- The nine models of Kennedy
- Guskey's alternative model

Professional development engagements can take the form of varied activities including the formal and informal. Desimone (2009:183) identifies five key features, which should form the basis of an effective professional development experience.

- Content focus is considered to be the most influential characteristic. Activities should focus on subject content and how learners learn that content.
- Active learning includes opportunities for teachers to engage in active learning such as observing expert teachers or being observed, followed by interactive feedback and discussion.
- Coherence is the extent to which professional development is consistent with teachers' knowledge and beliefs.
- Duration of activities is important. Intellectual and pedagogical change require professional development activities that are of sufficient duration including the span and number of hours spent on the activity.
- Collective participation requires teachers from the same school, grade or department to engage in joint professional development activities which can lead to collaboration and discourse; influential tools in teacher development.

Kennedy (2005:236) identifies nine models for continued professional development.

- *The training model*

In this model, the expert delivers the training and the teacher is passive. Training is delivered predominantly at a central venue away from the school and lacks a connection with the classroom context.

- *The award-bearing model*

Here, teachers are required to complete an award-bearing or qualification-related programme of study. The Advanced Certificate in Education is an example of such a training course.

- *The deficit model*

This is where professional development activities are intended to redress a weakness in teacher performance or in the outcomes of their learners. This model suggests that the blame for deficiencies in the system and in learners' performance is placed squarely on the teachers' shoulders.

- *The cascade model*

This model involves teachers or officials attending training activities and then cascading or disseminating the information to colleagues or other teachers. Knowledge or information is viewed as the most important aspect of the activity where context is not taken into account.

- *The standards-based model*

This model relies on a behaviourist approach focusing on the competencies of individual teachers resulting in rewards.

- *The coaching/mentoring model*

The unique characteristic of this model is the one-to-one relation between two persons where coaching is more skills-based and mentoring involves an element of counselling. Professional learning can take place within the school context and is enriched through discussions with colleagues.

- *The community of practice model*

Although similar to the coaching/mentoring model, a key difference is that the community of practice generally involves more than two people. Learning within this community occurs as a result of that community and its collaborations and not only as a result of planned activities.

- *The action research model*


This model recognises the participants themselves, in this case teachers, as the researchers, with a view to improving the quality of their practice. It allows teachers to engage critically and question their own practice. It allows for transformative practice and professional autonomy.

- *The transformative model*

Central to this model is the combination of practices and conditions that support transformation.

Kennedy (2005:247) suggests that opportunities for professional learning and development can be placed on a continuum. The purpose of the model can be allocated to one of three categories: transmission, transition or transformation. The table below, representing this framework, suggests an increasing capacity for professional independence from transmission through transitional to transformative categories.

Table 2.9: Kennedy's framework for analysing professional development activities

Model of continuing professional development	Purpose of model
The training model The award-bearing model The deficit model The cascade model	Transmission <div>  <div>Increasing capacity for professional autonomy</div> </div>
The standards-based model The coaching/mentoring model The community of practice model	Transitional
The action research model The transformative model	Transformative

Guskey (2002:383) proposes that the three major aims of professional development programmes are transformation in the classroom practices of teachers, change in their attitudes and beliefs, and change in the learning outcomes of their learners. Guskey suggests an alternative model where the sequence in which these outcomes occur is regarded as significant. According to this model, significant change in teachers' attitudes and beliefs will take place only after there is evidence of improved learning by students, as a result of changes made in classroom practices. The experience of successful implementation changes teachers' attitudes and beliefs: they believe that it works because they have seen that it works and it is this experience or realisation that informs their attitudes and beliefs. This is illustrated in the figure below:

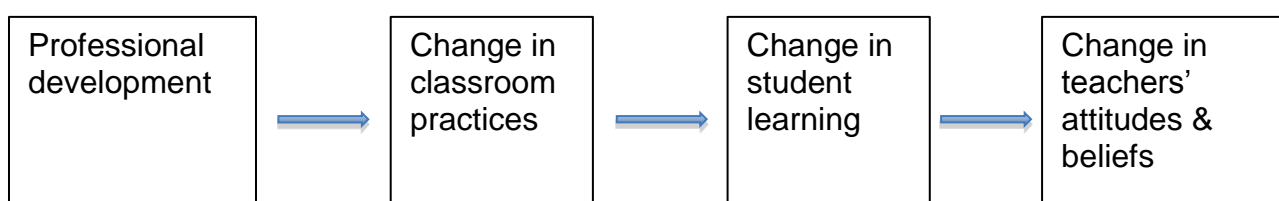


Figure 2.5: Guskey's alternative model

Archibald, Coggshall, Croft and Goe (2011:16) identify the following five characteristics of quality professional development:

- Alignment with school goals, state and district standards, assessments and other professional learning activities including formative teacher evaluations;
- A focus on core content and the modelling of teaching strategies linked to the content;
- Opportunities for active learning of new teaching strategies;
- Opportunities for collaboration among teachers; and
- Inclusion of entrenched follow-up and feedback.

2.2.3.4 Adult learning theories

Understanding how adults learn can enrich the professional development of teachers. Adult learning theories, embedded in constructivist and problem-based learning approaches, provide a powerful framework for the professional development of teachers. Karagiorgi, Kalogirou, Theodosiou, Theophanous and Kendeou (2008:125) assert that a critical aspect in terms of teaching strategies is to ensure that learning methods used amongst adults match the learning processes they are expected to engage in with their students, so that they are able to experience these processes themselves. Adult development theories provide a framework for understanding how adults learn and provide meaningful insight into the effective design of professional development programmes which meet the needs of teachers. Trotter (2006:8) discusses how the following theories can affect professional development programmes:

- *Age and stage theories*

Age theorists contend that the issues adults face change according to their chronological age. As individuals age, they become increasingly reflective of their lives and careers, making more informed decisions about their futures. Professional development programmes should consider the practical knowledge of teachers, provide opportunities for reflection through discussion or journaling,

which allows teachers to express themselves. Stage theorists believe that adults pass through distinct yet different stages. They see intelligence as something that evolves as adults attempt to make sense of the world.

- *Cognitive development theory*

These theorists posit that the cognitive or intellectual development of adults moves from concrete to abstract. Adults move through stages: the most advanced stage operates more from internal than external standards. Experienced teachers are more likely to be committed to self-affirmation than externally-generated successes. Professional development activities should take cognizance of the different needs of their teachers in order to make the development process more meaningful and transferable to the classroom.

- *Functional theory*

Self-directedness is recognised as a focus of adult learners. These theorists believe that adults prefer to plan their own educational paths and choose topics and programmes that they can directly apply in their own classrooms. Professional development programmes should, in their view, focus on content and skills that teachers can transfer to their classrooms.

Knowles developed five assumptions around his concept of andragogy. Adults have an independent self-concept and can direct their own learning. They have a wealth of experience which is a rich resource to the educational environment. They have learning needs which are closely related to their changing roles. Adults are problem-centred and concerned with urgent application of knowledge. Adults are better motivated by internal than external factors (Merriam, 2001:5). Blondy (2007:117) suggests that Knowles's focus on self-direction, learner proficiencies and a problem-centred approach to learning is consistent with constructivism. Webster-Wright (2009:706) argues that Knowles's tenets of andragogy are no longer restricted to adult education: the concept of drawing on prior knowledge and experiences of the

learner has become the basis of good teaching methodology across all fields of education.

Allen (2007:27-34) discusses the following theories in exploring adult learning:

- *Behaviourism*

Behaviourists believe learning is driven by stimulus and response. Behaviourism takes a mechanistic approach to learning which excludes feelings or anything not observable. The primary aim is to bring about a change in behaviour.

- *Cognitivism*

This perspective of adult learning highlights the importance of considering the process of learning from the learner's viewpoint. Teachers assist learners in linking new ideas to prior knowledge and experience. This approach suggests that learning opportunities should involve opportunities for learners to be engaged actively in the learning process with a focus on real-life problems.

- *Social learning*

This perspective stresses the need for teachers to model desired behaviours.

- *Developmentalism/Transformative learning*

Developmentalism is similar to cognitivism: it closely examines the learner's system of making meaning. Transformative learning takes place when individuals critically reflect upon their situation and their learning. Individuals transform their thinking and perceptions of the world through deep reflection.

Transformative learning has become a focal point in adult education over the last twenty years. More than 30 years ago, Mezirow introduced a theory on adult learning: the transformative learning theory is uniquely adult and grounded in human communication (Taylor, 2008:5). The Transformative Learning Theory is relevant to

this study. Professional development interactions should be designed with the aim of fostering change: in teaching practices, in attitudes of teachers and learners, and in learning outcomes of learners. Slavich and Zimbardo (2012:) view transformative learning as a process of effecting change in a frame of reference that defines the world of adult learners, including habits of mind such as habitual ways of thinking, feeling and acting; and points of view such as attitudes, values, beliefs and judgements. Adults acquire experiences of various kinds: associations, concepts, values, feelings, frames of reference which define their world (Mezirow, 1997:5). Taylor (2008:5) explains frames of reference as 'structures of assumptions and expectations that frame an individual's tacit point of view and influence their thinking, beliefs and actions'. This theory of adult learning by Mezirow is grounded in cognitive and developmental psychology: the process of making meaning from experiences through reflection, critical reflection and critical self-reflection.

Taylor (2008:7) suggests three alternatives to Mezirow's psycho-critical perspective of transformative learning. A psychoanalytic view is regarded as a process of individuation, a life-long journey to understanding oneself through reflecting on psychic structures such as ego and persona. A psycho-developmental view reaches across a lifespan, reflecting continuous, incremental and progressive growth: the view of epistemological change is central. In these two views, the individual is the unit of inquiry with minimal thought of the role of context and social change in transformative understanding. A social-emancipatory view regards people as subjects who constantly reflect, and act upon, the transformation of their world.

Professional development of teachers can be classified broadly into two phases: the first phase is the initial teacher-training that teachers receive in order to become qualified teachers; known as pre-service training (PRESET). The second phase is continued professional development which includes the professional development activities teachers engage in during their service as teachers. This second phase is referred to as in-service training (INSET).

2.2.3.5 Initial teacher training

Valencic Zuljan, Zuljan & Pavlin (2011:486) define a teacher's professional development as experience-based learning which starts with training related to university education. Teacher education starts with initial professional education of teachers and stretches to the continued professional development of qualified teachers. The National Policy Framework for Teacher Development in South Africa was developed with the aim of providing clarity for a wide range of teacher education activities from initial training to self-motivated professional development. The policy aims to ensure that teachers are adequately equipped to perform their professional duties and that they are able to enhance their competence and performance. Furthermore, it aims to fill all vacancies with appropriately qualified teachers in order to maintain a healthy balance between supply and demand of competent teachers. It aims to place the teaching profession in high regard among the South African population (DoE, 2007:1).

There has been a sharp decline, however, in the number of students enrolling for teacher training. At the end of 2006, over 6 000 new teachers graduated whereas more than 20 000 teachers left the profession (DoE, 2007:10). The policy for teacher education aimed to reverse this tendency by means of a recruitment campaign. The National Education Department promised to invest resources in initial teacher training through funding to student teachers who would be contracted to Provincial Education Departments when qualified. The experience teachers gain during their initial teacher-training plays a dominant role in determining the way they teach. Valencic Zuljan *et al.* (2011:485) suggest that the methods they observe as effective teaching practice during their studies are, generally, transferred to their places of work.

The extent and quality of teacher education is important for teachers' effectiveness (Darling-Hammond, 2000:166). She suggests that increased demands on teachers necessitates that teachers have extensive and adaptable knowledge of their discipline. They should be able to present ideas powerfully, organise a productive learning process for learners at different levels of prior knowledge, assess how and

what learners are learning and adapt teaching methods to cater for different learning approaches.

In light of substantial changes taking place in education, no amount of initial training can fully equip teachers with the knowledge and skills needed to teach throughout their teaching careers (Quan-Baffour & Arko-Achemfuor, 2009:111). Research reveals that certain topics of the Accounting curriculum were not covered in their initial studies and they could therefore not teach these effectively based purely on their initial training (Quan-Baffour & Arko-Achemfuor, 2009:115).

2.2.3.6 Continued professional development

All professions need continued professional development: teaching is no exception. Teaching is a profession that requires sustained learning. It is important that teachers are given ample opportunities to enrich their knowledge and skills in order to provide quality teaching to learners. On-going professional development assists teachers in acquiring the most up-to-date and relevant knowledge of the subject they teach. Professional development can serve a number of purposes, such as: correcting weaknesses in skills and knowledge of teachers, keeping teachers up-to-date with developments in the discipline or meeting the needs of specific groups of teachers (Hightower, Delgado, Lloyd, Wittenstein, Sellers & Swanson, 2011:12). Professional development for teachers is acknowledged to be a crucial vehicle for enhancing the quality of teaching and learning in schools (Ingvarson, Meiers & Beavis, 2005:2).

The problem of attrition needs to be dealt with. Continued professional development could be one of the ways of doing this. In America, induction programmes are used to meet some of the challenges faced by beginner teachers (Algozinne, Gretes, Queen and Cowan-Hathcock, 2007:137). Various factors increase demand for teachers at schools: the increasing number of learners previously not in school but now included, an unusually high mortality rate and large-scale migration from rural to urban areas and between provinces.

As discussed earlier, the education system in South Africa has undergone a range of changes since 1994: from the philosophy and principles underpinning the curriculum to the curriculum itself. As the curriculum adapts and evolves to meet the ideals and demands of a new democracy, significant changes take place continually. Teachers need to learn and develop new knowledge, skills and attitudes. All teachers need to enhance their skills for the effective teaching of the ever-evolving curriculum. Successful professional development activities provide teachers with improved knowledge that gives the professional confidence needed for constant adaptation.

In South Africa, teachers are judged by learner performance. Mestry, Hendricks & Bisschoff (2009:475) suggest that the belief that teacher development programmes are essential for improving the performance of the education system makes the discourse regarding other contextual factors such as school type and class size seem immaterial. Professional development should be a means of improving learner performance. The teacher is the most important resource in the education process, someone who spends time with learners, has direct contact with them and controls how the curriculum is interpreted and conveyed even though what is taught is set out as a detailed curriculum, namely the Curriculum and Assessment Policy Statement (Steyn & van Niekerk, 2005:125). If learners improve performance, we need to improve the knowledge and skills of teachers. Professional development affects learner-performance through three steps (Yoon, Duncan, Lee & Shapley, 2008). First, professional development enhances teacher knowledge, skills and motivation. Second, better knowledge, skills and motivation lead to improved classroom teaching. Third, improved teaching improves learner performance. They argue that if one of the links is weak or absent, improved learner performance cannot be achieved. Should a teacher not transfer new ideas from professional development to the classroom, learners will not benefit from the professional development in which the teacher participated.

Quality teaching and learning are the most important goals of any professional development activity. Hawley and Valli (2000:1) argue that, after many years of discussion, there is consensus amongst role-players that the most powerful influence on students' learning is the quality of teaching they receive. This realisation has led

governments to invest generously in continuing professional development of teachers.

Clifford (2008) proposes a hierarchy of teacher ability consisting of three levels. Apprentice teachers know what to teach. Journeyman teachers know what to teach and how to teach it. Finally, master teachers know what to teach, how to teach, why to teach what to whom at what times, how to assess learning and how to improve their own teaching skills continually. Berg (2010:194) argues that accomplished teachers know how to work with a variety of learners and families, different colleagues and within the administrative structures of the school in order to advance the learning of every student they teach. For this reason, professional development takes into account different levels of teachers. The needs of an apprentice teacher are quite different to those of a master teacher. Berg (2010:194) further argues that many teachers who find their way to becoming accomplished or master teachers do so through their own efforts and not because of an efficient system that supports all teachers on their road to becoming proficient. This is far from adequate when it is critical that every learner should be taught by someone who is proficient in his or her subject.

(a) Whose responsibility is professional development?

Professional development is the responsibility of all stakeholders including the teachers themselves, the school, the Education Department and higher education institutions. When everyone accepts this responsibility, changes start to appear in teacher practice and, ultimately, in learner performance.

Although it is the responsibility of all employers of teachers to ensure their staff is properly encouraged and equipped to perform their expected duties in constantly changing conditions, it is the responsibility of teachers themselves to take responsibility for their development by identifying the areas in which they need to grow professionally (DoE, 2007:3).

(b) Design principles

When considering the design of professional development activities, it is important to acknowledge that improved learner performance is the first priority. Traditional forms of professional development such as workshops, conferences and presentations, hardly related to the daily challenges teachers face, no longer work. Hill, Hawk and Taylor (2001:6) argue that, while a course may improve professional knowledge, it does not necessarily alter professional practice. Hawley & Valli (2000:1) suggest nine guiding principles for professional development engagement. First, the content of such activities should focus on what students are to learn and the methodology best suited to teaching that content. Second, professional development should be driven by analyses of the differences of what students should be and what they are achieving. Third, professional development should include teachers in identifying what they need to learn as well as when and how it needs to happen. Other principles suggested are that professional development should be school-based, on-going, include follow-up support and be integrated within a holistic process of change and adaptation.

(c) Effective professional development

Darling-Hammond and McLaughlin (1995) argue that, in the current climate of change, teachers need to re-think their own practice. Professional development is not only about supporting teaching and knowledge. It is about supporting teachers to reflect on their current practice and adapt new knowledge to their own teaching environment. Effective professional development should confront the following issues.

- Teachers need to be involved in practical activities which provide opportunities for teachers to observe, assess and reflect on the new ideas;
- Reflection and experimentation should be participant-driven and grounded in enquiry;
- Development needs to be collaborative and allow teachers to share knowledge;
- There must be a direct connection to the work of teachers and their learners;

- Development needs to be sustained, on-going and rigorous;
- Development needs to be supported by modeling, coaching and the collective solving of specific problems related to practice; and
- Development needs to be connected to other aspects of school change (Darling-Hammond & McLaughlin, 1995:598).

(d) Factors that affect the implementation of professional development

For professional development to be considered high quality, it must be conducted in a way that generates a direct impact on teacher practice (Archibald, Coggshall, Croft and Goe, 2011:3). Bertram (2011:5) argues that many professional development initiatives do not lead to teacher-learning or improved teacher practice. They do not have the clear purpose of developing professional practice and they are often not informed by how teachers learn. Effective, successful professional development activities result in greater professional conviction among teachers, enhanced understanding, improved teaching and classroom management. There are a number of factors, however, that bring about the effective implementation of professional development (Steyn, 2010:323). These factors include:

- *The role of principals and teachers*

Principals, as leaders of their schools, should set an example by engaging with professional development and participating actively in professional development of staff. Teachers need to be committed to their development and take responsibility for their development. The policy on teacher development affirms the need for teachers to be committed, willing to draw on their own experiences and learn from others (DoE, 2007:16).

- *Recognition of teachers' needs*

Teachers should be engaged actively in determining and recognising their needs. They should be partners in the process of their development from identifying

courses to attend, implementing, and providing feedback and evaluating programmes.

- *Choice of facilitators or presenters*

The person facilitating a professional development activity should be a specialist in his or her field with expertise based on experience.

- *Professional development focus and content*

Teachers need to value the content of programmes and acknowledge that the content is something that can be applied to their classroom practice. If a professional development activity is to have any impact on the quality of teaching and ultimately learner performance, the key focus should be on subject and pedagogical knowledge and skills. In order for learners to have a sound conceptual understanding of a subject, it is important for teachers to have a deep, flexible and thorough knowledge of their subject (Borko, 2004:4; DoE, 2007:16). This can be attained through professional development activities that have a strong focus on developing teachers' content knowledge and skills.

- *Timing and duration*

Timing of activities is important. Organisers of such events should bear in mind, and be sensitive to, the demands on teachers at different times of the academic year. The duration or length of programmes needs to be considered carefully and will be determined by the nature of the programme. In a study by Lessing and De Witt (2007:54), teachers felt that they sacrificed more in time and effort than they benefited from workshops over weekends. Duration of activities is important. Garet, Porter, Desimone, Birman and Yoon (2001:921) argue for longer activities for two reasons. First, they allow for in-depth discussion of content, conceptions and misconceptions of learners and pedagogical approaches. Second, activities that stretch over time are more likely to allow teachers to try out new methodologies in their teaching and receive feedback on their teaching.

- *Feedback and monitoring*

The success of an activity depends on whether organisers or facilitators are open to candid feedback and whether they monitor implementation. Feedback and monitoring of implementation should inform future programmes. Research conducted by Ingvarson, Meiers and Beavis (2005:9) found that few participants in professional development activities received assistance or feedback in their classrooms during the important and challenging phase of implementing and experimentation of new practices.

2.4 Conclusion

Teachers play a key role in ensuring quality teaching and improving the performance of learners in the subjects that they teach. Changes in curriculum and the rapid progress of technology demand that teachers are fully conversant with new knowledge and skills in their subject area. The critical role of professional development in ensuring that teachers are up-to-date with current developments and capable of delivering quality teaching is identified in this research.

This study contributes towards literature relating to quality teaching in Accounting and to effective professional development which is defined as increased teacher knowledge, improved teaching methodologies and improved learner performance.

This review of related literature focused on discussions regarding quality in teaching and, more particularly, teaching of Accounting and professional development of teachers. Pertinent issues include the important role of the teacher in ensuring quality teaching, learning and ultimately improved learner achievement, and the importance of teachers continually engaging in professional development activities.

Chapter three discusses research methodology employed in this study, issues of validity, ethical considerations and limitations of the study.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

The main purpose of this research is to examine quality teaching of Accounting in Western Cape secondary schools. This research examines the nature and effect of professional development initiatives that Accounting teachers engage in.

Questions that guided the study were:

- What are the nature and extent of quality teaching of Accounting in Western Cape secondary schools?
- What are the nature and effect of professional development initiatives for Accounting teachers to provide quality teaching?

This chapter aims to clarify the methodology by discussing, first, the research design and rationale for adopting a mixed methods approach. The next section focuses on the target population, the sample and the sampling techniques used. Data collection procedures and methods of data analysis are discussed. Research instruments are explained, how issues of validity and reliability were dealt with and ethical issues considered.

3.2 Research Design

3.2.1 Mixed methods

A mixed methods approach was used in this study: both qualitative and quantitative data were collected and analysed. Onwuegbuzie and Leech (2006:474) describe the mixed methods approach as research that 'involves collecting, analysing and

interpreting quantitative and qualitative data in a single study or in a series of studies that investigate the same underlying phenomenon'. The mixed methods approach has evolved over the last few decades. It moved from a formative period in the 1950s to the 1980s. During the 1970s and 1980s, researchers debated the possibility of combining qualitative and quantitative research. During the 1980s, attention shifted to the procedures for designing a mixed method study. This period is known as the procedural development period. In the 2000s there has been increased interest in this approach. There has since been much advocacy for this amalgam to be recognised as a discipline of its own (Cresswell & Plano Clark, 2007:15). This mixed approach provides strengths that offset the weaknesses of both qualitative and quantitative research.

Creswell and Plano Clark (2007:9) argue that quantitative research is weak in that it does not sufficiently recognise or understand the context or setting of research participants. Qualitative research is weak in that personal interpretations made by the researcher can result in bias and difficulty in generalising findings to a larger population. Bowen (2005:209) agrees with Creswell and Plano Clark by advocating that quantitative and qualitative research methods each have discrete and complementary strengths. The goal of mixed methods research is to draw from the strengths and minimise the weaknesses of each (Johnson & Onwuegbuzie, 2004:15). Mixed methods are often used to compensate for the apparent limitations of stand-alone methods with the intention of completing the picture or enriching the coverage (Barbour, 2008). Greene, Caracelli and Graham (1989:256) concur with this viewpoint and argue that 'all methods have inherent biases and limitations, so use of only one method to assess a given phenomenon will inevitably yield biased and limited results'.

Atieno (2009:17) argues for the use of mixed methods by saying that quantitative and qualitative data are at some level inseparable since qualitative data can be quantitatively coded and quantitative data is, finally, based on qualitative judgements. Neither method exists in a vacuum nor can they be considered totally devoid of each other. Fisher and Stenner (2011:92) argue that the ontological gap that appears between quantitative and qualitative methods is as a result of the assumption that the

need for meaningful and contextualised qualitative data is not suited to quantitative data. They argue that, although qualitative research prioritises the subjective experience of the research participants and quantitative research lends itself to prioritising the researcher's subjectivity, in both qualitative and quantitative research a dialogue is necessary whereby researchers and research participants concede to the unfolding of a common pursuit.

Barbour (2008:159) argues that mixed methods, in which equal weighting is assigned to quantitative and qualitative data gathering, are rare. Designs that are either predominantly quantitative or predominantly qualitative are more observable and likely to occur. In this research study, both quantitative and qualitative methods were employed but the study favoured a qualitative methodology with a phenomenological approach, which has secure philosophical roots (Henning, 2004:16). This research seeks to identify how respondents experience particular phenomena: the quality of Accounting teaching and how teachers experience professional development initiatives. Atieno (2009:16) suggests that, when the purpose of a study is to understand phenomena deeply and in detail, the researcher should use methods that reveal themes and fundamental issues. The choice of a dominantly qualitative paradigm lies in the nature of qualitative research: individuals construct meaning through social interaction with their world (Merriam, 2002:3).

Creswell (2007:37-39) identifies key characteristics of qualitative research. This study subscribed to all of these characteristics.

- *Natural setting*

Qualitative researchers collect data in the site where participants experience the issue or the phenomena being studied. For this research, interviews were conducted at schools at which teachers were teaching and at subject advisers' offices. Questionnaires were sent to schools to be completed by the teachers in the sample.

- *Researcher as key instrument*

Data was collected by the researcher of this project. Instruments were designed and interviews conducted by the researcher.

- *Multiple sources of data*

Qualitative researchers usually gather multiple forms of data rather than depending on a single data source. Teacher questionnaires, interviews with teachers and interviews with subject advisers were used.

- *Inductive data analysis*

In qualitative research, patterns, categories and themes are developed by arranging data into units of information. During this inductive process, the researcher works back and forth between themes and data until a complete set of themes is established.

- *Participants' meaning*

During the entire research process, the focus fell on learning the meaning that participants possess concerning phenomena being studied.

- *Emergent design*

The research process is emergent. The initial plan for qualitative research cannot be prescribed too precisely: plans shift according to unfolding developments.

- *Theoretical lens*

Qualitative researchers often use a lens to view their studies. In this case, the study was viewed through a phenomenological lens.

- *Interpretive inquiry*

Qualitative research is a form of inquiry whereby researchers interpret what they see, hear and understand.

- *Holistic account*

Qualitative research attempts to develop a complex three-dimensional picture of the problem being studied.

3.2.2 Interpretivism

‘Learning how individuals experience and interact with their social world, the meaning it has for them, is considered an interpretive qualitative approach’ (Merriam, 2002:4). According to Wahyuni (2012:71), interpretivists believe that reality is constructed by social actors: their discernments of reality acknowledge that individuals, within their own contexts, assumptions and experiences, contribute to the continuing construction of reality existing in their wider social environment through social collaboration. Lavery (2003:13) asserts that the main aims of interpretive methodology are the understanding of phenomena and the reconstruction of experience and knowledge from an individual’s point of view. Interpretive methods yield insight and understandings of behaviour from the perspective of the participant (Scotland, 2012:12).

Merriam (2002:4) identifies the following key characteristics of interpretive research designs. Researchers aim to understand the meaning people construct about their world and their experiences; what it means for participants in their context. Second, the researcher is the primary instrument conducting the data collection and analysing the data. Mustafa (2011:25) acknowledges the importance of the researcher-participant relation through which deep meaning can be revealed and whereby researchers co-construct meaning. Another important characteristic is that the process is inductive: findings are inductively derived from data in the form of themes, typologies, categories and concepts. Finally, the product is richly descriptive. Words,

rather than numbers, are used to communicate what the researcher has learned about the phenomenon.

The interpretivist framework of study supports the ontological viewpoint that multiple realities exist, are constructed and can be altered by the knower. Reality is local and purposely constructed (Laverty, 2003:13). Andrade (2009:44) suggests that interpretive researchers see the world as confined by time and context. Epistemologically, the interpretivist framework acknowledges an intimate interdependent relation between knower and known, which in the case of this study, are the participants and the specific phenomena under scrutiny. Methodologically, this framework could evolve into a process of interpretation and interaction between researcher and research participants (Laverty, 2003:13). The following table highlights the main ontological and epistemological assumptions of the interpretivist paradigm.

Table 3.1: Interpretivist Ontology and Epistemology (Mack, 2010:8)

Ontological Assumptions	Epistemological Assumptions
<ul style="list-style-type: none"> ▪ Reality is indirectly constructed based on individual interpretation and is subjective. ▪ People interpret and make their own meaning of events. ▪ Events are distinctive and cannot be generalised. ▪ There are multiple perspectives on one incident. ▪ Causation in social sciences is determined by interpreted meaning and symbols. 	<ul style="list-style-type: none"> ▪ Knowledge is gained through a strategy that respects differences between people and the researcher needs to understand the meaning of social action. ▪ Knowledge is gained inductively to create a theory. ▪ Knowledge arises from particular situations and cannot be simplistically reduced. ▪ Knowledge is gained through personal experience.

The shortcomings of this approach regarding research were identified by Scotland (2012). The knowledge produced by the interpretive paradigm has limited transferability. Research of this kind usually generates contextualised qualitative data: interpretations of this data involve subjective individual constructions. Another limitation that Scotland identifies is the issue of participants' autonomy and privacy that may be compromised. Merriam (2002:5) argues that the researcher should not attempt to eliminate the biases or subjectivities but identify and monitor them.

3.2.3 Phenomenology

Phenomenology was used within the qualitative paradigm as a method of enquiry that seeks to listen to, and comprehend, the world of the research participants (Langdridge, 2008:1139). Koch (1999:23) describes phenomenology as 'the study of phenomena as they appear through the consciousness' whereas McPhail (1995:163) suggests that phenomenology aims to reveal the belief patterns of people that provide their meaning and guide their actions: the goal is to understand the processes they engage in as they construct meaning from their lived experiences. Phenomenology was the approach used because it allowed clear explication of the pressing issues people face in this post-modern world (Langdridge, 2008:1126). Seamon (2000:157) defines phenomenology in its simplest terms as 'the interpretive study of human experience'. Lavery (2003:15) agrees, and further expands, by asserting that phenomenology is descriptive while focusing on the structure of experience, the organising principles that provide meaning to the life world. Finlay (2008:6) maintains that the aim of this research method is to provide 'fresh, complex, rich descriptions of a phenomenon as it is concretely lived'. Wertz (2005:175) defines phenomenology as a 'low-hovering, in-dwelling, meditative philosophy that glories in the concreteness of person-world relations and accords lived experience, with all its indeterminacy and ambiguity, primacy over the known'.

The goal of phenomenology is to explain, rather than to understand, the procedures people employ as they construct meaning from experiences (McPhail, 1995:163). Phenomenologists acknowledge that all experience is to be assumed in the context of the person having the experience and their view of the world. In phenomenology, participants' experiences constitute the data: the aim is to gain as accurate as possible an understanding of participants' lived experience (Langdridge, 2008:1129).

There are variations of phenomenology but all permutations share a common focus: describing lived experience and acknowledging the importance of our embodied, intersubjective life-world (Finlay, 2008). Researchers distinguish between descriptive. Interpretive phenomenology. Husserl-inspired phenomenology is descriptive. interpretive phenomenology emerged from Heidegger, Gadamer and Ricoeur (Finlay,

2008:11). Others, such as Finlay (2008:11), regard description and interpretation as a continuum. Langdrige (2008:1131) argues that there are no distinct boundaries between description and interpretation. In describing phenomena, there is indeed a level of interpretation involved: this seems to favour the view of these last scholars.

In phenomenology, an important assumption is that consciousness is based in reality, not isolated from experiences (McPhail, 1995:161). McPhail (1995:162) is of the opinion that phenomenology aims to understand processes people engage in as they endeavour to construct meaning from their daily experiences. Gibson and Hanes (2003:183) agree that a primary assumption is that people seek meaning from their experiences as well as from the experiences of others. They suggest that, by using a phenomenological approach, the researcher tries to reveal the underlying essences and meanings of experiences in order to arrive at a deeper, intersubjective understanding of the phenomena being investigated. This study draws on Husserl's concept of intentionality as the main feature of consciousness, bracketing and reduction (Lavery, 2003:5). Lukenchuk (2006:427) suggests that the everyday nature of personal experiences, the open-ended nature of their interpretations, and the description of themes, categories or structures of these experiences, is what renders phenomenology relevant to practitioner research and what brings us closer to an understanding of the life-worlds of individuals. There are numerous adaptations of the original understanding of phenomenology as defined by the father of phenomenology, Husserl. All phenomenologists acknowledge, however, that consciousness permeates experience (Lukenchuk, 2006:429).

Two fundamental features of Husserl's method are transcendental reduction or bracketing and the intuition of essences (Lavery, 2003:5). Transcendental reduction requires the researcher to suspend judgement about the nature of the world, bracket the real world and describe the configuration of conscious experiences (Searle, 2005:321). Husserl recommends that the outer world and personal biases have to be bracketed out, in order to contain and define essences. Langdrige (2008:1129) asserts that the researcher needs to become conscious of personal beliefs, biases and assumptions in order to learn how to set them aside and see the world from the perspective of the participants. Finlay (2008) suggests that bracketing is not about

trying to be objective and unbiased, but rather about being open to see the world differently, putting aside how things supposedly are, subjectively seen, and focusing on how they are objectively being experienced. Finlay (2008) suggests that Husserl identified different versions of bracketing which involve:

- *The epoché of the natural sciences*

The researcher refrains from theories, explanations, scientific conceptualisation and knowledge in order to return to the unreflective trepidation of the lived, everyday world.

- *The phenomenological psychological reduction*

Belief in the existence of what presents itself in the life-world is suspended so that emphasis falls on the experienced appearances and meanings.

- *Husserl's transcendental phenomenological reduction*

Here a 'God's eye-view' is envisaged but this version is generally rejected as unrealistic by contemporary researchers.

Husserl viewed intentionality and essences as key to the understanding of phenomenology. He believed that, by intentionally directing one's focus, a description of particular realities can be developed (Lavery, 2003:5; Langdrige, 2008:1127). The emphasis of phenomenological research is on the intentional association between the person and the meanings of the phenomena they focus on and experience (Finlay, 2008). Gibson and Hanes (2003:184) argue that intentionality is essential to phenomenology. The purpose of phenomenological research is to understand how humans experience and view phenomena in the world. The concept of intentionality relates closely to the life-world since intentionality is directed toward objects, persons and phenomena.

Phenomenological methods are effective in bringing to the fore the experiences and viewpoints of individuals from their own points of view. This approach effectively

brings to the surface deep issues and allows unheard voices to be heard (Lester, 1999). Seamon (2000) acknowledges that the most significant concern among positivist social scientists of phenomenology is the issue of trustworthiness. Seamon (2000), however, suggests that this concern can be dealt with in the following ways. First, vividness attracts readers in creating a sense of authenticity and honesty. Second, accuracy allows readers to recognise the phenomena of their own world: they will be able to envisage their situation. Richness or the aesthetic depth and quality of the description are important. The reader can become emotionally and intellectually involved. The final aspect, of elegance, refers to how economically descriptive, graceful and poignant the revelation of phenomena is.

This study asserts that the phenomena of quality teaching and professional development of teachers are to be understood in the context of teachers and the way they see the world. The key epistemological assumption is that, getting to know the reality of the phenomena, which in this study is the quality teaching of Accounting and the professional development activities Accounting teachers engage in, occurs through exploring the experiences of others, namely Accounting teachers and subject advisers. The research design followed a self-reflexive process through every stage of the research. The following model of research design was used. This design proved useful because of its interactivity: ways in which different components are connected. Second, a phenomenological approach identifies the key issues around which decisions needed to be made. It raised an awareness of these issues throughout the research process.

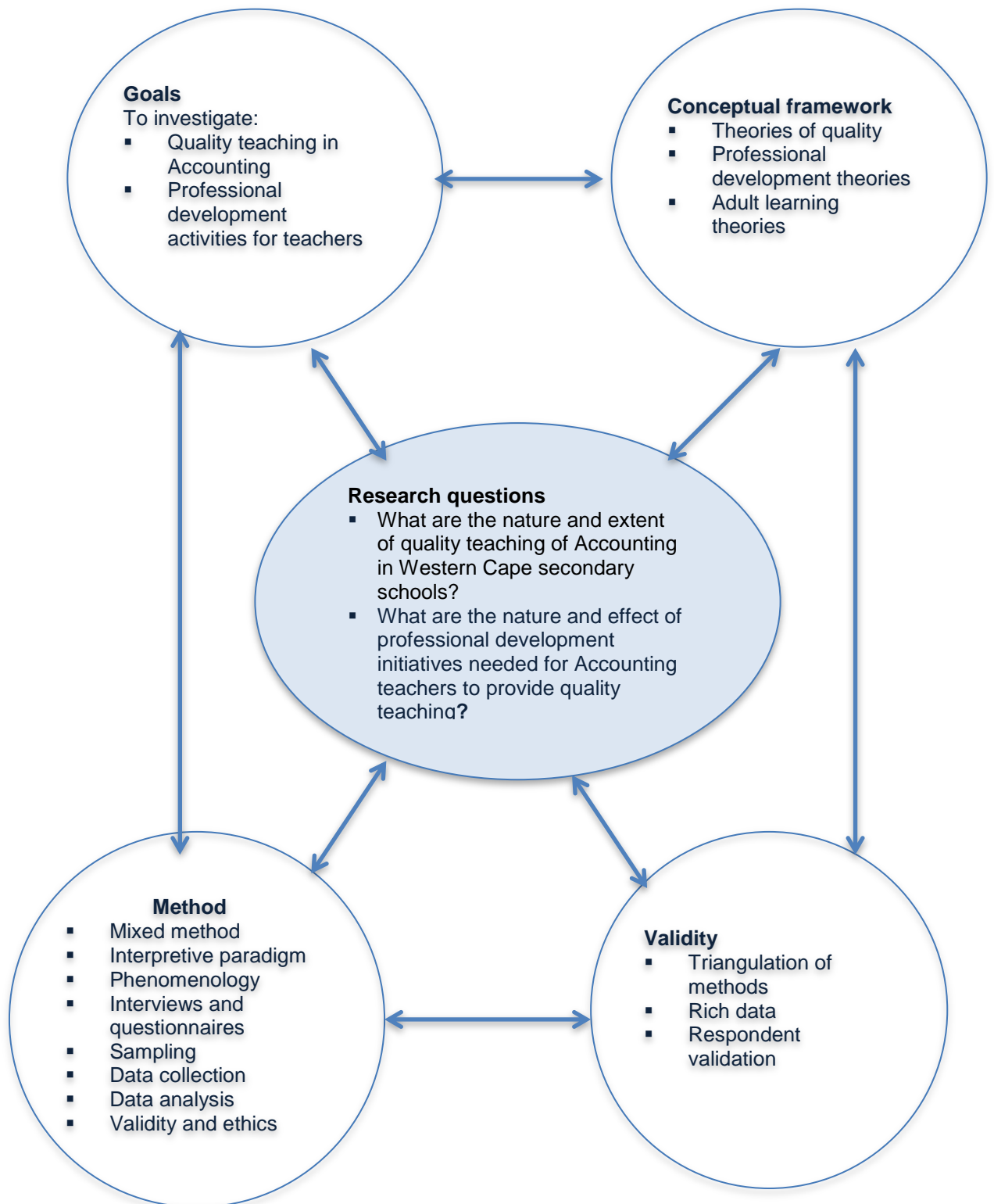


Figure 3.1 Interactive model of research design (Adapted from Maxwell, 2005:8)

3.3 Sampling technique

3.3.1 Questionnaires with teachers

Multi-stage sampling was used in the sampling process for the questionnaires. Multi-stage sampling involves selecting samples in a series of stages. Each sample is drawn from within the previously selected sample (Denscombe, 1998:14). There are therefore different stages of sampling. The table below spells out the process that was followed:

Table 3.2: Multi-stage sampling

Stage 1	The districts	<p>The districts were chosen through stratified sampling. This involved dividing the population into subgroups, namely rural and urban districts. O'Leary (2005:92) defines stratified sampling as the division of a population into various subgroups and taking a purposive sample from each.</p> <p>There are eight districts in the Western Cape and I chose two districts in the rural areas (out of four) and two in the urban areas (out of four) to ensure representivity.</p> <p>Two of the four rural districts have very few schools. The other two districts, namely Cape Winelands, and Eden and Central Karoo were therefore selected.</p> <p>Of the four urban districts two are better-performing districts and two are under-performing. One of each of these was selected, namely Metropole East and Metropole North.</p>
Stage 2	The schools within the districts	<p>Through stratified sampling thirty schools from each of the sampled four districts were selected.</p> <p>The schools within the sampled districts were arranged in terms of Grade 12 learner performance. The number of schools in each district differs. In some districts every second school on the ranked list was selected whilst in others every third school was selected.</p>
Stage 3	The teachers within the schools	<p>There are on average two Accounting teachers per school. All the Accounting teachers in the sampled schools were invited to participate in the study through the answering of the questionnaire.</p>

Teachers from the thirty schools in each of the four districts were invited to participate in completing the questionnaire.

3.3.2 Interviews with teachers

Districts sampled in stage 1 of the multi-stage sampling in Table 3.2 above were used as a starting-point for the sampling of teachers for the interviews. Three teachers from each of the four sampled districts were selected for interviews. Purposive sampling was used to select teachers for the interviews. With purposive sampling there is an assumption that the researcher aims to discover and understand. Therefore a sample should be selected from which the most can be learned (Merriam, 2009:77). Maxwell (2008:235) asserts that purposive sampling has various important roles: achieving representivity of the individuals or activities selected and ensuring that the heterogeneity of the population can be adequately captured. Respondents were selected on the basis of qualities that made them bearers of data necessary for this study: teachers who attended professional development activities, who are new to the profession, who are perceived to be delivering quality education and whose learners have, over a number of years, performed poorly. An advantage of purposive sampling is that it allowed selection of teachers critical for this research in terms of their expertise, experience and contextual environments.

3.3.3 Interviews with subject advisers

Each district in the Western Cape has one Accounting subject adviser. Data were collected from subject advisers of the four sampled districts. It was important to understand how they experienced the teaching of Accounting in the schools within their districts and how they engage the teachers in their district in professional development initiatives.

3.4 Data collection techniques

The study used the following techniques for data collection:

- Interviews with teachers (qualitative);
- Interviews with subject advisers (qualitative); and
- Questionnaires with teachers (quantitative and qualitative).

3.4.1 The interview

The principal means of data collection was the interview. Henning (2004:79) describes interviews as 'communicative events aimed at finding what participants think, know and feel'. Interviews are a means of producing relevant, valuable and analytically rich data (Barbour, 2008:114). Interviews were preferred as a way of collecting data because they allowed access to the experiences of teachers and subject advisers. The choice of using interviews to collect qualitative data was in line with the interpretivist paradigm. Wahyuni (2012:71) suggests that 'to understand the social world from the experiences and subjective meanings that people attach to it, interpretivist researchers favour to interact and to have a dialogue with the studied participants'. They provided rich data that provided substantial material for building a significant analysis of the feelings, views and experiences of teachers and subject advisers.

The interview allowed me to unearth teachers' experiences in the teaching of Accounting and their professional development experiences including their initial training and professional development activities. The interview enabled me to probe for clarification to a given response as well as for expansion where I felt I needed information on different aspects of a question. I used Nieuwenhuis' (2007:89) three probing strategies in order to obtain the maximum data and to verify that what I heard was actually what the respondent meant. First, detail-oriented probes were used to ensure that I understood finer details of what the respondent was saying. Second, elaboration probes were used where I felt it necessary to hear more about what was being expressed. Third, clarification probes were used where I felt I needed clarity concerning what was being said where I needed to verify understanding of what was being communicated.

Subject advisers of sampled districts were interviewed. Interviews with subject advisers were used to triangulate data received from teachers. Subject advisers are the primary source of support to teachers, particularly in terms of Accounting. Their opinions and experiences were key to the research study.

Interviews with subject advisers provided insight into the experiences subject advisers have with the teachers in their district including the kind of support teachers need, the support and professional development activities subject advisers provide, challenges teachers experience at their schools and in their classrooms, how teachers are able to cope with the curriculum and with curriculum transformation.

3.4.1.1 The interview schedule

An interview schedule ensures good use of limited interview time and helps to keep the discourse focused (Hoepfl, 1999:7). A semi-structured interview schedule, consisting of a list of open-ended questions based on the topic being researched, was used to collect data. This made it possible to ask all participants the same core questions with the opportunity to ask follow-up or probing questions that built on responses received (Brenner, 2006:362). Semi-structured schedules offer the value of using fixed questions, as in a structured interview, while allowing enough flexibility for the interviewee to speak freely about any topic raised during the interview (Wahyuni, 2012:74). Another strength of using semi-structured interviews is that it allowed questions to be explained or re-phrased where respondents were unclear about the wording.

3.4.2 The questionnaire

The questionnaire in this study is primarily a quantitative instrument but includes a qualitative element by including open-ended questions. Closed-questions restrict the respondent to choose from two or more fixed alternatives. They are fast to administer, easy to score and code, but may omit important options. Open-ended questions, on the other hand, provide a frame of reference for respondents' answers. This type of question ensures a 'richness and intensity of response' (Burns & Burns, 2008:501). Open-ended questions invited a personal, honest comment from

respondents in addition to selecting given options in the closed-questions. Open-ended questions were rewarding: they allowed respondents to voice their opinions and concerns about the phenomena being investigated in this study.

The purpose of the questionnaire was to elicit information or opinions of teachers about quality teaching and professional development, and how they experience these phenomena. The questionnaire was designed to facilitate teacher reflection on their beliefs about teaching Accounting and to provide information on the professional development activities they were engaged in.

The questionnaire was kept uncomplicated and user-friendly. In order to ensure clarity and logical sequencing, the questions were organised into six sections under section headings. The first section asked questions on biographical data. The second section elicited professional data regarding qualifications, how their initial training prepared them for teaching the subject and their views on, and experience of, professional development activities. The third section required reflection on their own teaching practice or methodologies used and what they believed was important for the teaching of Accounting. The fourth section obtained information concerning the nature of support they receive from various role players. The next section garnered responses about school environment and resources their learners had access to. The final section engaged teachers in deliberating on the performance of their learners and their views on the quality of their teaching. The Likert scale was used in different sections, which allowed me to measure standard responses.

The questionnaire was designed to elicit responses to the critical questions in this study. The questionnaire was translated into Afrikaans because many of the teachers from the rural districts were primarily Afrikaans-speaking.

3.5 Data collection

3.5.1 Interviews with teachers

Interviews with teachers broadened and enriched information gained from questionnaires. Each teacher was invited to participate in the study by engaging in an interview. When they responded positively, a date and time that suited their schedule was arranged. The interview schedule of questions was e-mailed to each participant beforehand. Preparation for interviews was important. The venue chosen needed to have minimal distractions. In most cases, teachers arranged meetings in their classrooms or offices at the end of the school day. The interview began with a brief explanation of the research study and the aim of the interview. Confidentiality, anonymity and the voluntary nature of the study were stressed. The approximate expected duration was set out. Interviewees were asked if they had any questions before starting. Interviewees were presented with consent forms (Appendix 5), to be signed by both interviewee and researcher.

All interviews were recorded: this allowed the focus to fall on the conversation so that a complete record of the participants' actual words was kept. Interviews were conducted in English but Afrikaans-speaking teachers and subject advisers were given the option of responding in Afrikaans. Where necessary, some of the questions were posed in Afrikaans. Recordings were dated and saved for later transcription. During the transcribing process, all interviews were translated into English.

3.5.2 Interviews with subject advisers

The four subject advisers were contacted telephonically and invited to an interview. A day, time and venue convenient for both parties were agreed upon.

3.5.3 Questionnaires

Subject advisers in each of the four districts provided a list of e-mail addresses of the teachers of the sampled schools. Questionnaires were e-mailed to teachers in rural

districts. In urban districts a hard copy was given to each teacher. Subject advisers distributed hard copies at a workshop. Each questionnaire was accompanied by a covering letter explaining the research study and requesting participation of teachers concerned. Assurances of confidentiality and appreciation for the respondent's time and consideration were included in the covering letter. A copy of the letter of permission received from the Western Cape Education Department that granted me the right to conduct the study in the selected schools was given to each interviewee. Respondents were asked to fax or e-mail completed questionnaires. The process of collecting questionnaires was followed up with two more e-mails. Each of these correspondences elicited a few more responses. The response rate was 38,3%.

Completed questionnaires were saved electronically, printed for easier reading: both electronic and hard copies were stored.

3.6 Validity and reliability

Validity varies in quantitative and qualitative research, but in both methods, it tests the quality of data and results (Creswell & Plano Clark, 2007:133). Mustafa (2011:27) considers validity to be a tool for determining whether research measures what it was intended to measure, or how truthful the results are. Reliability determines whether the study can be reproduced using a similar methodology. Reliability is defined differently between positivists, constructionists and critical researchers, but there is agreement about the need for trustworthiness, accuracy and dependability of research findings (Lewis, 2009:7).

Maxwell (1992:285) identifies five categories of validity: descriptive, interpretive, theoretical, generalisable and evaluative validity. In my research, I employed the first two categories. Descriptive validity was achieved through audio recording and transcribing of the interviews

. This provided an accurate record of what participants expressed. Interpretive validity was achieved through seeking to understand information from the perspective of the participants in their contexts. Interpretations were verified through member checks.

The credibility of data was further validated through the following strategies as discussed by Merriam (2009:229).

3.6.1 Piloting the instruments

As posited by Postlethwaite (2005:20), pilot studies are conducted for two main purposes: first, to assess whether the instrument has been designed in a manner that will elicit required information from respondents; second, to determine whether questions are pitched at the appropriate level. Piloting the instruments assisted me in detecting flaws or weaknesses within the design.

The teacher questionnaire (Appendix 6), the teacher interview schedule (Appendix 7) and the subject adviser interview schedule (Appendix 8) were administered for piloting purposes. The teacher questionnaire was administered to five teachers from a district that was not one of the districts sampled. The teacher interview was conducted with one of the teachers who piloted the questionnaire and the subject adviser interview was conducted with the subject adviser of the same district. During the piloting process, a number of flaws were detected concerning the instruments. In the teacher questionnaire these included duplication of questions, unclear questions in the questionnaire and illogical sequencing of questions. After the interview with the teacher and subject adviser, they participated in a discussion about how they experienced the interview and the questions that were asked. This proved most helpful, as they were able to share how they felt the interview could be enhanced. Their inputs improved interview schedules. They felt that they would have liked to have access to the questions a day or two beforehand to internalise and think about the questions. Their advice was heeded and the interview schedule was e-mailed to respondents beforehand.

3.6.2 Triangulation

Triangulation is a powerful strategy for enriching the quality, especially credibility, of a research study (Krefting, 1991:219). 'Triangulation refers to the designed use of multiple methods, with offsetting or counteracting biases, in investigations of the

same phenomenon in order to strengthen the validity of inquiry results' (Greene, Caracelli & Graham, 1989:256).

In this study, methodological triangulation was used: both qualitative and quantitative methods were engaged. Triangulation was employed in the use of different respondents: teachers and subject advisers.

3.6.3 Member checks

Brenner (2006:368) argues that it is useful to check researcher's interpretation of meaning against participants' perceptions in a process called member checking. This strategy of comparing research data with participants' responses ensures that the researcher has correctly communicated their perspectives (Krefting, 1991:219). Transcribed interviews were shared with interviewees in order to confirm that interpretations were accurate.

3.6.4 Audit trail

All conclusions reached and activities engaged in during the research process were meticulously documented. This was in the form of field notes, memos and computer files. Additional ways of ensuring validity of research results have been identified in research (Lewis, 2009:12; Krefting, 1991:291). These include feedback or peer examination, which is based on the same principle as member checks but involves discussing this research with an impartial colleague. This colleague, who was familiar with the research and the phenomena being studied, reviewed instruments, data and interpretations used in this research. This process was on-going. I used this peer as a sounding board for advice on ideas and decisions. These discussions added a deeper level of reflection and analysis.

3.7 Ethics

The first major consideration was to receive approval from the Western Cape Education Department to conduct research in the schools sampled. The Research

Directorate of the Western Cape Education Department was contacted in order to determine the processes involved in granting permission for research to be conducted (Annexure 1). The forms necessary and requirements were completed and sent to the Research Directorate. On 2 March 2012 approval was granted to me to conduct research in the sampled schools (Annexure 2).

When distributing questionnaires, an accompanying letter was mailed to principals informing them of the study and requesting that Accounting teachers at the school concerned complete the questionnaire (Annexure 3). There was an accompanying letter for Accounting teachers informing them of the purpose of the study. It assured them of confidentiality and anonymity (Annexure 4).

Being granted permission by the Western Cape Education Department to conduct the study did not automatically mean that teachers and subject advisers would support the study. Each individual had to be willing to participate. All participants were made aware that their participation was voluntary. Before starting each interview, respondents were informed about the research for which the interview data was going to be used (Henning, 2004:73). This enabled respondents to give informed consent. Before the interview took place, approval was obtained from each teacher and subject adviser. Both parties signed a consent form (Annexure 5) that ensured that the participant knew the nature and purpose of the interviews and the study, and that they granted permission for the interview to be audio recorded. Participants knew that the recorded information would not be used beyond the purposes of the study.

3.8 My role as researcher

The qualitative researcher constitutes the primary research instrument in a qualitative study. Trust with all participants is important. The researcher's conscious presence meant being aware of assumptions, theoretical knowledge, professional position and common sense about the phenomena throughout the data collection and data analysis stages (Molla, 2010:37). Gibson and Hanes (2003) describe four important attitudes which researchers in a phenomenological study should ascribe to.

3.8.1 Openness

An attitude of openness throughout the research process was important: phenomena have to reveal themselves without imposing assumptions or external theories. In order to have this attitude, it was necessary to be constantly aware of preconceptions and set them aside or 'bracket' them in order to allow the phenomena, as experienced by participants in the study, to be disclosed.

3.8.2 Encounter

During the interview, the researcher has an ethical responsibility towards the interviewee: the interview is seen as an encounter. The researcher built up a rapport with each participant, explaining the study and being totally honest in answering questions posed by the interviewee. Eye contact was important. A deep sense of caring, respect and appreciation for the experiences being shared was shown in all contact sessions.

3.8.3 Immediacy

Immediacy is the term used for researchers' immersion in the phenomena being studied and their ability to keep the distance necessary to retain a sense of self amid the processes involved in the study. This balance ensures a level of trust between researcher and respondents. Throughout the study, particularly during the interviewing process, respondents were aware of the purposes of the interviews: they were aware of the professional background of the researcher.

3.8.4 Uniqueness

Phenomenology concentrates on the substance of the phenomenon rather than the substance of a single experience. During the data analysis process, it was important to take the uniqueness of each interviewee into account while searching for the fundamental themes common to the interviewees' testimony. Each participant's

unique perceptions and experiences of the phenomena being studied were carefully reflected.

3.8.5 Meaning

The researcher needs to create an atmosphere in which the individual can reflect on concrete experiences and assign meaning to those experiences. This process came into effect during the data analysis stage: I found myself moving back and forth between the data, themes and categories being identified, ensuring that the text reflected my understanding of the lived experiences of the participants.

3.9 Data analysis

Research data collected included data from questionnaires and interviews.

3.9.1 Analysis of data from interviews

Data analysis is the process of making sense of data and discovering what it conveys about the phenomena being studied. In this study it was discovering what respondents had to say about quality of teaching in Accounting and the role professional development plays in enhancing the quality of teaching. Consistent with the phenomenological approach, qualitative data analysis was based on an interpretivist philosophy aimed at examining meaning and symbolic content of qualitative data. In analysing data, it was essential to assess the way respondents created meaning about the teaching of Accounting and how they experienced professional development activities by exploring their perceptions, understanding, feelings and experiences in an attempt to estimate their reality. This was achieved through inductive analysis of the qualitative data: the main purpose was to allow the recurrent, dominant or significant themes that were inherent in the raw data, to emerge.

Creswell and Piano Clark (2007:130) recognise the preparation of data as an initial stage in converting raw data into a form useful for data analysis. In this study it meant transcribing the interviews *verbatim*. Phenomenological studies refer to data analysis

processes as explication of data, which is a way of transforming data through interpretation (Groenewald, 2004; Holroyd, 2001). Groenewald's (2004:17) simplified version of Hycner's (1999:280) fifteen steps was used for this explication process of transforming data from expression of participants' views into substances of discourse by determining patterns and thereby illuminating significances as implied in the transcriptions (Molla, 2010:37). The process has five steps or phases.

- *Bracketing and phenomenological reduction*

In this phase the researcher's own viewpoints and perceptions were suspended in order to listen to, and get a deep sense of, what transcripts of the interviews were portraying. This was a process of reading transcripts repeatedly in order to become familiar with the viewpoints of interviewees. Reading and re-reading the transcripts helped to identify significant sections.

- *Delineating units of meaning*

This is a critical phase. Statements that illuminate researched phenomena are extracted. The list of units of relevant meaning extracted from each interview is carefully scrutinised in order to eliminate superfluous units.

- *Clustering of units of meaning to form themes*

This process entails grouping units of meaning together. By interrogating the meaning of different clusters, central themes were determined. Creswell (2007:39) suggests that qualitative researchers construct their patterns, categories and themes inductively by working back and forth between themes until they establish a comprehensive set of themes.

- *Summary of each interview, validate and modify*

A summary that incorporates all the themes elicited from the data gives a holistic context. At this point, a validity check was conducted in order to determine whether the essence of the interview had been interpreted correctly.

- *General and unique themes for all the interviews and composite summary*

When the processes outlined in phases one to four had been completed, common themes and individual variations were identified. This process of grouping data is regarded by Creswell and Piano Clark (2007:132) as the core feature of qualitative data analysis. This final step provided the structure for the presentation of data and was a link between analysis of data and presentation of data.

The diagram below depicts the process followed in analysing the data.

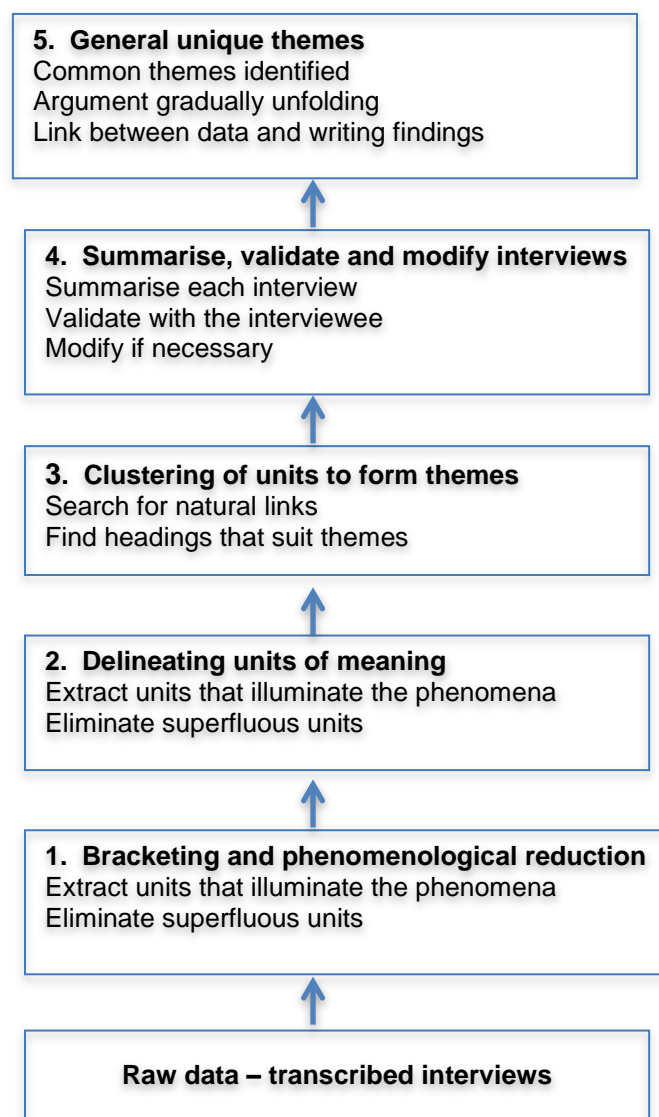


Figure 3.2: Data analysis leading to writing

The process of analysing data began when transcribing recorded interviews. In presenting the data, thick descriptions were achieved through articulation of interconnections of different data from different sources, namely teachers and subject advisers and showing how the literature reviewed contributed to the arguments.

3.9.2 Analysis of data from questionnaires

With regard to measurement, questionnaire responses were quantified by assigning numbers to responses. Burns and Burns (2008:96) define measurement as 'the process through which observations are translated into numbers'. Measurement can be made at different levels depending on the nature of the measurement.

The following discussion of measurement levels was extracted from Burns and Burns (2008:96-99).

3.9.2.1 Nominal scale of measurement

A nominal scale does not actually measure, but rather names or classifies observations into categories. At this level, measurement requires that two or more categories can be distinguished. Criteria for placing individuals in one or other category are known. Numbers assigned to categories serve merely as labels. In this study, this method of classification was used for the years of experience of teachers and for class sizes at different schools.

3.9.2.2 Ordinal scale of measurement

Ordinal scales are used when the respondent is asked for responses in the form of a ranking order. Evidence is put into categories and numbers assigned indicate the ordering of the categories. The values tell us nothing more than the ranking or the order of position. Respondents in this study were given statements and asked to rank statements from most important to least important. These categories were assigned values from 5 to 1 respectively.

3.9.2.3 Interval scale of measurement

Variables on an interval scale are measured numerically. An interval scale differs from the ordinal scale in that it not only carries an inherent ranking or ordering of subjects but it also establishes equal intervals between units. The interval scale of measurement was used in this study to show the number of respondents with similar or differing viewpoints and to measure the degree of agreement or disagreement.

3.9.2.4 Ratio scale of measurement

This is the most sophisticated scale of measurement. This scale is the same as the interval scale but it has an absolute zero point that is measured as zero. Of all four levels of measurement, only the ratio scale is based on a numbering system in which zero is meaningful. This scale was used in this study to allocate a percentage response to a question. All of the above levels were used in this study. The intention, however, is not to provide sophisticated statistical evidence but to establish trends in attitudes and experiences about the assumptions of quality teaching and professional development of teachers of Accounting. Some questions were open-ended. These were analysed by categorising and drawing together themes from data accessed in interviews. Tables and graphs are presented in the data analysis chapter.

3.10 Limitations

Mack (2010:8) argues that one of the limitations of interpretive research is that its results cannot be generalised to other situations. This research study, however, resonates with other teachers and curriculum officials, and yields insights in other subjects and similar population groups. Another criticism highlighted by Mack (2010:8) is that interpretive research is subjective. He argues, however, that all research is, ultimately, subjective in its orientation. The researcher was able to analyse the data objectively by bracketing private assumptions in order to determine what is happening in the world of the participants. The process of bracketing also solved the issue of bias. It is impossible to divorce oneself totally from one's own viewpoints. This limitation of being closely involved in the study was acknowledged.

Personal biases were recognised to ensure that they were set aside in order to re-construct the individual world-view of each participant as far as possible.

3.11 Summary

Within the mixed method and dominantly qualitative paradigm, the methodology section was designed through Maxwell's (2005) interactive and reflexive process that functioned through every phase of the study. The discussion illustrated how data were collected using a phenomenological approach in order to answer the research questions that guided the study: what are the nature and extent of quality teaching of Accounting in Western Cape secondary schools and what are the nature and effect of professional development initiatives for Accounting teachers to provide quality teaching? The sampling procedure was clarified as well as justification for the sampling strategy that was used. Data collection instruments and processes were explained. Issues of validity and reliability were discussed. The data analysis processes were discussed: Groenewald's five stages of analysis were invoked in order to allow inherent themes to emerge. Ethical issues and limitations were clarified. Chapter 4 was structured around themes that emerged from the analysis of the data.

CHAPTER FOUR

THE FINDINGS

4.1 Introduction

The previous chapter outlined research design and methodology employed in this study. This chapter focuses on presentation and analysis of data gathered by means of interviews with teachers and subject advisers, and questionnaires to teachers.

Data presentation and analysis were guided by the central aim of this study, which was to answer the research questions:

- What are the nature and extent of quality teaching of Accounting in Western Cape secondary schools?, and
- What are the nature and effect of professional development initiatives for Accounting teachers to provide quality teaching?

Data from the different instruments is presented: interviews with teachers, interviews with subject advisers and questionnaires from teachers. Letters of the alphabet were used to refer to the four districts: District A, B, C and D. Teachers from the respective districts are referred to as teacher A1, A2, A3, B1, ... through to D3. Subject advisers are referred to as subject adviser A, B, C or D. This is represented in the table below:

Table 4.1: Representation of participants

District	Subject adviser	Teacher
A	A	A1, A2, A3
B	B	B1, B2, B3
C	C	C1, C2, C3
D	D	D1, D2, D3

4.2 Interview data from teachers

4.2.1 Quality teaching in Accounting

Of the twelve teachers interviewed, the one aspect that eight of them mentioned in the context of quality teaching in Accounting is that teachers had to have a thorough knowledge of the subject. Teacher A1 regarded covering the curriculum to be important. Teacher B1 agreed with this. He suggested that it was not enough to get the work done. What was more important was that learners needed to be able to apply Accounting principles. Knowing the content is a first step according to Teacher B1 who believes that teachers need to convey the content to the learner with such a degree of thoroughness that it's not just surface teaching but draws from learners the critical thinking which they require in question papers. The teacher needs to stimulate critical thinking. The use of questions was seen to be fundamental to quality teaching. Completing relevant questions after teaching each topic was regarded as important. Teacher B1 indicated that, once he had taught a topic, he moved to questions on that topic.

The other thing which I discover with my learners is that I feel that I have to incorporate questions and I mean it is an integral part of every educator's work. They need to look at the questions; because I do a topic and then I move to questions and for quality teaching I am also teaching the learner how to read and understand questions because that is what they have problems with. They do not understand what is being asked.

To enhance the quality of teaching, Teacher C1 felt that teachers needed to bring the subject to life. She indicated that one of the ways of making this happen was to 'show them what we do in class is actually done in practice as well'. She indicated that she takes her learners into practice, which 'makes them realise that Accounting is not only about numbers, it's something that is really alive. It's done in practice'. This concept of linking theory to practice was deemed essential by many of the teachers. Teacher C3's first thought regarding quality teaching in Accounting was the idea that Accounting is about everyday life and that, as a teacher, she needed to relate her teaching to what learners experience in their everyday lives.

A few respondents expressed the opinion that in order for quality teaching to take place, it was important for teachers to teach learners how to reason logically.

My take on quality teaching of accounting is that learners must be able to reason logically. From the very beginning they must learn to reason things out, that for me is the core of accounting. You must learn to apply the basic rules and principles, not learning anything parrot fashion. And we teach this from Grade 8 already, Grade 9, 10, 11 and 12. That logical thinking, I think that is part of our huge success, we feel strongly about that, the reasoning approach; logical thought processes. Teacher D1

and

... taking learners by the hand and leading them in a logical, sequential way, unpacking knowledge step by step... Teacher B2

Quality teaching was regarded as a lot more than the teacher knowing the subject. Teacher A2 indicated that, for her, quality teaching was about her passion for the subject and her desire to transfer that passion to other teachers, and most importantly, to her learners. It was clear that the teacher is the most important instrument in ensuring quality teaching. Teacher B3 mentioned that thorough preparation was necessary. The teacher should be motivated, committed, honest and possess the correct information. An ideal teacher should be able to explain over and over until learners understand. A teacher should provide learners with regular and prompt feedback on their performance. A teacher needs to research and attend professional development activities in order to stay abreast of new developments in the subject. A teacher should be able to keep learners positive about the subject. Teacher B1 felt that she needed to adapt her teaching style to the needs of her learners and could not use a one-size-fits-all approach:

I need to mention that sometimes we need to adapt our teaching style. I cannot teach the same here as I would do lets say in a school where the learners were deprived of teaching or you need to change your style if their grade 10 or 11 basis was not there. You first need to find where the learners are. That is my teaching – I meet them where they are at and then I take them to where I want them to be.

This teacher felt strongly about the fact that teaching was about preparing learners for life beyond school: ‘...I am preparing them for what might come.’ She believed

that quality teaching occurred when a teacher is able to identify the problems learners experience and solve them. This sentiment was shared by Teacher C1 who expressed the importance of the Accounting teacher preparing her learners for tertiary education as follows:

I want to say for me it is very important that a high school teacher prepares his or her learners for tertiary studies. It's very important that you know what is expected from them at university for Mathematics, Physical Sciences or Accounting. So I think that is actually where we are still falling short. Because most of the learners who do those subjects want to study further, so we must prepare them for that. I would like to see more opportunities for teachers to have contact with the lecturers at university, to have opportunities to talk so that they can tell us as teachers what they expect us to teach the children so that when they get there they know this, this and this or what mistakes they feel teachers are making.

The teacher is not the only role player in facilitating quality teaching. A number of respondents mentioned the role of adequate resources and small class sizes. Teacher D1 indicated that the introduction of data projectors in their school assisted them immensely. They are able to get through the work more quickly. This teacher emphasised the role of a good textbook. Teacher C1 was of the opinion that, in order to relate to the learners, teachers need to use different media.

I definitely think that you should use all mediums, the days of only board and chalk is long gone. The kids nowadays relate to things like showing them something on you tube or on the internet or using power point or things like that.

The learner has to be engaged actively in the teaching process. What many teachers struggle with, is the need for learners to do their homework. Teacher C2 said “an ideal teaching environment would be if you could give your lesson and then if learners just did their homework, it would also help”. Finally, parental involvement was mentioned.

When asked about whether they were able to deliver quality teaching, most teachers thought they were able to. Some answered with a confident ‘yes’. None of them said that they were not able to, but some immediately went on to explain why they thought they were able to or what obstacles or challenges they experienced. The support of

the principal, co-operation of learners, quality textbooks, adequate resources and an in-depth knowledge of the curriculum were mentioned as supporting factors.

4.2.2 Factors that impact on the quality of teaching of accounting

Understanding and responding appropriately to the social background of learners was a factor which teachers regarded as key to quality teaching in their classes. Most of the teachers, who mentioned the importance of understanding learners' background, indicated that home circumstances and lack or presence of parental involvement affected the quality of teaching. Teacher D2 indicated that the situation at most homes did not allow learners to do their homework. This link between social background and learners not doing homework was expressed by Teacher A3 who said the following in response to the factors that enhance quality teaching:

Their social background man. You can give them homework; you find the homework is done by one or two and then the others will copy because they are panicking that you are going to want the homework. Then sometimes you think they understand what they are doing, then you learn when you are giving a test that no man, this is not so. Social background has to do with the fact that when they get home I think nobody pushes, they don't push themselves, not that they don't have the ability.

Learners who do not want to work on their own, hamper quality teaching. Teacher B1 was of the opinion that it is not that they cannot, but rather that they do not want to work on their own: this was a struggle for her. Teachers felt strongly about the competencies and attitude of learners. All of them mentioned something about this. This included learners who struggle with deep, critical thinking and interpretation; learners who do not attend class; learners who lack ambition or vision and had a sense of despondency about them:

The kids are just not putting in the effort. ... there is a few that's putting in everything; and then you have this group that's just doing absolutely nothing. You basically need to spoon feed them. And that is affecting me negatively and I can see it's affecting my teaching because I have to come to class and I probably spend five minutes just trying to get those kids to be in the class; to get their brain here. I always tell them in Accounting I need you here 100%. I can't have 50% of you here. Teacher B3

A lack of academic literacy amongst learners was mentioned by Teacher B2. She said that it was something not specific to Accounting but that in general learners cannot read with comprehension. Illiteracy impeded quality teaching because learners were not able to read or understand what they needed to do in the subject. The importance of the basics or foundation in the subject was discussed by Teacher B3 who said that she needed to bring learners back to basics all the time and in all grades in order for her not to lose the child's attention. This was confirmed by other respondents who felt that a key factor specific to Accounting is that learners lacked the basics that should have been dealt with in Grades 8 and 9. Teacher B1 agreed that 'Accounting at junior levels has not enjoyed its rightful place in the school So to me those learners weren't prepared for the next grade so there was always a backlog of the previous year's work'.

Teachers A1 and B1 mentioned taking learners through from Grade 10 to 12. Teacher A1 said 'the issue of only getting the learners in Grade 12 and not having them in Grade 10 and moving up with them is really affecting me negatively' while Teacher B1 said 'all the years I inherited the learners in Grade 12 and it has an impact. I think it is good if you actually take the learners through'.

The size of Accounting classes affects a number of areas and, ultimately, the quality of teaching. Teacher A3 was of the opinion that the size of her class, of more than 50 learners, necessarily lowered the quality of teaching. Teacher D1 mentioned smaller class size as a factor that improved the quality of teaching. Availability and quality of resources were observed by a number of the respondents as key to the quality of teaching they could, or could not deliver. Some of them felt that a lack of suitable resources including computers and computer software was an obstacle to quality teaching. Others felt they had adequate resources and that was a benefit.

The way in which schools are managed was noted as a factor that determined the quality of teaching. Teacher D3 indicated that emergency meetings ate into teaching time which, in turn, compromised the quality of teaching. Teacher D1 and Teacher A2 mentioned that the support of the principal and school management raised the quality of their teaching. Other supporting factors mentioned by these two teachers

were committed, experienced, quality and hard-working Accounting teachers, quality learners, extra classes in Grades 10, 11 and 12, and availability of the subject adviser.

4.2.3 Understanding of professional development

Teacher C3 expressed the following view:

First and foremost, professional development is a life-long process, something that never stops. If you want to be the best and deliver quality teaching in your subject, you need to ensure that you are on top of all new developments.

For Teacher D3, professional development was his day-to-day work at school. Many respondents viewed professional development as being equipped or developed in various aspects of the profession.

Professional development was described by Teacher B1 as ‘any form of training, which first of all will increase my knowledge and expertise and is very much part of the profession of teaching’. This was echoed by Teacher C1, who elaborated on this by saying that professional development is ‘anything that helps you to either understand your subject better or improve your skills as a teacher’. Teacher D3 indicated that it included aspects directly involved with his career including attending cluster meetings, meetings with other colleagues, interacting with more experienced teachers and engaging with Accounting issues in newspapers and the media.

Teacher B2 argued for on-going professional development since she believed that initial teacher training does not adequately prepare teachers and commented:

Your HDE gives you the basics but then you have to develop skills, knowledge, and application related to your specific subject. The general basis that HDE provides is not subject specific really. ... but when you start teaching you don't know how to set a paper, you don't know the content of the syllabus, nothing; that you have to develop, you have to learn the skills.

Teacher C3 similarly expressed the opinion that new content has been introduced since she studied which required her to take advantage of professional development

opportunities. Professional development was generally regarded as important for accessing information on new developments. 'It is to get information when there are new things in the curriculum as in the case with the implementation of CAPS, so for me it is about information' is how Teacher A2 expressed its significance.

Most teachers conveyed the opinion that professional development was needed so that they could equip themselves in different aspects of the subject and the profession. According to Teacher A1, professional development was about building on her existing knowledge: it served to assist her in exposing her to different ways of approaching the subject. Teacher B1 expressed the following:

I attend professional development activities for myself. I feel good about doing it for myself and secondly in a profession like teaching I think it is imperative that you actually empower yourself with knowledge so that you can be better and knowledgeable because your professionalism isn't just about subject-related issues, it is more than just knowing your subject. One needs to equip that learner fully; more holistic development ... and I believe with professional development I will acquire more skills.

The focus of professional development changes as teachers gain experience. Teacher D1 was of the opinion that it was not important for her because she had many years of experience. She felt it was more for teachers who are starting out and are inexperienced. Teacher B2 differed with her on this matter and felt that, because she had all the experience, she had an important role to play in that now she was able to contribute towards these activities by helping other teachers:

At present I attend professional development activities to contribute towards them; to help other teachers. Initially when I attended, I needed to be developed. I had to go there to learn. Now I see my role as developing my colleagues that need help. You change from being developed to helping develop others.

Teacher A2, who is an experienced teacher, regarded professional development activities as opportunities for networking with other teachers and sharing ideas. Teacher B3 expressed the view that quality teaching was always about her learners and that whenever there was an opportunity to find new, better ways to teach something she would attend.

4.2.4 Teachers' experiences of professional development

When asked to share their experiences of professional development activities they engaged in, teachers generally expressed positive experiences. One teacher with little experience expressed the view that he found it challenging but interesting: professional development had boosted his confidence in teaching and in answering questions posed by learners. Teacher A1 concurred that 'it has really equipped me in different ways of tackling different topics and it just made me more confident in terms of the subject'.

Teacher D3 was of the opinion that professional development opportunities were more important than initial training. Teacher A1 agreed, in the sense that it had taught her aspects of the curriculum that were not covered in her initial training.

Expressing a positive sentiment on her experiences of professional development Teacher B3 asserted:

Last year we did the training on Companies, the Cash Flow Statement with you guys (WCED Accounting officials). For me that was very good. It helped my learners, wow, it helped those learners a lot. One of my learners got 97% last year for Accounting and he actually got full marks for the Cash Flow Statement and that is how ... because I used exactly the same way I was taught. You guys did it. You will know, you guys taught it to us and I did it exactly the same way. So it was easy for me. ...

Teacher C1 felt that, since she became HoD, she had a greater need to develop further and did many things towards this. She was positive that every engagement, from subject-specific sessions such as standard-setting meetings to broader professional issues such as the roles and responsibilities of a HoD, was useful. She stated, 'I can never say that I did not learn anything'.

Not everyone was positive about professional development. Teacher A2 felt that her experiences of professional development had changed over the years.

When I started teaching it was in the old dispensation. We received information and this was like a lecture. They told us what is happening, there were hand-outs, this is how certain topics can be presented, this is how marks are allocated, ... so that when you taught grade 12 you knew where you were heading ... So that was actually nice. With the transitional years where the professional development consisted more of group work and because I have a bit more experience every time if I find myself in a group work session I become more and more irritated because I go there to get information and then I get it from my fellow colleagues and not by the persons whom I think should know more than me and I feel as if I am wasting my time.

Teacher B2 experienced professional development as varied: ranging from useless to useful. She has vast experience, of 32 years, and felt that in the last 15 years since engagements became more subject-specific, professional development had improved.

We work in subject groups and it has changed in that you go away with something you can use in the classroom. It really became much better. And instead of an inspector we have a subject adviser. You get advice and I think teachers really have the opportunity now to develop if they want to listen to the advice that they get from the advisers.

When asked whether the professional activities they engaged in assisted them in their teaching, all teachers agreed that it had. They supported this by mentioning a variety of ways in which it had assisted them. They felt professional development had improved their content knowledge, assisted in building better relations with learners, provided necessary information, shown them how to present lessons differently, assured them they are on par with what is happening in the outside world and it had made their workload easier. Teacher C3 argued that professional development had changed her approach to teaching Accounting:

... and these classes at the University of Stellenbosch last year. I changed my approach to the teaching of Accounting completely. I made it a lot more focused on preparing learners for university because you often get complaints from learners who say that the things we do at school is very different to university. And we do not want that. So I try to bring the two together and if I did not have that encounter then I would not be able to do it. So I think it plays an enormously huge role in how you teach. And you learn from others. You believe the way in which you teach for example periodic systems should be done in that way until you see how someone else does it and then you realise but maybe if I take it from that angle, then it will work better. So for sure, it plays a huge role.

The array of changes in educational philosophy and curriculum over the past number of years necessitated professional development encounters. Teacher B2 felt that it had assisted her and other teachers.

From how to set a paper, how to mark, what your content should be to how to teach the content. Through all the changes the subject advisers took us through the process. If you attended the sessions you would have been prepared for class. However, you do get people who don't listen and don't want to develop. It has assisted me and it has enabled me to assist others. I have come back richer from every one of them. Unfortunately I must say not everybody does, but it depends on the attitudes of teachers.

Some teachers indicated that professional development activities they attended led to an improvement in the performance of their learners which is concrete evidence of how the quality of their teaching improved.

4.2.5 The role of the head of department or principal in the professional development of teachers

The role of the head of department and/or principal in the professional development of teachers varied from no role at all to an active and significant role. Teacher A3, who is the deputy principal of the school, expressed that she was the one supporting the principal rather than the other way around. Teacher A2 said that the only support she received from her managers was that they would pass on information regarding professional development opportunities. Teacher C3 was of the opinion that her principal played a large role in her development and saw and acted upon her potential but the head of department did not: 'the head of department did not play a role that much because when I started teaching Grade 11 ... I think it's two years now that I am teaching Grade 11, I did not have anything. So I had to find things by myself'. A few of the teachers are the only Accounting teachers at their particular school which means that they receive no support from a subject department at the school: in the words of one of the teachers, 'you have to sink or swim'.

A number of teachers expressed appreciation for their principals and HODs. 'Professional development is very important to my principal. She encourages us and creates opportunities'. 'My principal has never stood in my way and has encouraged

me to stand by what I believe in and what I love, to remain enthusiastic about my subject.' 'My principal has encouraged me to take up a leadership role and has granted me the opportunity to lead by making me the subject head.' 'My principal is very hands on and will make a way for you to attend professional development opportunities.' 'We as heads of department have a huge role to play since we have all the experience. 'My head of department plays a role by encouraging me, informing me of upcoming events and informing me about how the department works and how the school works.'

4.2.6 The role of subject meetings on the professional development of teachers

Frequency of subject meetings at schools varied from once per term to twice per term or once per month. A few teachers indicated that they met as a subject team fortnightly. All teachers felt that these meetings added value to their professional development. Almost all of the teachers mentioned that these meetings served to determine content coverage. Most of them mentioned that at these meetings they planned tests and examinations and, once written, they discussed and analysed learner performance in these assessment tasks. Subject meetings allowed teachers of the subject to communicate on different issues including, among other things, the handling of struggling learners. Subject meetings were used to mentor new and inexperienced teachers. Teacher B3 appreciated the idea that professional development kept teachers on their toes: they needed to keep up with their colleagues. If their class fell behind, they had to fit in extra classes in order to stay on par with the rest. One teacher, who is a subject head, felt it important to have regular meetings in order to keep everyone informed. As subject head she needed to know exactly what was happening in the subject. Subject meetings were seen as a way of working together, assisting and supporting all teachers in the subject team. Teacher B1, a subject head, said:

To me these meetings set the tone. I speak to them and give guidance, which adds to my value. I would say I feel that I am impacting lives in the sense of giving to them what I know. Not just keeping it for myself, and it is also empowering me. I mean the minute you empower, you are just on a higher level.

One teacher expressed her frustration at the absence of subject meetings at her school.

At this school it is a terrible frustration. I feel one has to meet so that you can reflect as well but we have only had one in Accounting this year. It is very frustrating. I am someone for thorough planning and I like structures and following up on things that need to be done, but it is not happening at the moment, not here.

4.2.7 Teachers' experiences of professional development activities at school

Teacher A1 believed that there was a need for schools to engage teachers in professional development activities since 'you are not taught these things at tertiary'. Her experience, however, was that she indicated her developmental needs in her annual performance plan but nothing ever came of it. Three of the twelve teachers said that at their schools nothing was arranged. Most teachers indicated that their principals did organise such opportunities and in some cases these were presented by an individual or organisation from outside the school: other opportunities were presented by the school management team members. Three of the twelve teachers said that they had set times for these engagements: once or twice a week. The opportunities teachers mentioned were the use of technology, formulation of school policies, personality analysis, how to handle learners with barriers, how to manage learners with attention deficit disorder (ADD), budgeting, computer literacy, time management, conflict management and team building.

When asked about the weaknesses or shortcomings of professional development activities arranged by the school, Teacher A3 expressed the opinion that there cannot be weaknesses in development.

There are no weaknesses in being developed. Except that you are either motivated to do it or not, depending on your behaviour as a person. It depends on the person's character. There are people who do it just because they have to do it.

Teacher C1 similarly felt that development opportunities benefit those with the correct attitude and said '...some people want to be there and some do not so unfortunately

it happens that for half of the people it is meaningful and it works and often even those who really didn't want to be there buys in in the end but then it doesn't last'.

Timing of professional development opportunities appeared to be a challenge. Teacher A1 felt that at her school it was mostly arranged for after-school hours and by then teachers are tired. Teacher B3 felt that certain periods of the school year are particularly busy periods for teachers (when they are setting examination papers and preparing learners after hours for examinations). They appealed to their principal not to arrange any development opportunities during such times. The duration of the engagements was mentioned as a weakness by Teacher A1 whose experience was that these were mostly arranged for one day, which proved to be inadequate. One of the teachers mentioned that, in her experience, development activities were too theoretical. She longed for practical, hands-on types of development. The issue of poor or little follow-up implementation was something mentioned by a few teachers. They expressed the view that useful professional development engagements often fell flat at the implementation phase:

When you return from something you are always enthusiastic; we are going to do things correctly from now on and then it lasts for about a month, two months and then you are back to your old ways again. Unfortunately, you have to have follow up sessions with things like this or else it just gets lost again. Teacher C1

Teacher A2's experience was that at her school professional development was arranged for the school management team only. She regarded that as a weakness since all teachers should be developed professionally. When asked about the strengths of the professional development opportunities provided by their schools, Teacher A2 felt it was useful to engage with people outside the teaching profession. The effort made by the principal to engage teachers in professional development was seen as a strength. A few teachers expressed the view that they found it empowering. Teacher C1 said that it allowed teachers to reflect on where they are and where they need to be.

The specific type of activity in a professional engagement programme determines whether the activity influences the teaching and performance of learners. Use of

computers was one development that teachers felt improved the quality of their teaching and the performance of the learners:

I will definitely say something like how to prepare power point presentations has a positive influence on how you teach and on your learners because some of the learners are more visual than others. In other words what I actually find is some will understand something when you just explain it. For others you will have to show it on the board for them to understand it and others will understand it if you use a power point. So if you can use all three ways, not necessarily simultaneously, maybe today I will explain something on the board and tomorrow I can recap with a power point. If I must think that I should still teach now the way I did 20 years ago! The poor children – I actually become so shy when I think how I taught 20 years ago and then I thought that I was a very good teacher ... Teacher C1

4.2.8 Teachers' experiences of professional development activities arranged by subject advisers

Two teachers from the same district could not recall professional activities arranged by their subject adviser. But they did mention that the previous subject adviser helped them to develop by demonstrating model lessons and providing useful resources. One of these teachers said that the most development seemed to be aimed at Grade 12 teachers. She did not benefit from such opportunities. Some professional development activities organised by subject advisers included standard-setting meetings, CAPS training sessions, content training on grade 12 topics, iCount workshops, and Telematics training organised by WCED, SAICA and the University of Stellenbosch. Teachers of one district were particularly appreciative of the professional development they received from the subject adviser in their district.

Teacher B2 conveyed '... we are not allowed to have more than one meeting a year anymore, but I wouldn't mind going there every week because I have never walked away empty from a meeting with my subject adviser. There is always something that you can learn from him, always.' Another teacher from that district agreed with this sentiment:

Oh, that subject adviser must be very tired, the way he organises things; one after the other. Just last year there were about six. I enjoyed the fact that it was learner centred, geared towards examination preparation for the learner,

making my work easier. I can clearly learn from him. Where I went wrong he would come to me in such a professional manner and guide me, and that is good because then I am learning. The workshops are excellent and very effective.

When asked about the weaknesses of the professional development activities arranged by subject advisers, two teachers mentioned the timing and duration of engagements. Teacher A3 felt that teaching takes up too much of teachers' time: often activities are arranged on a Saturday which means sacrifices on the part of teachers. Teacher C1, on the other hand, felt that teachers' time was not used optimally:

Often it's very long and not to the point. Some things that teachers actually need help with gets done too quickly and other things that they already know or can do gets allocated a lot of time which makes teachers negative. Yes, that's one thing I often find is that teachers' time is not always used optimally and they have to listen to things they actually already know whereas there are other things where they need a bit more help and where they don't get support. But we have a wonderful supportive subject adviser and we have no reason to complain whatsoever.

In terms of strengths, Teacher A1 felt that it was in itself a strength that professional development opportunities were arranged and provided by the subject adviser. Some teachers felt that they gained a lot, particularly subject knowledge. Teacher A3 said 'though you can say you know your subject well there are certain things that you get to learn ...'. Most teachers regarded resources, including presentations, that they received as a strength. Teacher B1 expressed the usefulness of the materials provided: user-friendly and able to be used in her class. Teachers saw interaction with other teachers as a strength: 'yes, the interaction. It's nice to interact with teachers of other schools. It is important that we get together. Particularly the weaker schools can learn from the better schools' (Teacher A2). Teacher C2 appreciated professional development engagements which afforded her an opportunity to see things from a different perspective. While Teacher C1 thought it was a weakness that teachers' time was not optimally used, Teacher B2 considered activities or meetings with her subject adviser to be 'precise, concise, useful and to the point'. She had the following to say:

Subject adviser B knows his subject through and through. He knows. He is never unsure and what I find is he is very approachable. Sometimes you stand in class and suddenly gosh, you come across a transaction and you are just blank. I can take my cell phone, I can phone him and I will get an answer immediately.

Teachers appreciated the value that professional development engagements provided by subject advisers added to their teaching. 'For me it is about being informed so that I can transfer the information confidently to the learners and the learners also realise that I know what I am talking about' (Teacher A2).

Teacher C3 expressed the view that professional development opportunities provided by curriculum officials, particularly those on content, changed her approach to teaching. She is no longer totally reliant on information provided in textbooks. The performance of her learners has subsequently improved. Teacher A1 said that she noticed an improvement in the quality of passes her learners are now receiving. In the past she managed to receive a 100% pass rate but learners were just managing to pass. This has changed: learners are now receiving better quality passes that provide better opportunities.

4.2.9 Support after attending professional development activities

Teachers were unanimous about the support they received after attending professional development activities. They all expressed a need for it but confirmed that they did not receive any follow-up support. One of the teachers indicated that subject advisers only came to their school for moderation purposes. Another teacher said that she knew that support was available if she needed it and that you could request additional support:

Not coming to check if implementation is happening according to what is required. I think that is missing because it's a new process. Even if it was just once to see are you on par, are you managing? Is there anything we can help with? So follow up support is missing. Just to come and ask are you ok or are you coping? And that is what I felt all along with teaching. Just that bit of interest in us as educators. I think that affects the morale because all you hear is this must be done and that must be done. But asking how we are coping and how we are doing isn't really there and it has an impact. Teacher B1

4.2.10 Mentoring of beginner teachers

The response of teachers to whether they were mentored as beginner teachers ranged from emphatic and confident affirmatives, to some hesitancies and plain negatives. Those who were mentored, acknowledged some ways in which they were mentored either by their head of department or another more experienced Accounting teacher. These sessions included how to tackle topics, how to be confident in front of learners when teaching difficult topics, what type of questions to expect from learners and providing assistance in setting examinations and memoranda.

Teacher B2 acknowledged: 'my head of department took me by the hand and he made me a teacher'. Teacher B1 said the following regarding the head of department at the time when she started teaching:

He really took me by the hand and one thing I remember so vividly about coming to this school was him being so prepared to share, everything he knew he was prepared to share and eventually he gave me the baton. So I believe he was my mentor.

Teacher C1 had fond memories of her first years of teaching:

There was an older teacher there. He was an amazing Accounting teacher and I used to go and sit in his class and just watch how he taught and I learned a lot from him, really, he was amazing. I think it is very important that you do have a mentor when you start. That's the thing when you are at a big school like that it is possible. When you are at a small school you are often the only Accounting teacher so there is nobody whose classes you can go sit in and watch.

One teacher who was rather unsure about being mentored said:

I don't think so. When we started teaching things were different. We did our B. Comm degree and then the HDE diploma during which we did three months practice teaching and then the next year you had to go teach. And then it was the situation that there was no teacher, so you had to start with the Grade 12 class. So there was no mentor. The only mentor I could use was basically my teachers. So I could only use them as my mentors.

4.3 Interview data from subject advisers

Interviews with subject advisers focused mainly on the same issues as interviews with teachers: this correlation facilitated triangulation of data. Focus areas included how subject advisers perceived the quality of teaching in Accounting, support teachers received at school, support provided by subject advisers, subject advisers' perception of professional development and how they engaged their teachers in this phenomena.

4.3.1 Quality teaching in Accounting

Subject advisers discussed key aspects when describing quality teaching in Accounting. The teacher needs to be thoroughly prepared when entering the classroom and should be able to integrate real-life scenario's that are relevant to the subject. The teacher should promote critical thinking, conduct research, read and update their knowledge of the subject. They should be reflective, have adequate resources, and know the content. Teachers need to know how to enrich learners' lessons: how to get them to understand and know the content. Teachers should reach learners in a clear, straightforward way. Newer and younger teachers should be supported from within the school. Subject adviser B remarked that, for him, quality teaching occurs when learners have learned something during a lesson. He emphasised this by saying 'if a child hasn't learned, the teacher hasn't taught'.

Subject adviser C felt strongly about the use of resources:

What I noticed with regard to technology is that schools are not using the resources. Teachers are still busy with the old type of teaching, using the blackboard and chalk. It is not that they do not have the resources; they have but do not use it. They do not want to adapt to the current circumstances. The resources are there; I can assure you of that. In my district I can think of two schools that have interactive white boards in almost all their classes ... I don't think they are using it as interactive white boards.

When asked about the extent to which quality teaching took place in the respective districts, subject advisers had varying opinions. Subject adviser A felt that the district under his jurisdiction still had a long way to go. At some schools teachers were trying

their utmost: this resulted in quality teaching. However, at many schools quality teaching was not happening.

Subject adviser B was of the opinion that, to a large extent, at most of the schools in that district, quality teaching did take place. He did say that there are certain schools where it was not happening as a result of factors inside the school including under-qualified teachers, lack of support inside the school, lack of commitment from learners and lack of resources. Where quality teaching exists, teachers receive the support and equipment necessary. He expressed the view that when a school has the necessary structures in place, it does not matter where the child comes from, quality teaching can take place. He noted the following about the role school management plays in quality teaching:

Quality teaching cannot take place where leadership in the school is poor because poor leadership affects the whole schooling system and in most of the schools where quality teaching is not happening, it is because of poor management, poor leadership from subjects heads or the absence of a qualified head of department in the subject. In that case the teacher is on his or her own and a lot will rest on the adviser to support that teacher.

The subject adviser of district C thought that quality teaching was evident in about 70% of the schools in that district. He felt that schools vary greatly and that teachers need to adapt to the type of learners they have. He said teachers use circumstances as an excuse not to engage in quality teaching and felt that some teachers are salary-driven and not education-driven. Subject adviser D was of the opinion that some teachers are trying and things are improving, but at the same schools that are not able to deliver quality teaching, which results in poor performance year after year.

4.3.2 Factors that impact on quality teaching in Accounting

Pertaining to what subject advisers considered to be factors that affected the quality of teaching in Accounting, the following common factors were discussed:

4.3.2.1 Socio-economic problems

This factor was mentioned by two subject advisers: one mentioned that it was particularly evident in the areas where she served. Subject adviser A said initiatives by the district to support learners were affected by problems in the community such as gangsterism and service-delivery protest actions. These factors resulted in poor attendance by learners. The environment in which many learners find themselves is not conducive to quality teaching and learning. Another respondent said that learners often used their circumstances as an excuse for not 'coming to the party'.

4.3.2.2 Lack of learner commitment

All respondents mentioned this as a factor. One of the subject advisers said, 'there is a lack of a learning culture among our learners ... maybe because when they get home – there is no continuation of some of the things that they have learned within the school environment ...'.

4.3.2.3 No support for the teacher

One of the respondents felt strongly that in some schools there was little or no support for the teacher from school management: no qualified head of department in the subject: the teacher is left entirely on his or her own.

4.3.2.4 Inappropriate teaching methodologies

Subject adviser B felt that this was the main factor that hampered quality teaching of Accounting. Teaching methodologies need to differ between different sections of the curriculum and between different groups of learners. 'Teachers need to adapt their methodology to those who are sitting in front of them and not use a one-size-fits-all approach'. Subject adviser D felt that teachers are doing too much and learners are not participating in class. This was in her opinion an inappropriate teaching style.

4.3.2.5 The attitude and content knowledge of the teacher

One subject adviser mentioned that the attitude of the teacher was a contributing factor to the quality of teaching. Another subject adviser felt that there are too many teachers who are not conversant with the content of the curriculum.

4.3.2.6 Teacher preparedness

This was regarded as a key element of teacher effectiveness which leads to quality teaching. One subject adviser said that learners lose respect for the teacher if they detect that the teacher is not adequately prepared: they feel that their time is being wasted.

4.3.2.7 Support by subject advisers

One subject adviser felt that his role was key to the quality of teaching in the schools in his district. What hampered his effectiveness was the fact that he had many more schools than he could adequately support: which meant that he was able to support only a limited number of schools. He said 'I think what is also important is that you (subject adviser) must be on a par with your job. That is key to developing teachers'.

Other factors mentioned were a lack of resources and little parental involvement.

4.3.3 Initial teacher training

Responding to how initial teacher training prepared teachers for teaching the subject, subject advisers had different opinions. Only one respondent spoke positively about the way teachers were prepared.

Subject adviser A indicated there is a gap within institutions particularly related to content. She based this on her experience with new teachers who 'do not even know where to start, what to do and what teaching methodologies are most effective'. Subject adviser B agreed and cited a training engagement he had with students who

were in their final year and would be teaching the next year. He said students were surprised to hear what they would need to teach particularly since they did not even know the 'stuff'. He felt that students in their final year should prepare an educator file to use when they start teaching the next year. This file should include what needed to be taught in the different grades and how the system worked in Grades 10, 11 and 12. In that way, when new teachers start teaching, they would know what was expected from them. Subject adviser C, on the other hand, felt that students were receiving the necessary content but were not prepared in other aspects such as teaching methodologies and assessment.

4.3.4 Support teachers receive from school management

Subject advisers expressed the opinion that support provided to teachers from their heads of departments and principals ranged from none at all to good support. One of the respondents said, 'my experience particularly in this district is quite disturbing in a sense that heads of department and principals are not supporting teachers, not providing any professional development or encouragement'. She qualified this by saying that some teachers get away with so many things that the head of department or the principal could have detected. Another view expressed was that when the head of department is a commerce teacher the support is good or where there is strong leadership, support is good. Subject adviser C concurred with the relation between support and expertise of the head of department. He indicated that heads of department often tick the work of the teacher to show that they have checked it, but there has been no support or developmental process involved. Subject adviser D thought that school management and circuit officials need to invest in the development of teachers. Her experience was that principals and circuit officials tend to make subject advisers solely responsible for the development of teachers.

4.3.5 Support teachers receive from subject advisers

After discussing the support teachers received from school managers within the school, it was necessary to determine the nature of the support subject advisers provided to teachers. In response to this question, some aspects emerged: providing

resources, engaging teachers in content training workshops and monitoring teaching, learning and assessment. On-site support through school and classroom visits, moderation of school-based assessment (SBA) and linking inexperienced teachers with more experienced teachers.

Discussing the support she provided to teachers, Subject adviser A expressed the view that she tried to keep communication lines open. Teachers knew they could contact her and reach her when they needed assistance and she made sure that she responded to their calls. Subject adviser B provided content-training workshops in order to equip teachers with knowledge and methodology about how to teach the content. On-site support was seen by two of the subject advisers to be the best type of support. Subject adviser B said:

I believe in on-site support as the best way to support the teacher in the natural environment, where you can see what he is working with, the children sitting in front of him; you need to know that as well. Classroom visits where it is allowed. It is also about relationships. Teachers need to know that you are coming to assist and develop them and if you come with an attitude of supporting and not criticising, then you will be welcome.

Subject adviser C said that he was able to support teachers by engaging with the work of learners and by moderating assessment tasks of learners. His experience in his particular district was that getting teachers together for a workshop or group activity is difficult because of the distances that teachers need to travel. Support to new teachers is more focused when subject advisers provide on-site support early in the first term. This ensures the teacher knows what is expected and has all the necessary resources in order to cover the curriculum. One subject adviser said that she pairs a new teacher with a more experienced teacher.

4.3.6 Teachers' knowledge of the Accounting curriculum

All respondents felt confident that most of the Accounting teachers in their districts are Accounting specialists. They said that teachers' knowledge of the Accounting curriculum was relatively good and that most of them are qualified to teach the subject. They felt that there are factors other than the teachers' knowledge of the

subject that results in poor performance by their learners. These factors include the attitude of learners, teaching methodology and the attitude of teachers where many teachers had a poor work ethic. Most of the respondents did admit that some of the teachers in their districts had a problem with the curriculum content. Subject adviser B said 'there are some gaps in terms of content and you can't assume that your more affluent schools know everything because there are also gaps there as we have discovered during the CAPS training.' He felt that the curriculum could not be satisfactorily implemented if learners entering the FET band were not fully prepared for the challenges of Accounting. He said that teachers in Grades 10 and 11 are also to blame for the problems in Grade 12 because they are not exposing learners to the interpretation questions. As a result, when learners encounter these in Grade 12, they fall flat.

4.3.7 Subject advisers' understanding of professional development

Subject advisers had varying viewpoints on what professional development is. One respondent saw his demonstration of how to teach as professional development. Another said it was the engaging of teachers in content training in order to improve their teaching and assessment practices. Subject adviser A indicated that it was about teachers updating their knowledge by going to workshops, being aware of what is happening in the subject and bringing it to the classroom. Subject adviser B said that it was about teachers needing to develop themselves professionally in terms of content. He said teachers needed to stay abreast of changes in the subject and in the outside world: teachers needed to take responsibility for their own professional development. Furthermore he said, 'development in terms of your subject knowledge, development in terms of what happens outside the classroom in accounting, either by reading or researching what is changing in the world so that you stay on par with what is happening outside'.

4.3.8 Subject advisers' engaging of teachers in professional development

The main reason subject advisers engage teachers in professional development is in an attempt to improve the performance of learners. All other reasons, such as

improving the content knowledge of teachers and assisting them in their classroom practice and teaching methodologies were a means to improve the results of the learners. One of the subject advisers said she engaged teachers in professional development 'to improve their teaching, their content knowledge and the results'. Other reasons mentioned by subject advisers were to improve the confidence of teachers and to assist them in managing discipline problems they are experiencing.

When asked how they engaged teachers in professional development, subject advisers mentioned several techniques: updating teachers on the latest developments in the field and in the subject, making all necessary information available, and providing workshops which addressed content and methodology; showing teachers how to manage diverse groups of learners, standard-setting meetings, CAPS training workshops; mentoring, and encouraging teachers to attend tutoring sessions and camps with their learners. Support at schools and in the classrooms were mentioned as well.

One of the matters three of the four subject advisers felt strongly about was teaching and developing by example or showing teachers how. One of the respondents said:

You can say to a teacher this is how you should do it and he won't necessarily listen to you but if you show him how to do it, then he will listen and he will implement what you showed him.

Another respondent had the following to say:

Professional development is not just about giving them a workshop but also about getting yourself to the school and you doing exemplar lessons for them where they sit in the classroom participating with the learners and this has worked for me.

4.3.9 Challenges experienced in providing professional development to teachers

Communication was cited as one of the key challenges where notices of activities do not reach teachers or do not reach them in time due to poor communication channels

in schools or stolen telephone or fax cables. Poor response by teachers was another challenge. This was mainly due to internal challenges at schools. The attitude of teachers was another problem: particularly teachers close to retirement, who think they know everything. They have been in the profession longer than the subject adviser and therefore they feel they cannot be taught anything. This attitude of teachers obstructs progress at schools. For the subject adviser in one of the rural districts, distances are a major challenge. In rural districts it is a challenge to get teachers together for content training or any other activity. These sessions are therefore limited to when it is really necessary: for example, CAPS orientation and standard-setting meetings.

Attendance was described by most respondents as good. One subject adviser, however, mentioned that those teachers who really should attend, do not. Subject adviser D responded as follows:

Attendance by teachers at these opportunities is normally very poor. Normally the teachers that you want to be there, they are not there. With the last one I had in the previous district there were only 3 of 20 schools that I invited and I don't think any of those 3 teachers needed to be there because they are quite equipped according to me. So attendance is normally a problem.

4.3.10 Impact of professional development activities

All respondents were of the opinion that professional development activities they engaged teachers in had enhanced the teaching practice of teachers. Subject adviser B said that he definitely noticed an improvement in the confidence of teachers since they attended content-training sessions. He believed teachers had a better sense of what to teach and how to teach different sections of the curriculum. This respondent noted that there was clearly a shift in the way teachers were teaching and how teachers were able to manage the circumstances of learners. He cited a case where schools in a particular area had serious issues with learners not being able to do work at home because of the home conditions of the learners. Teachers changed their strategy by trying to get learners to work at school and not give them much to do at home since they would not be able to do it there anyway.

Teachers stayed after school to assist learners and ensure that they complete their work at school.

One subject adviser was of the opinion that professional development engagements with teachers had led to an improvement in the performance of learners. Another respondent felt differently and explained that the difference in the results of learners was not yet evident, but that perhaps this would happen in in the next year or two. Similarly, subject adviser C observed the following:

There has definitely been an improvement. In some cases the improvement is not huge or learners are still not performing at an acceptable level, but the school moved from a 9% pass rate to a 40% pass rate and for me even that is an improvement. So sometimes it is gonna take a bit longer but it will happen. I think we are mostly focusing on the Grade 12 learners and we forget about trying to engage with the learners in Grade 10 and building that responsibility and improving their culture of learning or attitude towards the subject. I think we neglect that a lot.

4.3.11 Follow-up support by subject advisers

Only two of the four subject advisers spoke about support to teachers specifically after professional development activities. Both of them spoke about monitoring whether what was provided in the training sessions was being implemented in the classroom. Subject adviser B said that he would try to visit the teachers about two weeks after the training: he found that teachers were using the materials he provided and they were trying to implement the methodologies introduced to them. He stated the following:

You cannot develop teachers in content and methodology and just leave them. You must monitor to see if what you have taught them works in the circumstances in which that person is teaching because circumstances differ from school to school.

4.4 Questionnaire data from teachers

Questionnaires were sent to thirty schools from each of the four districts. I have not categorised the teachers like I did with the interviews (e.g. A1, A2, etc) as the questionnaires were anonymous. The following responses were received:

Table 4.2: Response per district

District	Number of responses
District A	15
District B	11
District C	12
District D	8
Total	46

4.4.1 Biographical Information

The following bar graph depicts the average size of an Accounting class of respondents.

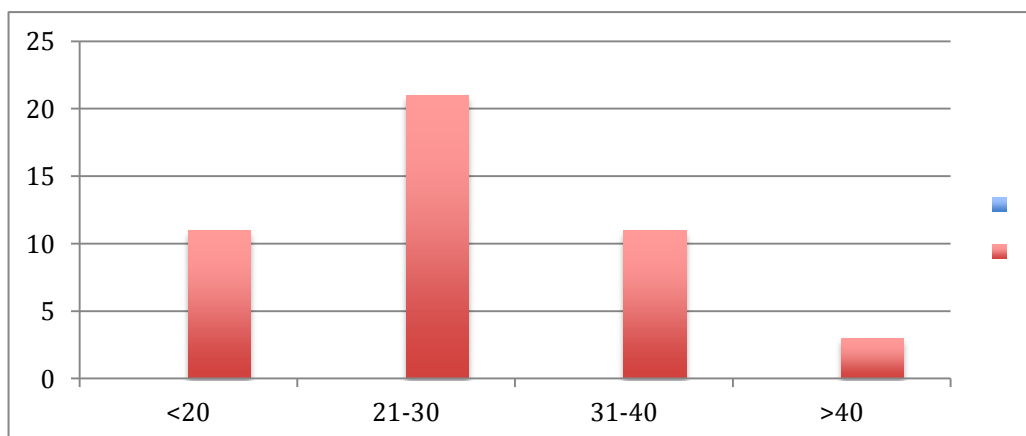


Figure 4.1: Average Accounting class

Of the forty-six respondents, eleven had a class size of fewer than 20 learners: twenty-one reported class sizes of between 21 to 30 learners; eleven reported

class sizes of 31 to 40 learners. Only three respondents had class sizes of more than 40 learners.

4.4.2 Professional information

All of the respondents, with the exception of one, are qualified Accounting teachers. Of the forty-six respondents, twenty-eight have a degree, mostly B. Comm degrees, with a professional teacher's diploma; ten have a higher diploma in commerce education; six have a degree in commerce education, and only one respondent has an Accounting diploma with no professional qualification.

Teachers are highly qualified in Accounting. Thirty-five teachers have Accounting at third-year level (Accounting III), nine teachers have Accounting at second-year level (Accounting II) and two teachers have Accounting at first-year level (Accounting I).

4.4.2.1 Initial teacher training

Seventy per cent of respondents regarded the way in which their initial teacher training prepared them for teaching Accounting as 'good'. Twenty-eight per cent of the respondents rated their initial teacher training as 'average'. Only one respondent (two per cent) felt that initial teacher training was 'poor'.

The rating of how initial teacher training prepared teachers for teaching Accounting was good but teachers mentioned a number of shortcomings in their initial teacher training. One teacher indicated that her lecturers were from a Social Sciences background and did not really understand what teaching Accounting entailed. Another teacher mentioned that the training was too theoretical and she was seldom able to apply the theories she learnt in her school setting so that she used a trial-and-error approach in her initial years of teaching. Teachers felt that lecturers tried to equip them with the subject knowledge and did not focus sufficiently on how to deal with the realities of teaching the subject. One teacher expressed the following:

Regarding the understanding of the subject, my training was good. However, there are things that you acquire as you gain experience. Examples of these

are the setting of examinations, which addresses all cognitive levels as is required by the curriculum. Also, what is the easiest way of presenting certain knowledge to learners, e.g. the Cash Flow Statement? Knowledge is one thing but the transferring of that knowledge so that learners understand it is not always an outcome of your planning.

The focus was on education in general; Accounting practice formed a small part of the qualification. Teachers emphasised the importance of teaching in a school, mostly known as practice teaching. One teacher said, 'we practice taught for four weeks and you are certainly not prepared after four weeks'.

One teacher who completed a four-year Higher Diploma in Education said:

We went to schools from our first year where we gained practical experience. I can clearly see the gap by students that only do the teaching diploma in their fourth year of study. The approach by the student is very scientific and they are not able to work at the level of the learners.

A teacher who completed a degree and then a teaching diploma endorsed this view:

Accounting at university level was a lot higher than what is being presented at school. I needed to drop my level of presentation in order to adapt to the learners. Even though my university degree was at a higher level it gave me an excellent background.

A few teachers felt that their initial teacher training prepared them well enough to teach Grades 8 and 9 and that they gained confidence to teach the higher grades after a number of years.

4.4.2.2 Continued professional development

Seventy per cent of the respondents regarded continued professional development as 'very important'. Twenty-six per cent considered it as 'important' and four per cent regarded it as 'unimportant'.

Constant change in various aspects related to the teaching of Accounting necessitated professional development for the teachers of this subject. These changes include new content, new curriculum, changes in financial and business

environments and changes in learners in terms of the way they function and learn. Technological developments such as whiteboards and computer software affect teaching. Teachers need to develop new skills so that they are able to introduce them in the way they present their lessons. One teacher expressed how change necessitated professional development:

The business world around us is constantly changing; new legislation, new technology, new ways of collecting, processing and presenting accounting information. I like to keep up with trends in the real world as I prepare my learners to be bookkeepers or financial managers. Regarding my own career as a teacher I am in a leadership position and therefore have to be one step ahead, so I do not like to do things 50%. I expect a lot from my learners and peers and therefore the same applies to me.

Teachers felt that they needed to stay informed, be equipped and empowered in order to stay effective in their profession. Many teachers said they needed to be informed and keep up to date with current trends. One of the teachers said:

If you as a teacher are not up to date with the latest developments, learners will know more than you and as a teacher you have to be a step ahead. Today's children read a lot and show a lot of insight regarding various things. You must be able to communicate with them.

The reality that children change is important. The exposure children have to technology affects the way they learn and, in turn, requires teachers to adapt their teaching styles. One teacher said, 'you are faced with new challenges everyday. Children change, therefore your teaching methods/strategies should also change to adapt to learner's needs. Educators should be agents of change'.

Another aspect of professional development was that it provided opportunities for networking and sharing with teachers. Professional development improved teachers' self-confidence. One teacher said: 'If you are not continuously developing, you will not be able to renew and adapt your methodologies and teaching'. This teacher felt professional development opportunities allow her to evaluate her teaching methods. She found other new angles from which to approach her teaching.

One of the two teachers who felt that professional development is unimportant said:

Professional development in a subject area is not as important or even necessary when the subject is well understood by the individual teacher as the charismatic and heartfelt connection a real teacher has with people he/she gets to know over the years. Professional development is necessary however, for teachers who do not know their subject very well.

4.4.2.3 Professional development activities teachers engage in

Teachers largely engage in professional development activities related to the subject. At certain schools teachers are able to engage in professional development activities that are more general in nature and not specifically related to Accounting. The following graph depicts the subject-related professional activities teachers engage in.

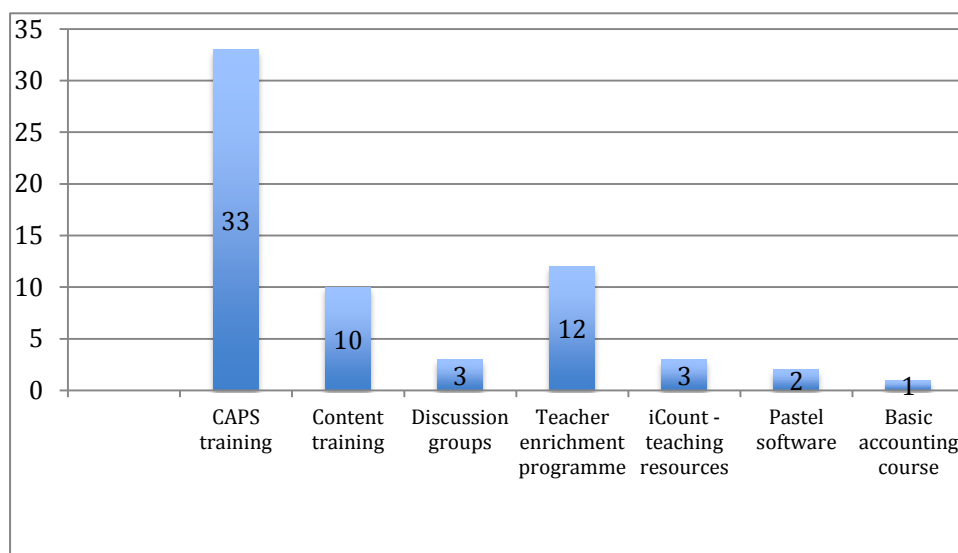


Figure 4.2: Subject-related professional development activities

(a) CAPS training

The majority, i.e. 33 of the 46 teachers attended CAPS training sessions.

Table 4.3: CAPS training

Type of activity	Training
Purpose	To orientate teachers to the revised curriculum and the philosophy underpinning it, including how the content has changed.
Duration	Ranged from six to eight hours
Organised by	Western Cape Education Department
Presented by	Subject advisers
Usefulness	The majority of teachers felt that this training was useful and informative. They appreciated the materials that could be used in the classroom and they felt familiar with the content. One teacher expressed the view that it was not so useful since it covered too many areas and too little time was spent on the content.
Impact on classroom practice	Teachers are prepared and equipped to implement the new curriculum. Some teachers felt that it assisted them in their planning. Many of the respondents indicated that they knew exactly what was expected from them and what their learners need to know in terms of the content. Only one teacher said that CAPS training had no impact on her classroom practice.
Impact on learner performance	<p>Most teachers felt that it was too early to tell but they were hopeful that they would see a positive difference in the performance of their learners. This will only be known once this cohort of learners write the Grade 12 National Senior Certificate (NCS) examination in 2014. Some teachers mentioned that being informed improved their self-confidence and this should have a positive impact on the performance of their learners.</p> <p>The same teacher, who said that the training had no impact on her classroom practice, said that it had no impact on her learners' performance.</p>

(b) Content training

Ten of the forty-six teachers discussed the content training sessions they attended. These content training sessions covered different topics in the curriculum and are discussed in the following table.

Table 4.4: Content training

Type of activity	Content training
Purpose	To improve the performance of learners by demonstrating to teachers how to teach or present different topics in the curriculum
Duration	Each topic was approximately five hours.
Organised by	Western Cape Education Department
Presented by	Subject advisers
Usefulness	All teachers felt that this engagement was very useful. They explained that it assisted them in their preparation and they could use the materials in their teaching.
Impact on classroom practice	Teachers were positive that it impacted on their classroom practice. Many of them felt that they were subsequently able to explain topics, particularly perceived difficult topics, in a much simpler way. Some of the respondents mentioned that their learners were finding the work easier and they were even enjoying the subject. These sessions improved the confidence of teachers who attended.
Impact on learner performance	Learners are able to use, understand and access information easier. A few of the teachers indicated that they had seen an improvement in the performance of learners. One teacher mentioned that her learners did very well in the NSC examination: the school had even received a diploma for their good results.

(c) Discussion groups

Three teachers mentioned that they participated in discussion groups. These teachers were all from one particular district.

Table 4.5: Discussion groups

Type of activity	Discussion groups
Purpose	To improve the performance of all teachers in the district
Duration	Five, one-hour sessions
Organised by	Subject adviser
Presented by	Experienced teachers
Usefulness	Teachers felt that it was useful in the sense that ultimately the learners will benefit.
Impact on classroom practice	Teachers felt that it had impacted on their classroom practice: one teacher said that she is now able to 'tackle' her lessons with greater enthusiasm.
Impact on learner performance	It was a bit early for a judgement on learner performance but the teachers were confident that it they would see a difference in the results of the learners in the district.

(d) Teacher Enrichment Programme (TEP)

Twelve teachers discussed a Teacher Enrichment Programme (TEP). The details of this programme are discussed in Table 5.5 below.

Table 4.6: Teacher Enrichment Programme (TEP)

Type of activity	Training
Purpose	To improve content knowledge of Accounting teachers
Duration	Six, one-hour sessions
Organised by	The South African Institute of Chartered Accountants (SAICA), Western Cape Education Department and the University of Stellenbosch
Presented by	Lecturers from the University of Stellenbosch
Usefulness	All teachers appreciated this professional opportunity. Teachers mentioned that it provided an overview of the subject content; it was informative, relevant and insightful. It provided ideas on how to present lessons. One teacher said, 'with every lesson I discovered something new that I can present or an easier way to present'.
Impact on classroom	Teachers mentioned that they could use the activities in their

practice	classroom. It exposed them to alternative teaching methods and it assisted them to make their presentations easier and simpler. The exposure to different teaching methodologies provided different angles from which to present the different topics in the subject.
Impact on learner performance	Many of the teachers were of the opinion that it was still too early to assess the influence of the TEP on the performance of their learners. However, some felt that their learners now understood certain aspects better. One teacher commented that this programme helped create positivity amongst teachers that is transferred to learners.

(e) iCount teaching resources workshop

Three of the forty-six teachers cited the attending of this workshop as a professional development activity.

Table 4.7: iCount teaching resources workshop

Type of activity	Training in use of resources
Purpose	To introduce resources designed to support teaching in Accounting
Duration	Two hours, thirty minutes
Organised by	Bright Media and WCED
Presented by	Bright Media
Usefulness	Teachers did not see much value in this training activity. One teacher felt that it was not useful for experienced teachers but could possibly have been of some use for new and inexperienced teachers. One teacher felt that the activities could be used with learners.
Impact on classroom practice	One teacher felt that it had not in any way impacted on her classroom practice.
Impact on learner performance	One of the three teachers expressed that his learners had a better grip on the topics as a result of this exposure.

(f) Pastel training

Two teachers mentioned that they had attended training in Pastel. These were two different courses offered at different institutions and also varying vastly in duration.

Table 4.8: Pastel training

Type of activity	Pastel training	
Purpose	To orientate teachers to the use of this software	
Duration	Eight hours	Five days
Organised by	South Cape College	Northlink College
Presented by	Lecturer from the college	
Usefulness	It served to enrich the teacher.	This teacher felt that it was meaningful but she was not yet able to use it.
Impact on classroom practice	Helped to inform learners about the software used in practice and how it works.	
Impact on learner performance	None really	

(g) EMS workshop

Only one teacher mentioned this workshop.

Table 4.9: EMS workshop

Type of activity	EMS workshop
Purpose	To bring teachers up to date with the different focus areas in EMS
Duration	Ten days
Organised by	Western Cape Education Department
Presented by	Subject adviser
Usefulness	The teacher who attended this mentioned that the file with materials received at the workshop was useful.
Impact on classroom practice	He was able to use the materials in his teaching.
Impact on learner performance	The teacher did not comment on whether there was a noted impact on the performance of the learner.

A few teachers cited professional development activities that were not subject related. These are illustrated in the graph below.

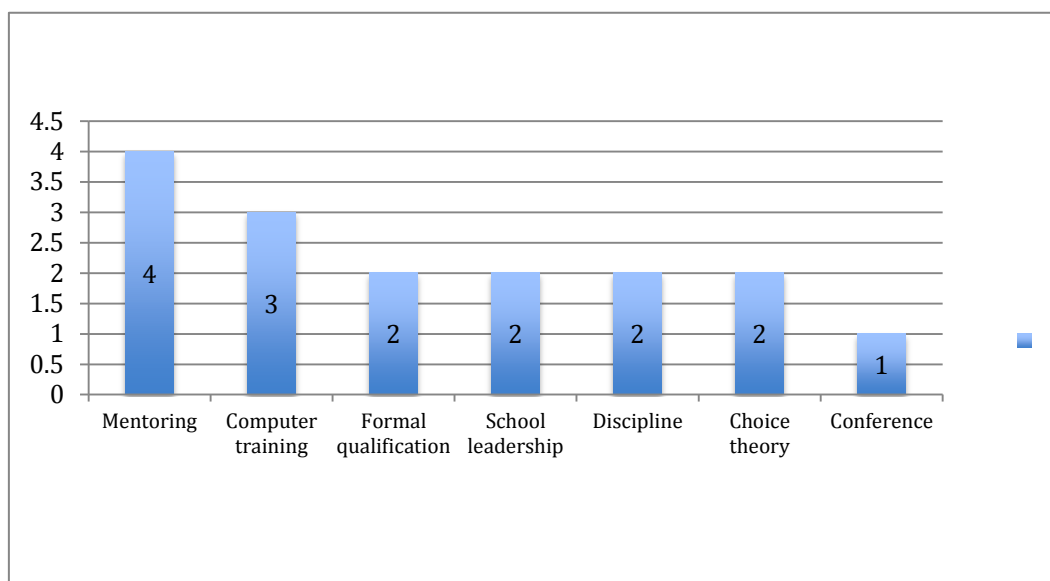


Figure 4.3: Non subject-related professional development activities

(h) Mentoring

Four of the forty-six teachers indicated mentoring as a significant part of their professional development. Mentoring meant different things to these teachers. One of the teachers mentioned that she mentors student teachers when they are placed at her school for practice teaching. She felt that this was useful for her as well as for the students since she found that she could learn and gain from the engagement with students. This affects their teaching practice. There is no real influence on the performance of her learners: she would fill in the gaps that may exist as a result of the teaching by the student teachers.

A fellow respondent said that she mentored Grade 12 learners of other 'under-performing' schools. She engaged with these learners for two hours per week, and during 'spring' and 'winter' schools. This resulted in significant improvement in the results of these learners. This engagement benefited her own learners: she found

that she adapted her teaching style to accommodate learners who struggle, something she neglected to do before.

One respondent attended a six-month mentorship course at UNISA. The aim of this course was to train teachers to mentor young teachers. This course added value to this teacher's knowledge and pedagogical skills, particularly in her capacity as head of department. She found that she now more willingly shares her ideas and assessment tasks with younger teachers.

(i) Computer training

Only three of the teachers mentioned that they had engaged in some or other form of computer training. One of the teachers completed an Apple mac-training programme, which was conducted over a period of thirty weeks. Every week there was a one-hour session. This session was organised by the school principal. The teacher found that it improved his classroom practice and that his learners had benefited.

The second respondent attended a Web Quest course which exposed him to the use of computers and websites in the classroom. The duration of this course was four days and was organised by the WCED. He was not able to implement any of this in his classroom practice due to insufficient computer laboratories in the school.

The third respondent attended a Microsoft office-training session. The purpose was to improve computer literacy levels of teachers. This took place over a period of one week and was organised by the WCED. This improved his classroom practice: he was able to present lessons using Power-point presentations. Learners are more engaged and find the subject interesting. They are more able to relate to the sound, text and movements. He is able to integrate this programme into his teaching.

(j) Formal qualification

Two teachers completed a formal qualification: B. Ed (Hons). The topic of the one teacher's thesis was business ethics, so he was able to incorporate ethical issues as a topic in Accounting. He felt that learners become more aware of ethical issues and are able to understand and interpret ethical issues which enhance their performance in this topic.

(k) School leadership course

Two teachers mentioned their engagement in a school leadership course: the purpose was to emphasise the importance of leadership in change and transition. This was organised by their union. It was deemed useful. It is evident that teacher unions do provide professional development to support teachers. They gained an awareness and clarity of their role as leaders in a school. One teacher felt that she is better equipped to understand how change and/or management decisions affect the morale of teachers and teaching time.

(l) Discipline workshop

Two teachers mentioned a workshop on disciplining learners organised by their principals. The value of this workshop was that it assisted them to employ different ways to handle difficult learners. The different approaches used helped to get the best out of these learners and ultimately the performance of these learners improved.

(m) Choice theory

One teacher attended a basic intensive training course in choice theory, reality therapy and lead management. The purpose of this course was to enable teachers to counsel and help other people who experience life problems. She indicated that this was exceptionally valuable for her as teacher, grade head and guidance teacher. She now has a better concept of how to work with learners experiencing problems. It improved her classroom practice and the performance of her learners: they feel safe in her class and ask questions easily and freely.

(n) Conference

One teacher attended a conference as part of her professional development. This conference is held annually for principals and deputy principals of girls' schools where issues germane to girls' schools are highlighted and discussed. The conference takes place over two-and-a-half days. The teacher found the conference valuable. Certain problems and issues are common to all girls' schools. They are thus able to share and learn from the experience of others.

One of the teachers elaborated on how she engaged in professional development since she started teaching. She foregrounded this by saying: 'I believe in life-long learning'. Her list included sixteen activities/courses. These were besides the subject-related courses she attended. The list included multicultural teaching, financial planning, stress management, managing conflict and management leadership, how to teach learners with left brain and right brain dominance and the seven habits of highly effective people. Her experience was that 'activities presented by persons who also present to business people can definitely improve the quality of teaching. It is most valuable to speak to persons outside of the school arena and it assists you in adapting your ability to think'.

4.4.2.4 Professional development activities teachers would like to engage in

Concerning professional development activities teachers would like to participate in to improve the quality of their teaching, teachers mentioned the following:

Training in Pastel, Quickbooks or any Accounting software package in order to prepare learners more adequately for the world of work;

- Teaching methodologies, using new equipment and technology available to teachers, e.g. interactive whiteboards;
- Setting assessment tasks including the setting of examinations;
- Strategies to help learners with barriers or to improve weak learner performance;

- Interaction with auditing and corporate companies in order to engage with Accounting practice;
- Power point presentations;
- Curriculum management;
- Exposure to other teachers' teaching and presentation of lessons;
- Exposure to marking National Senior Certificate examinations;
- Content such as tax and auditing;
- Formal qualifications;
- Analysis and interpretation of all aspects in Accounting curriculum; and
- More presentations on sections of the curriculum as currently undertaken by the Accounting officials of the WCED.

A few teachers indicated that any course would be appreciated. This was expressed by one of them who said, 'anything available; I love learning new things and if it can help my learners, I will do it'. Another respondent said, 'courses, courses and more courses! No teacher can say that they are fully developed. There will always be a gap in your knowledge and you will be able to learn something'.

One respondent disagreed with this opinion and felt that professional development was not always important when he said:

Professional development in a subject area is not as important or even necessary when the subject is well understood by the individual teacher as the charismatic and heartfelt connection a real teacher has with people he/she gets to know over the years. Professional development is necessary, however, for teachers who do not know their subject very well.

4.4.3 Teaching practice

The questionnaire provided teachers with a number of teaching approaches. Teachers had to indicate to what extent they used different teaching approaches. The following table illustrates the frequency of the use of different teaching approaches.

Table 4.10: Teaching approaches used

Teaching approach	Never	Seldom	Some-times	Often	Almost always
	(%)	(%)	(%)	(%)	(%)
Chalk and talk	2,2	6,5	21,7	34,8	34,8
Promote class and group discussions in which learners actively participate	0	4,3	21,7	56,5	17,4
Integrate technology	6,5	10,9	26,1	21,7	34,8
Use case studies	4,3	8,7	34,8	39,1	13,0
Encourage group work	2,2	28,3	41,3	26,1	2,2
Ensure learners work individually	0	4,3	23,9	52,2	19,6
Engage learners in critical and analytical thinking	0	2,2	19,6	54,3	23,9
Set ample tasks to allow learners to practise skills	0	0	2,2	23,9	73,9
Encourage independent thought	0	4,3	2,2	39,1	54,3
Integrate topics	2,2	0	8,7	41,3	47,8
Engage learners in problem-solving activities to develop higher order thinking skills	0	0	10,9	50,0	39,1
Provide feedback to learners	0	0	0	13,0	87,0

The following figure presents teachers' attitudes towards four important aspects regarding competencies of teachers: up-to-date knowledge of Accounting, confidence in all areas of the curriculum, the ability to design assessment tasks and the ability to use the required teaching time of four hours per week optimally.

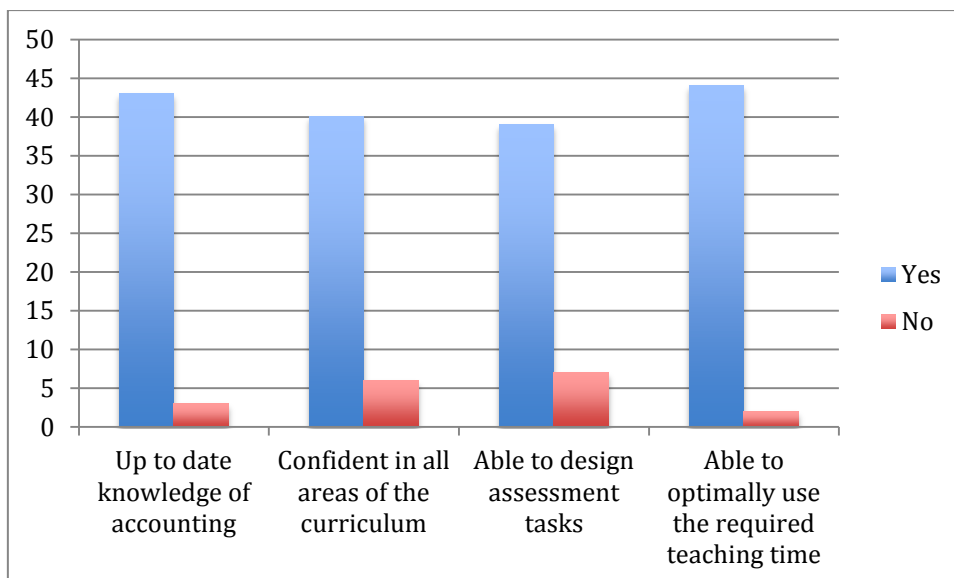


Figure 4.4: Competencies of teachers

The majority of teachers felt their knowledge of Accounting was up-to-date (ninety-three per cent). Eighty-seven per cent of the respondents are confident in all areas of the curriculum. Eighty-five per cent feel that they are able to design assessment tasks and ninety-six per cent of teachers are able to optimally use the required teaching time.

Teachers had the following views on how Accounting should be taught under ideal circumstances.

(a) The teacher

The majority of respondents mentioned that teachers should have a thorough knowledge of the subject. Teachers should know the curriculum, know the different topics and how these relate to one another. Teachers should keep up to date with the latest developments in the subject. Thorough preparation of lessons was regarded as an element of quality teaching. Preparation includes planning ahead and keeping learners informed of what will be happening in the subject for the term so that they know what is expected from them and can act accordingly.

Certain character traits were mentioned. These include teachers who are positive about the subject and the learners, teachers who inculcate a love and passion for the

subject, and teachers who can relate to young people, dedicated and enthusiastic teachers.

(b) Teaching methodology

Teaching methodology featured in most of the responses. A learner-centred approach was considered important. The involvement and active participation of learners in lessons were cited. Teachers should expose learners to different types of questions and particularly to examination-based activities and questions. Learners should be introduced to new concepts in a step-by-step approach and at a pace that suits the needs of the group. Stimulation of critical thinking was mentioned as well as the importance of balancing lower order or routine procedures with higher-order cognitive skills. Quality teaching requires that teachers challenge and extend learners to perform to their full potential. There was a concern for relating theory to practice by means of relevant newspapers and magazines. Teachers should integrate real-life scenarios into their teaching of the subject. Teachers need to focus on how things are done in practice. When learners have this picture, it is much easier to teach them the theory.

The importance of practical application of concepts and skills was stressed by many of the respondents. This could be achieved by giving adequate and regular work to be done at home, commonly referred to as 'homework'. It was thought that this 'homework' should be marked by visual presentation: where learners can see the answers and not only *hear* them. The controlling of homework is important for teachers; to know what learners are having problems with. One teacher said, 'Doing of homework is non-negotiable. Learners do not enter my class without having done their homework.' Regular assessment, including tests and examinations, and regular feedback contribute to quality teaching of Accounting. One teacher contributed her success to her learners working through past papers and said: 'My grade 12 learners work through about six question papers in the third term which I mark personally as if it was an end-of-year examination and I give it back to them with personal comments to each of them.'

(c) Resources

Access to good and correct resources including textbooks was one of the prerequisites mentioned for effective or good teaching. It is important that all learners have access to a good textbook, required stationery and a calculator.

(d) Learners

Learners, their attitude and prior knowledge, are basic elements in building up quality teaching. Learners need to have adequate background knowledge in the subject. They should acquire and develop adequate background in Grades 8 and 9 in Economic and Management Sciences. Learners who are disciplined, eager to learn, focused and responsible for their own learning possess the characteristics teachers need to provide quality teaching. One teacher mentioned that the characteristics of future accountants should be taught early on in Accounting at school level: punctuality, accuracy, trustworthiness and neatness. Learners need to be able to think and work independently.

(e) Parents

A few teachers mentioned parental involvement in the lives of learners. When parents know what learners need to do (homework, activities, assignments, tests, examinations and excursions) learners are more likely to take their responsibility seriously.

(f) Technology

Some teachers mentioned the importance of access to the latest technology including data projectors, interactive whiteboards, computer and Internet access for learners.

(g) Teaching environment

Many teachers mentioned that a teaching environment conducive to quality teaching required a small class size not exceeding thirty learners. Visual information in the classroom such as posters and flashcards contribute to this environment. One teacher stressed the opinion that teachers should be totally in control of the class and learners should know exactly what is expected from them.

4.4.4 Support received

The following graph depicts teachers' opinions on the support they received from their school management team (SMT), heads of department (HOD) and subject advisers.

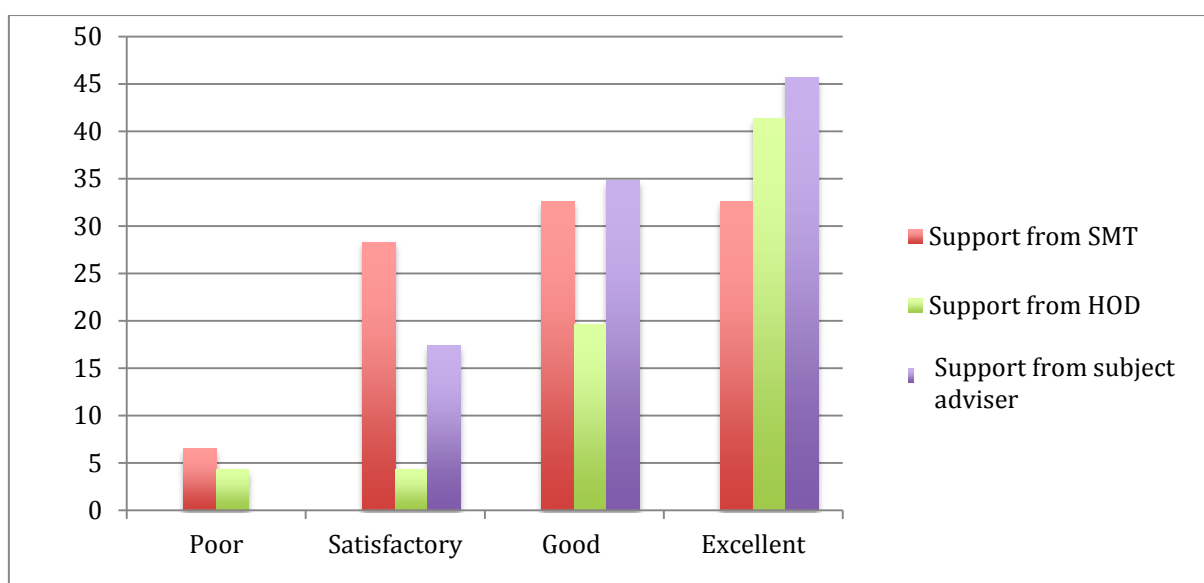


Figure 4.5: Support received by teachers

Teachers were generally positive about support received from these three support systems: most teachers acknowledged 'good' and 'excellent' support. Seven per cent of teachers, however, felt that the support received from their school management teams was 'poor'. Four per cent felt that they received 'poor' support from their heads of departments. None of the teachers registered 'poor' support from subject advisers.

4.4.5 School and home environment

Teachers were asked about the resources made available to them for teaching at their school and this is depicted in the table below.

Table 4.11: Resources available at school

Resource	Available	Not available
A variety of textbooks	91,3%	8,7%
A textbook for each learner	93,5%	6,5%
Study guides	65,2%	34,8%
A chalkboard and chalk	80,4%	19,6%
A white board and markers	47,8%	52,2%
Overhead projectors	78,3%	21,7%
Internet facilities for teachers	95,7%	4,3%
Internet facilities for learners	67,4%	32,6%
Television set	54,3%	45,7%
DVD player	56,5%	43,5%
Data projector with screen or inter-active whiteboard	67,3%	32,7%

The figure below shows the resources that the learners have access to.

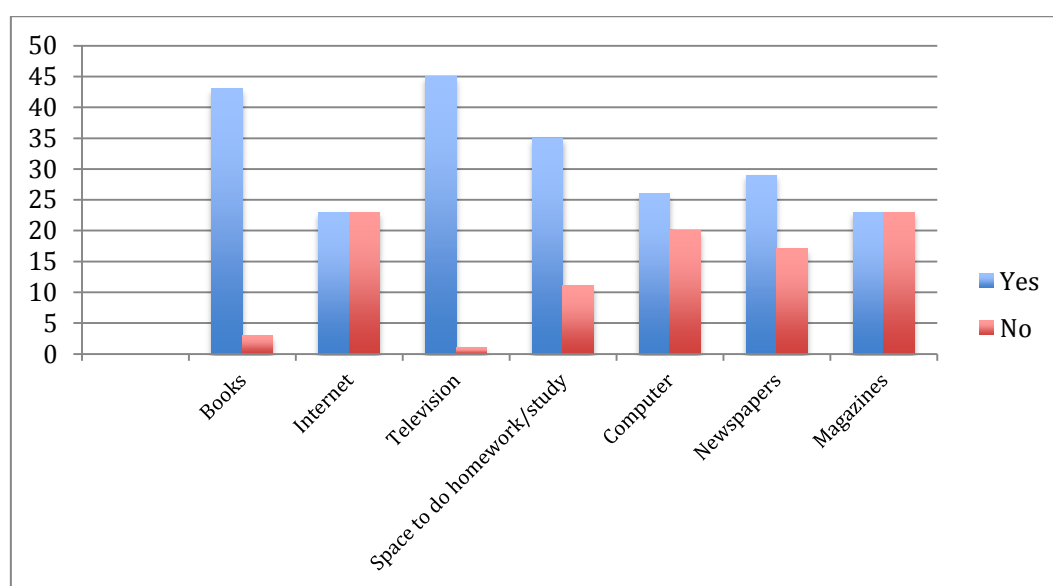


Figure 4.6: Resources learners have access to

Characteristics displayed by learners are important to the teaching and learning environment. The following table portrays the views of teachers regarding the characteristics displayed by their learners in relation to their schoolwork.

Table 4.12: Characteristics displayed by learners

Characteristic	Never	Seldom	Some-times	Often	Almost always
	(%)	(%)	(%)	(%)	(%)
Punctuality	0	0	8,7	34,8	56,6
Absenteeism	2,2	58,7	32,6	6,5	0
Positive about school	0	0	15,2	58,7	26,1
Positive about accounting	0	0	21,7	45,7	32,6
Participation in class	0	2,2	13,0	50,0	34,8
Ability to work independently	0	4,3	30,4	34,8	30,4
Engage critically	0	8,7	41,3	30,4	19,6
Complete homework/tasks					

4.4.6 Factors that affect the academic performance of learners

When asked about the factors that affect the performance of learners, teachers mentioned different role-players, elements of the school and home environment. Enthusiasm, methodology, commitment, confidence and preparedness, regular testing and setting high expectations were seen as the key qualities of successful teachers. With regard to the school environment, they mentioned facilities, access to technology, discipline, school and classroom environment, the number of learners in a class, a safe school environment and access to necessary resources. For many learners, if the medium of instruction is not the learners' home language it causes a barrier.

The environment outside the school contributes. The factors mentioned here were status and wealth of parents, home environment, parental support, involvement in the

education of their children, dysfunctional homes, disintegration of the family unit, and impact of the community, issues such as drugs, violence and gangsterism. The majority of factors cited were those directly linked to the learners themselves: class attendance and class participation, regular completion of homework, poor work ethic, lack of vision, learners' inability to read and understand, learners' mathematical ability, lack of motivation, learners who do not have the will to learn and perform, learners' lack of basic knowledge and skills in the subject, lack of appropriate study techniques, time management, leading a balanced life-style, attitude of learners, love and aptitude for the subject and learners' ability to apply their knowledge or think and reason logically.

4.4.7 Quality teaching

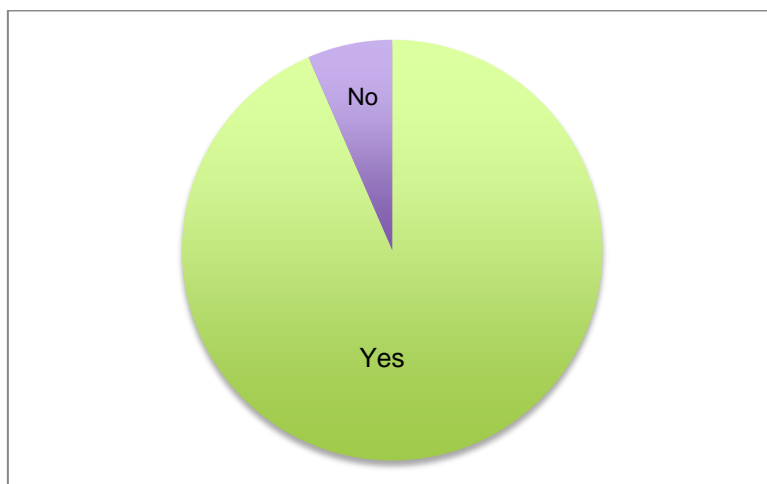


Figure 4.7: Teachers' ability to provide quality teaching

When asked about whether or not they were able to deliver quality teaching, ninety-three per cent of respondents were of the opinion that they are able to and seven per cent acknowledged that they were not able to.

Regarding factors that specifically affect the quality of teaching in Accounting, teachers indicated a number of factors relating to teachers themselves, learners, school and extramural environment. Factors related to teachers included a positive attitude: the teacher should be enthusiastic and have a love or passion for teaching

and for the subject. Teachers should have a thorough knowledge of the subject and set clear rules and expectations. Teachers should be punctual and prepared at all times. One teacher said, 'even if you know the subject, it is necessary to go to class prepared'. Teachers should have self-respect and self-confidence, and care about learners and their future. Teachers should provide regular activities, homework and tests, and take learners through from grade 10 to 12. Teachers need to make themselves available for extra classes; be in control and maintain discipline in the class.

Conditions in the school and the extra-mural environment include facilities at school, adequate resources and technology including learning and teaching support materials, the number of learners in a class, constant curriculum changes, bilingual classes, too much administration and extra-mural activities, a well-functioning subject team and support from school management, learners, parents and school governing body. The interruption of teaching time as a result of poor school management hampers the quality of teaching. One teacher stressed the importance of adequate teaching time by saying, 'the more time you are able to spend on a topic, the better learners will be able to practise and the more time you will have to develop higher order thinking'. The work environment of teachers is a contributing factor. One teacher said, 'if the teacher feels positive in his or her working environment, he will carry that positivity over into the subject and take the trouble to influence the learners positively'.

Teachers mentioned that learners are often responsible, hard-working, committed, enthusiastic and motivated. Learners struggle when they are unable to read with comprehension, lack basic background to the subject, do not complete homework or are apathetic. These weaknesses are often the result of the lack of opportunities after school and poor home circumstances.

4.5 Summary

The above three sections of the data present respondents' views and beliefs about the nature and extent of the quality of teaching in Accounting and the nature and effect of professional development initiatives that Accounting teachers need to provide quality teaching as shown by teachers and subject advisers of Accounting.

The next chapter focuses on analysis of the data presented in this chapter.

CHAPTER FIVE

DISCUSSION OF THE FINDINGS

5.1 Introduction

The process of presenting data in the preceding chapter culminated in emergence of certain dominant themes. Two overarching themes in particular framed my understanding and analysis of what data portrayed: quality teaching in Accounting; and professional development in Accounting. These themes structure the rest of the discussion. Importantly, these themes and their related sub-themes are not isolated, but interconnected. The discussion of one theme impacts on the other.

Discussion of the findings is guided by the central aim of this study which is, first, to investigate the nature and extent of quality teaching of Accounting in Western Cape secondary schools and, second, to investigate the nature and effect of professional development initiatives for Accounting teachers. These two main themes are not mutually exclusive: the study was conducted on the assumption that professional development has a fundamental role to play in improving the quality of teaching of Accounting.

5.2 Quality teaching of Accounting

Quality teaching has been generally understood as teaching that is concerned with, and focused on, learners and their learning (Devlin & Samarawickrema, 2010:112). In analysing the data, three sub-themes emerged within the broader theme of quality teaching, namely teacher, learner and context. Research has determined that there is a link between teaching, learning and learner performance. The pursuit of improving learner performance is the pursuit of better teaching (Leveson, 2004:529). One of the respondents argued that quality teaching is acknowledged when learners have learnt something in that lesson. This view is endorsed by Fenstermacher and Richardson (2000:5) who assert that 'quality teaching can be understood as teaching that produces learning'. According to Feiman-Nemser (2001:1013), there is a direct

relation between learning and what and how teachers teach. This relation, in turn, depends on the knowledge, skills and commitments they bring to their teaching as well as the prospects they have to continue learning.

Statistics on learner performance indicate that in many schools learners are not performing well. Respondents highlighted a number of factors which adversely affect the quality of teaching. Most of the teachers (ninety-three per cent) felt that they are able to deliver quality teaching. This confidence, however, begs a number of questions. If they are delivering quality teaching, why are learners not performing well in the National Senior Certificate? Statistics for this examination in November 2013 show that only 74,5% of the learners who wrote this exam were able to pass at the 30% level.

5.2.1 The teacher

Data generated in this study revealed that the teacher plays a crucial role in ensuring quality teaching. Literature agrees with the important position teachers hold in ensuring quality education (Quan-Baffour & Arko-Achemfuor, 2009:109; Darling-Hammond, 2000:128). Goldhaber (2002:2) indicates that the most important thing a school can do for its learners is to provide them with good teachers: Rockstroh (2013:2) argues that teachers are the essential school-based element affecting the achievement levels of learners. Onwu and Sehoole (2011:121) maintain that 'the quality of an education system cannot exceed the quality of its teachers'. Levine (2006:11) emphasises the importance of teachers by asserting that the quality of the future cannot exceed the quality of its teachers. Snehi (2011:8) argues that teacher quality is one of the significant factors which guarantees the performance of learners. Harwell (2001:9) is mindful of the fact that, since increased emphasis is placed on measuring learner performance, it is important not to lose sight of the teacher who makes a difference in learner performance. Hattie (2003:2) states it eloquently when he argues that the focus of ensuring quality education 'lies in the person who gently closes the classroom door and performs the teaching act – the person who puts into place the end effects of so many policies, who interprets these policies and who is alone with students during their 15 000 hours of school'. The South African Education

Department envisages the teachers who are to contribute to the transformation of education through effective teaching, to be well-qualified, competent, dedicated, caring, mediators of learning, assessors, research subject specialists and life-long learners (DoE, 2003:5). A number of key factors in relation to teachers and how they influence the quality of their teaching were identified from the data and these will be discussed in the next section. These factors are: teacher qualification, knowledge, pedagogy, classroom management and personal characteristics of teachers.

5.2.1.1 Qualifications

The minimum qualification requirement for teachers is that they should have completed Grade 12 plus four years of tertiary study. This is referred to as a Relative Education Qualification Value 14 [REQV14] (DoE, 2007:22). Teachers included in the sample for this study are all suitably qualified and all of them, except one, are qualified Accounting teachers. More than half of them hold degrees and a professional qualification while the rest of them completed higher diplomas or degrees in commerce education. Furthermore, thirty-five of the forty-six teachers interviewed have Accounting at third-year university level while the remainder have Accounting at first- or second-year level. These teachers are adequately qualified. This does not automatically indicate that they have the required content knowledge: the subject is dynamic and changes as a result of changes in the Accounting profession.

Kosgei, Mise, Odera and Ayugi (2013:77) argue that, although the formal qualification of teachers is an essential indicator for their knowledge and expertise in teaching, it has limited use in determining how well prepared they are for what they need to teach. Kosgei *et al.* (2013) suggest that the courses they have studied should be compared to the actual content of the curriculum in the subjects they teach. The content of the subject as well as the way in which the subject is taught have undergone numerous changes, as a result of the changes in the curriculum and the education system as a whole. These changes include costing concepts within a manufacturing business environment, auditing and internal control processes, ethics and corporate governance (DBE, 2011a:10). In the latest curriculum revision, the

curriculum has been made to comply with the Companies Act 71 of 2008. The majority of respondents indicated that they needed to improve their skills in their content knowledge. Many of them had studied some years before and the content of the subject had changed considerably since they underwent their initial training. One of the respondents, who qualified recently, indicated that some of the topics in the curriculum were not covered in her studies at all. Jusuf (2005:36) asserts that a qualification or degree is not the only credential for determining teacher quality but it should instead be considered a characteristic that develops throughout a teacher's career; rather than as a static accomplishment.

5.2.1.2 Teacher knowledge

Several teachers and all subject advisers expressed a belief that teachers need to have a thorough knowledge of the subject. This is often referred to as content knowledge. Shulman (1987:7) expresses the view that 'teaching necessarily begins with a teacher's understanding of what is to be learned and how it is to be taught. Shulman (1987) further divides teacher knowledge into seven categories of which content knowledge is but one category. He defines content knowledge as the knowledge teachers have of the discipline they are teaching. In the context of this study, it would be their knowledge of Accounting.

Quality teaching requires a teacher to have a thorough knowledge of the content of the subject, but requirements clearly extend beyond this knowledge alone. Pedagogical knowledge is important. A teacher needs to have a good understanding of how to teach different areas of the subject. Pedagogical understandings, related to how to teach content and how to recognise learners' learning needs, are necessary for any effective teaching to take place (Lasley II, Siedentop and Yinger, 2006:14). The Accounting curriculum promotes an integrated learning of theory, practice and reflection (DoE, 2008a:11). Beausaert *et al.* (2013:1) argue that, since teaching and learning are two interrelated phenomena, the strategies teachers employ in their teaching are linked to the way learners learn and, consequently, to the learning outcomes.

Respondents were unanimous that teachers need to have a sound knowledge of the subject they teach. Subject advisers were confident that the majority of the teachers in their districts are Accounting specialists. They were of the opinion that this was not the main factor that contributed to the poor performance of learners in Accounting. All respondents admitted that in their district there are individual teachers who are not entirely conversant with the content of the subject.

5.2.1.3 Teaching pedagogy

The way teachers convey the content of their subject, alternatively referred to as teaching pedagogy or teaching methodology, has certain implications for teachers of Accounting. Inappropriate teaching methodologies are the main factors that undermine the quality of teaching Accounting. Stronge *et al.* (2011:340) describe what they call instructional delivery as 'the myriad teacher responsibilities that provide the connection between the curriculum and the student'. Respondents in this study included a number of criteria important for quality teaching in the subject including: use of questions, promoting critical thinking, linking theory to practice and the importance of regular and prompt feedback.

One of the respondents acknowledged that learners learn in different ways. Teachers need to explore different teaching techniques to accommodate different learning styles. In a research study conducted by Handal, Wood and Muchatuta (2011:9), Accounting learners alluded to the need for lecturers of Accounting to understand that learners have different learning styles. As such, teachers of the subject need to teach in different ways in order for their learners to grasp the subject. This same teacher indicated that the days of using only the 'chalk and talk' method in the teaching of Accounting are gone. Using this approach is still relevant, but teachers need to explore other methods to engage learners' attention. The data did, however, show that the 'chalk and talk' approach to teaching was still the most commonly used method. Seventy per cent of respondents indicated that they 'often' or 'almost always' use this approach. Lieberman and Pointer Mace (2008: 226) suggest that 'teaching as telling is no longer appropriate for a knowledge society that needs

students who are prepared in problem-solving, adaptability, critical thinking, and digital literacies’.

The idea of ‘deep teaching’ as opposed to ‘surface teaching’ is important to ensure that learners are able to develop critical *thinking* skills. This deep approach to learning is preferred to a surface approach where learners are reliant on memorisation and repetition (Beausaert, Segers and Wiltink, 2013:1-3). Lublin (2003:2) suggests that good teaching can guide learners to take a deep approach whereas poor teaching forces learners to adopt a surface approach to learning.

The curriculum expects learners to be engaged in active and critical learning. An active, critical approach to learning is encouraged over rote-learning and uncritical acceptance of given truths (DBE, 2011a:4). Data and literature support this notion of active and critical engagement of learners. Gregory and Cahill (2009:9) promote Freire’s philosophy regarding critical literacy by suggesting that teaching should include a critical stance: reading is not about words, pictures, actions or sounds, but rather about reading the world in order to understand a text and its purpose. Albrecht and Sack (2000:55) express the view that learners forget what they memorise and that it is important to engage them in critical skills which rarely become dated and are transferable across tasks and jobs. The data revealed that teachers agreed with this notion of engaging learners actively in the teaching and learning process. The respondents expressed the view that in Accounting, learners needed to be active participants in the classroom and in their learning. Teachers promoted active participation of learners in class and group discussions to varying degrees: 17,4% of respondents indicated ‘almost always’, 56,5% ‘often’, 21,7% ‘sometimes’. 4,3% said that they ‘seldom’ promoted active participation by learners. Smart and Csapo (2007:452) describe learning as the active participation by learners in a scheduled experience, an analysis of, and reflection on, what is experienced, and the application of principles studied at school, or work and in life situations. A student-centred approach to teaching encourages learners to explore a deep approach to learning that focuses on a richer understanding of learning content.

From the findings, it is apparent that respondents saw the importance of engaging learning within a critical thinking framework and that learners struggled with this. Duron *et al.* (2006:160) regard critical thinking as the ability to analyse and evaluate information. They see critical thinkers as people who raise important questions and problems. They are able to formulate questions clearly; collect and assess appropriate information, use abstract ideas: think with an open mind and communicate effectively. These are skills pertinent to the workplace. This confirms the work of Zraa *et al.* (2011:5) who assert that accountants need skills such as problem-solving, critical thinking, independent thought, the ability to critically evaluate new information and to apply knowledge and skills across contexts and problems.

According to Adler, Milne and Stringer (2000:114) in the International Federation of Accountants' guidelines, a range of learner-centred teaching methods include the use of case studies, encouraging learners to work on their own and working in groups, using technology, integrating knowledge and skills across topics, and emphasising problem-solving which supports identifying information, making rational valuations and communicating conclusions. Singh (2011:215) argues for the integration of topics by suggesting that in a conventional classroom, where different sections of the curriculum are treated as separate topics, the knowledge base of the learners is not extended. Data shows that all but 4,3% of the sampled teachers use case studies in their teaching. Eighteen per cent of respondents integrated technology into their teaching ranging from 'sometimes' to 'always'. Most of them (89,1%) 'often' or 'almost always' integrated across topics in the curriculum. All of them engaged learners in problem-solving activities; 10,9% indicated 'sometimes' and the others indicated that they 'often' or 'almost always' did. It can be concluded that most teachers understand the advantages of using a learner-centred approach to teaching and are engaging learners in such an approach.

Lindblom-Ylänne, Trigwell, Nevgi and Ashwin (2006:286) describe a learner-centred approach to teaching as the facilitation of students' knowledge-construction processes: the focus is on what learners do and how learners are encouraged to construct knowledge and understanding. A teacher-centred approach is where teaching is primarily seen as the transmission of knowledge: teachers focus on what

they do in teaching. In Accounting, this student-centred approach is relevant. According to Puttee and Mezzina (2008:32) it allows for the development of a link between content (theory) and practice: a more interactive process. Teachers claim to be integrating technology in their teaching: to be promoting class and group discussions. Evidence from this study suggests that the traditional method of teaching, namely the chalk and talk approach, remains the dominant method of teaching Accounting. Thirty-five per cent of respondents claim that they 'almost always' use this approach.

The inclusion of both individual and group activities is important in the subject. Data showed that teachers had a greater tendency to ensure learners worked individually: 71,8% stated they 'often', or 'almost always', ensured learners worked on their own. Most of the respondents encouraged group work; 30,5% indicated that they 'never' or 'seldom' encouraged it. A study by Handal *et al.* (2011:12) revealed that learners thought group work was important for all subjects. They valued group interaction in that it allows for negotiation and sharing of ideas. They felt that it was beneficial for learners to engage with viewpoints from sources other than the teacher or a textbook. From a social constructive perspective, interactions gained through classroom discussion promote higher-order thinking (Palincsar, 1998:357).

Data revealed that teachers and subject advisers should recognise the need for teachers to promote higher-order thinking skills in their teaching since the curriculum requires that assessment tasks including examinations address the full range of cognitive levels. The higher cognitive levels should constitute 30% of the task or examination. Higher-order thinking skills are required for the following reasons:

- Rote learning has been questioned: it is recognised that individuals cannot store adequate knowledge in their memories for future use;
- Information is increasing at such a rate that individuals need transferable skills in order for them to solve different problems in different contexts at different times throughout their lives;
- The complexity of modern employment means staff need to demonstrate comprehension and judgement as contributors in the generation of new knowledge and processes; and

- Modern society assumes active citizenship that requires individuals to assimilate information from multiple sources, determine its veracity and make judgements. (Wilson, 2000)

Logical reasoning was considered an important aspect of the way in which teachers engaged learners in the teaching process. Research conducted by Ngwenya and Maistry (2012:24) indicated that teachers of Accounting promoted the idea that learners needed to be engaged in discussion, discourse and contestation and that analysis and interpretation skills, which infiltrate the curriculum, provided learners opportunities for logical reasoning. Respondents emphasised sequencing information, activities and teaching in a step-by-step manner. Sangster (2010:420) includes sequencing content so that it builds on what was taught before: a key pedagogical aspect that strengthens the understanding of Accounting.

Teachers recognised the importance of linking theory to practice through the use of real-life scenarios. Data revealed that Accounting is about everyday life and teachers needed to relate their teaching to what learners experience. A study conducted by Handal *et al.* (2011:9) revealed that learners wanted teachers to answer the question 'Why are we learning this?' which indicated their need to know that what they are learning is relevant to their lives.

The use of questions in teaching Accounting was emphasised by respondents as an important teaching technique. Duron *et al.* (2006:126) suggest that questioning techniques can be used to promote the thinking capacity of learners: that, by becoming highly-skilled questioners, teachers can encourage learners to participate actively in the classroom.

Data showed the importance of regular assessment and prompt feedback to learners. All teachers indicated that they provided feedback to their learners. Eighty-seven per cent said they 'almost always' provided prompt feedback. The other thirteen per cent indicated that they 'often' did. Assessment is an on-going process that transpires before, during and after teaching (Stronge *et al.* 2011:341). The emphasis of assessment should be to provide feedback to learners and even to

teachers. Bearing this in mind, assessment should be a teaching tool rather than a grading strategy. According to Ngwenya and Maistry (2012:22), many teachers have limited experience and understanding of this phenomenon. Feedback to learners can take different formats. Handal *et al.* (2011:11) suggest that, in order for feedback to be effective, it needs to be sequential and on time. Generic feedback was recognised as necessary due to contextual issues such as large classes, while individual feedback was generally preferred. Research conducted by Abraham (2006:7) indicated that promoting independent thought and appropriate feedback are associated with deep approaches to learning. Data suggests that all teachers encouraged independent thought with their learners: 89,1% of respondents indicated that they 'often' and 'almost always' promoted this. Byrne *et al.* (2010:370) suggest that it is important teachers create learning situations that encourage learners to think for themselves and acquire their own understanding of new material. Learners need to acquire competencies required for lifelong, independent thinking and the ability to adapt to unforeseen changes in the future.

5.2.1.4 Classroom management

Respondents proposed that, in order for quality teaching to take place, the teacher needs to be in control of the class. Learners need to know what is expected from them. This view, that good classroom management, is crucial to learning, is supported in literature. Olivier (2007:1) argues that teachers' ability to organise classrooms and manage behaviour of their learners, is critical to achieve positive outcomes. Insufficient preparation and inadequate professional development contribute to poor classroom management faced by new teachers. Monroe, Blackwell and Pepper (2010) confirm that teacher preparation programmes should examine their role in building the foundation upon which graduates can develop. Siebert (2005:385) reports that pre-service teachers receive little or no instruction in classroom management: when they do, it is too theoretical and detached from what happens in 'real' classrooms.

5.2.1.5 Personal characteristics of teachers

Data revealed that personal qualities of teachers such as their enthusiasm, commitment, honesty and passion for the subject and for teaching, play a role in the quality of teaching. Krishnaveni and Anitha (2007:154) suggest that successful, effective teachers are committed to their work not only in terms of their profession, but also the broader community with whom they interact. Commitment includes both personal and professional investment in a particular place of work and in its objectives, as directed by particular behaviours that display additional effort and attitudes. A study conducted by Bojuwoye, Moletsane, Stofile, Moolla and Sylvester (2014:11) revealed that, when teachers are enthusiastic and make themselves available to their learners, they display a sense of conviction in their abilities as well as in the abilities of their learners.

Findings highlight that teachers need to keep learners positive. They need to meet learners at their level and adapt to the needs of learners. There are diverse ideas about what makes a good teacher. The way a teacher treats students, respects them and displays care and obligation towards them are characteristics of proficient teachers (Hattie, 2003:8). Krishnaveni and Anitha (2007:154) argue that teachers can be an influential source of fulfilment or frustration to their learners. A study conducted by Thompson, Greer and Greer (2004) with students revealed twelve characteristics of effective teachers which all revolved around a theme of caring. These twelve characteristics are: fairness, a positive attitude, preparedness, a personal touch, a sense of humour, creativity, not being afraid to err, being forgiving, showing respect, having high expectations, being compassionate, and creating a sense of belonging.

Linked to the importance of professional development is the quality of teaching. Data recommends that teachers need to be researchers who attend and engage in professional development activities, and who are constantly reading and studying about their field of expertise and about the profession in general.

5.2.2 The learner

Data revealed that quality teaching takes place when learning has taken place. Even though the teacher is central to this process of teaching and learning, the learner has a key role to play. One of the respondents was of the opinion that learners lacked a culture of learning and felt that perhaps it was as a result of a disjuncture between what happened at school and circumstances at home that did not support a learning culture. Richardson (2005:678) suggests that teachers constitute an essential part of the learning context for learners and that learners, in turn, form an essential part of the teaching environment for teachers. Stronge *et al.* (2011:341) suggest that effective teachers focus learners on the central purpose of all educational institutions and that is learning. Data highlighted a number of learner-related factors that play a role in the quality of teaching educators are able to provide. These factors include whether or not learners are able to work independently and complete homework, literacy levels of learners, prior knowledge of learners and the level to which the parents or guardians of learners are involved in the education of their children.

5.2.2.1 Independent work and homework

Homework enables learners to take responsibility for their learning and provides an opportunity for them to become more familiar with the concepts that were taught in class. Data disclosed that learners need to be actively engaged and complete homework regularly. Thirty per cent of respondents declared that their learners are 'almost always' able to work independently. Fifteen per cent indicated that their learners 'seldom' or 'sometimes' worked on their own. This corroborates the importance of home circumstances for learners. Not all learners even have the space to do homework at home. In the sample, twenty-four per cent of the teachers indicated that learners did not have space to do homework or study. The idea of learners working independently and the need for learners to be engaged in regular and consistent written applications and class exercises was supported by Ngwenya and Maistry (2012:24). They believe that frequent application enables learners to

acquire an understanding of new concepts and content, and allows the teacher to identify problem areas.

Respondents recognised the need for teachers to identify problems learners are experiencing and the importance of addressing these identified problems. This is in line with what Ngwenya and Maistry suggest. The issue of whether learners are able to do homework or not is determined by the resources they have at home. Eight of the forty-six teachers who responded to the questionnaire teach at schools that fall in the bottom three quintiles. Five of the twelve teachers whom I interviewed teach at schools that fall in the bottom three quintiles. All ordinary public schools in South Africa are categorised into five quintiles: income rankings are determined nationally according to the financial status of the community around the school (WCED, 2013). Quintile one is the 'poorest' with quintile five being the least poor. The National and Provincial poverty table for 2014 indicates that in the Western Cape, 40,3% of schools fall within the bottom three quintiles.

There is no doubt that, in order for learners to succeed in Accounting, they need to be actively engaged in independent work. This needs to extend to working outside school hours at home. Data, however, revealed that the social background of learners was not always conducive to learners working at home. This, and the lack of parental involvement, compromised the quality of teaching. Research conducted in the Western Cape on the factors responsible for poor performance of learners revealed that 'most under-performing schools were situated in the townships and manifest many social dysfunctionalities emanating from the social environment in which they are rooted' (Louw, Bayat & Eigelaar-Meets, 2007:1). Research conducted by Harker, Kader, Myers, Fakier, Parry, Flisher, Peltzer, Ramalgan and Davids (2000:24) concluded that many adolescents in the Western Cape are using alcohol, tobacco and cannabis. The use of these substances is more prevalent in certain communities and disrupts the quality of teaching and learning in these communities.

5.2.2.2 Literacy

Data highlights the idea that learners' inability to read and understand questions affected their understanding of the subject. Teachers acknowledged the need to play a role not only in teaching the content of the subject but also in teaching learners how to read and understand subject-related matter. There is little literature on literacy and accounting. Pearson (2010:460), argues the case for the importance of literacy within science education. He says 'scientists use reading and writing to enquire about scientific phenomena'. Pearson (2010) acknowledges the importance of literacy for science and science for literacy.

Just as literacy tools and artefacts can enhance the acquisition of knowledge and inquiry in science, so too can science provide an ideal context for acquiring and refining literacy tools.

Pearson proposes a multi-modal approach to learning about concepts in science. Learners should 'do it', 'read it', 'talk it' and 'write it'. This approach should be applied to the teaching of Accounting in order to enhance learners' understanding of the subject. Learning the language of Accounting is a major part of Accounting education. Every Accounting lesson should be a language lesson. Data reveals that language is often a barrier to learners in the learning of accounting. Data illuminates the importance of subject-specific literacy and acknowledges that the language ability of learners improves the quality of teaching and learning for many learners, particularly for those who are being taught in a language that is not their home language. Borja (2005:28) argues that Accounting teachers need to emphasise vocabulary development so that learners of the subject can improve their understanding of Accounting concepts and principles.

Pretorius and Ribbens (2005:144) conducted a study in a high school where the learners' primary language was not English, the medium of instruction. Grade 8 learners who were tested had poor reading ability on entering high school, particularly in respect of comprehension. Pretorius and Ribbens (2005:145) argue that reading is probably the most important empowering skill that learners need in

order to learn. The reading ability of learners is crucial for them to succeed in later academic pursuits.

It is important for teachers of Accounting to recognise that they should see themselves as language teachers, that is facilitators of Accounting literacy. They must ensure that the subject-specific vocabulary of Accounting is not an obstacle to mastering the subject. Lafon (2009:15) suggests that, for many learners whose home language is not English, language continues to be a barrier to educational success. In all South African schools at the FET level, the language of learning and teaching (LOLT) is either English or Afrikaans whereas the mother-tongue of learners and teachers includes English, Afrikaans, Xhosa and eight other languages. My engagement with teachers in the interviewing process drew my attention to the fact that teachers had difficulty with the language in which they are required to teach, namely English, which is in many cases not their mother tongue. Teachers sometimes had difficulty in understanding the questions I asked in the interview. I found myself sometimes having to explain the question repeatedly. These same teachers also had difficulty in expressing themselves clearly and I had to prompt, question and ask them to engage with different questions in order to get them to communicate their responses. This explains the practice of code-switching in many Accounting classrooms. Teachers claim they use this to clarify concepts to learners. But one needs to question whether it is not that teachers feel more comfortable in explaining in their mother-tongue rather than in the medium of instruction. King and Chetty (2014:42) suggest that 'code switching happens anytime two languages or two varieties of the same language are used in the same social space'. Research by King and Chetty (2014:40) found that, where the native language of teachers and their learners is different to the language of learning and teaching (LOLT), for example Xhosa, teachers tend to code-switch for purposes of classroom management and elaboration of content.

5.2.2.3 Prior knowledge

Respondents indicated that lack of sufficient prior knowledge of learners was a factor. This hampered the quality of teaching and ultimately the performance of learners in Accounting. It appeared to be a common occurrence that learners enter

Grade 10 without having mastered the Accounting competencies of the previous grades. This was alluded to in research conducted by Schreuder (2010:97). One of the reasons for this, according to Schreuder (2010:111), can be linked to the Economic and Management Sciences curriculum which covers a range of disciplines including Accounting. Teachers of Economic and Management Sciences are not necessarily experts in all disciplines. Their teaching is often biased towards their field of expertise. In many cases Accounting is neglected.

5.2.2.4 Attitude of learners

Data suggests that there is a sense of apathy amongst some learners who are not willing to co-operate or work on their own. Only twenty-six percent responded that their learners are positive about school. Thirty-three per cent suggested that their learners are positive about the subject. Fenstermacher and Richardson (2000:9) identify willingness and effort from learners as criteria for quality teaching.

In order for successful teaching and learning to take place, the contact teaching time of four hours has to be used optimally, particularly since teachers assert that the curriculum is 'full'. They struggle with curriculum coverage. Data reveals that fifty-seven per cent of learners are 'almost always' punctual and that learners absent themselves from school. Seven per cent indicate that their learners are 'often' absent and fifty-nine per cent say their learners are 'seldom' absent. The Western Cape Education Department has a policy on learner attendance that stipulates learners have a responsibility to attend school punctually and regularly. The state relies on parents, School Governing Bodies, school management teams and the Western Cape Education Department to ensure that learners fulfil their responsibility in this regard (WCED, 2010:11). Research conducted by Louw *et al.* (2007:7) suggests that teaching time was severely compromised by high levels of absenteeism, late-coming and skipping classes by learners as well as teachers. Eighty-two percent of principals indicated that learners at under-performing schools were 'always late'. Thirty-six per cent indicated that staff members were 'always late'.

5.2.2.5 Parental involvement

Emerging from the data was the involvement of parents in their children's education. Teachers at schools where learners were co-operating and achieving, made it clear that they are able to provide quality teaching because they had the support of parents. Parents should be actively involved in the lives of their children and in the activities of the school. The South African Schools Act number 84 of 1996 (DoE, 1996) holds parents responsible for their child's education and defines parents as:

- All primary care-givers, biological parents or legal guardians;
- Persons legally entitled to custody of a learner; and
- Any person who fulfils the obligation towards the learner's schooling.

There are numerous reasons why parents need to be involved in their children's education. In South Africa one of these reasons is the high ratio of learners to teachers. Modisaotsile (2012:3) argues that the greatest resource a teacher can call upon is the parents. The way in which parents can be involved in their child's education includes taking an interest in the child's school activities, assisting with homework and knowing what they are doing in class. This corroborates the work of Petress (2007:235) who argues that parents need to be more individually and jointly involved in the progress of learners and in preparing them for class. He suggests that they can best do this by monitoring their children's progress, following their work and assisting teachers through the guidance they provide to their children.

5.2.3 Contextual factors

Findings indicated teachers need to adapt their teaching style and approaches to the context within which they teach, since schools and learners differ so greatly. Berg (2010:194) argues that accomplished teachers should know how to work with different students and their families, colleagues and the administrative structure of the school in order to enhance quality learning. Samuel (2008:13) suggests that the ethos of a school affects the quality of teaching and learning since teachers and

learners of a particular school are 'infused with a vibe of the institution and its ethos', which affects their concept of themselves, their roles and identities as members of that particular community. Institutional and departmental constraints such as workload and resources have an influence on teaching approaches used by teachers (Lucas & Mladenovic, 2004:402). Data revealed that contextual factors such as class size and resources can determine quality teaching in Accounting classrooms. What follows is a discussion of contextual factors that were highlighted by the respondents of this study as affecting the quality of their teaching.

5.2.3.1 School management

From the data, it emerged that leadership within a school plays an important role in ensuring quality teaching. Both the school principal and head of department had a crucial role to play. One respondent felt strongly about this: 'quality teaching cannot take place where leadership in the school is poor'. There are instances where the head of department is not an Accounting specialist. In such cases the teacher is left to his or her own devices with only the subject adviser for support. Data suggests that 65,2% of teachers are of the opinion that they receive good to excellent support from their school management teams which includes the principal, deputy principal(s) and all the heads of departments. Seventy per cent of the respondents indicated that the support they received from the head of department responsible for their subject was good to excellent. Some of the respondents were heads of department themselves. Teachers were more positive about the support they received from subject advisers. Eighty-one per cent of the sampled teachers was of the opinion that they received 'good' or 'excellent' support from them. One of the teachers stated that, even though the subject adviser had limited time to support her, she knew he was just a phone call away and was never disappointed when she contacted him with a query. This was not just the opinion of teachers regarding one particular subject adviser. Teachers who were under the guidance of another subject adviser provided similar reports: they argued that they can really not complain about the support and guidance they receive from their subject adviser who is always available and ready to guide, support and assist.

The Department of Education explains the important role the principal has to play by describing the principal as the ‘catalyst for improved learner performance’, someone who needs to provide resources, ‘an architect of improvement plans’, and someone who assesses levels of progress (DoE, 2008b:19).

5.2.3.2 Resources

Respondents felt strongly about the role adequate resources play in delivering quality teaching. One subject adviser felt that it was more about the use of resources and not always about access. He felt that most schools had adequate resources and technology, but these resources, particularly when it comes to technology, were not always used optimally, if at all. Teachers confirmed this. Their indication of the resources they had available appeared favourable. Teachers generally have access to Internet facilities (95,7%) whereas not all learners had this (67,4%). A concern, however, is that 6,5% indicated that they did not have a textbook for each learner, something that is seen as an essential element in any subject, grade or classroom.

‘Appropriate use of ICT can transform the whole teaching-learning process leading to a paradigm shift in both content and teaching methodology’ (Sharma, Gandhar & Sharma, 2011:3). Moore-Hayes (2011:1) noted that, though there has been an increase in the availability of, and exposure to, technology in education, teachers are reluctant to integrate the technologies fully into their teaching. ‘Access to Technology’, a study by Riccio and Sakata (2008) found that, although teaching resources were available at the schools in his sample, fewer than 25% of those interviewed used any resource other than the chalkboard and an overhead projector. Jusuf (2005:36) acknowledges the important role technology and particularly computers can play in schools but attributes the neglect of computers in schools to the fact that teachers need to be comfortable using it. In order for teachers to be comfortable with technology, a large amount of time is required. Teachers need access to computers at school and at home in order to become users. Chigona, Condy, Gachago and Ivala (2012) argue that the abundance of new technologies has enhanced efficiency in various disciplines but that there is still a need to equip teachers with the necessary skills and knowledge on how to integrate ICTs into the

classroom in order to realise the same effect of efficiency in education. Karami, Karami and Attaran (2013:37) argue that, in order for ICT tools to be used purposefully and effectively in classrooms, trainee teachers need to be trained in the appropriate use of ICT.

5.2.3.3 Class size

From the data, it is evident that respondents believed that a reasonable class size facilitates the quality of teaching. Data revealed that 14 out of 46 respondents had a class size of more than 30 learners. This implies that close to a third (30,4%) of Accounting classes in the Western Cape are adversely affected by a high learner to teacher ratio. Research at under-performing schools in the Western Cape established that in most under-performing schools the teacher to learner ratio is 40 learners per teacher, higher than the provincial average of 29 learners per teacher. This high learner to teacher ratio is not conducive to quality teaching: it makes it difficult for the teacher to move between desks and makes individual assistance to learners impossible. It becomes difficult to maintain discipline in the class (Louw *et al.*, 2007:8).

There is a distinct difference between class size and learner-to-teacher ratio. The national average learner-educator ratio was reported as 29,2:1 in 2012 (DBE, 2012:15). The number of learners per class differs from this average in different grades and in different subjects. This is because the learner-to-teacher ratio includes teachers who spend all or part of their day as administrators or performing various other roles. Class size refers to the actual number of pupils taught by a teacher at a particular time. Ehrenberg, Brewer, Gamoran and Willms (2001:1) argue that the number of learners in a class has the potential to affect how much is learned in various ways:

- How learners interact with each other could result in more or less noise and disruptive behaviour which in turn impacts on the kinds of activities the teacher engages learners in;

- The amount of time the teacher is able to devote to individual learners and their specific needs rather than focusing on the group as a whole means that the smaller the class, the more the teacher is able to provide individual attention.
- The teacher's allocation of time and how much material can be covered.
- The teaching methodology and assessment techniques the teacher is able to employ. With smaller classes, a teacher may assign more writing, be able to provide more feedback and encourage more discussions. These are activities that are more feasible with smaller classes.

5.2.3.4 Support

Support from role-players including support from other teachers at the school, support from the principal and head of department as well as support received from the subject adviser and the education authorities were highlighted in the data as factors which improved the quality of teaching they were able to deliver. Subject advisers acknowledged that they had a key function in ensuring quality teaching in the schools they are responsible for. Berg (2010:198) reports the need for a coherent support system for teachers and acknowledges that a lack of coherence between what the state or education department expects from teachers and what the school expects leads to confused messages and obstructs the effectiveness of teachers.

Data revealed that subject advisers are committed to supporting all the teachers at all the schools in their districts. Due to the large number of schools that some of them serve and the long distances that subject advisers supporting rural schools need to travel, they are forced to focus their support to the teachers of the schools that are under-performing and to provide more focused support to novice or beginner teachers.

5.2.3.5 Socio-economic circumstances

The negative socio-economic conditions of many of the learners were cited as a factor which obstructed the quality of teaching. For many communities on the Cape

Flats in the Western Cape, the dominant culture is defined by gangsterism (Daniels & Adams, 2010:45). This factor reduces the quality of teaching that teachers in those communities aspire to and are working towards. Mncube and Madikizela-Madiya (2014:49) express concern about the 'contention that schools are a microcosm of society within which they are located and that they merely reflect or mirror the violence of the broader society'. Research by Mncube and Madikizela-Madiya (2014:49) recognised that gangsterism is the main cause of violence in South African schools. This social ill is particularly prevalent in Western Cape schools. Gangsterism leads to learners not attending school for fear of being caught in the crossfire. This tendency lowers the quality of teaching and learning (Mncube & Madikizela-Madiya, 2014:47).

Greyling (2009:432) argues that most teachers in poor socio-economic areas were trained in an apartheid, separatist milieu: as such, their past experiences resonate in their present practice. Blignaut (2007: 53) suggests that teachers interpret and react to policy based on their experiences in the past. Prior to 1994, education in South Africa was used to segregate society. Education for the Black population was designed to produce a subordinate race. Expenditure on Black learners was ten times lower than that of White learners which resulted in different curriculum experiences for different population groups (Khupe *et al.*, 2013:167). During the apartheid era, teacher training was racially segregated just like learner education. This division created unequal education and teaching, with blacks receiving inferior teacher training (Equal Education, 2011).

Schools with large numbers of disadvantaged students are at greater risk of low performance. Schools that perform poorly often lack the internal capacity to improve. They normally fail to offer quality learning for these learners (OECD, 2012:11). The provincial government of the Western Cape (PGWC) regards social ills such as poverty and crime as two of ten factors that detract from academic achievement of learners in the province (PGWC, 2011:15).

5.3 Professional development

Demand for high-quality teachers to deliver high-quality teaching can only be met with high-quality professional development (Chong & Ho, 2009:303). Quality teaching is dependent on continued professional development, which in turn is regarded as key in the process of curriculum change (Bantwini & King-McKenzie, 2011:3).

5.3.1 Conceptualising professional development

Teachers conceptualise professional development in numerous ways. Most teachers see it as some or other form of training, which would improve their level of subject knowledge and expertise. This is in line with Guskey's view that, for many educators, training is synonymous with professional development where it is the most common form of professional development. As a result, teachers have the most experience of this format (Guskey, 2000:22). Loughran (2010:204) claims that professional development is classically understood as being the more traditional in-service training that teachers undergo when they need to implement changes to the curriculum or policy.

Data suggested that teachers were involved in various forms of professional development activities from workshops, to meetings, to mentoring programmes. Professional development is manifested in different and varied formats from individual to group activities. Some are structured and formal such as training courses and workshops: while others are informal and include consultations and reflection (Murray, 2010:3; Morgado & Sousa, 2010:370). Kronley and Handley (2001:v) maintain that professional development is conducted under various auspices including schools, districts, professional associations, and universities, either individually or through collaborative efforts.

Respondents recognised that professional development was about day-to-day activities at school, interactions and meetings with colleagues. Professional development should occur while teachers are involved in their work; at their schools

(Mokhele & Jita, 2012:581). This view of professional development being part of the day-to-day work of a teacher is endorsed by Guskey (2000:38) when he pronounced that professional development is not an event that is separate from a person's day-to-day duties; instead it is an 'on-going activity woven into the fabric of every educator's professional life'.

Subject advisers saw the support they provide to teachers via classroom visits, and the feedback they give to teachers on their teaching as professional development. They mentioned that they find showing teachers how to teach, through demonstration or model lessons, provided valuable professional development. Guskey (2000:23) confirms this when he asserts one of the best ways to learn is by observing others, or by being observed and receiving specific feedback from that observation'.

From the data, it is clear that teachers regard professional development activities as opportunities for networking and sharing with other colleagues. Research conducted by Day, Sammons, Stobart, Kington and Gu (2007:152) demonstrated that teachers in all stages of their professional life have a need to collaborate, share practice and expertise with their colleagues both in and between schools.

Data revealed that teachers and officials acknowledged professional development was an on-going process. The National Education Policy Act 27 of 1996 identifies seven roles that teachers must aspire to (DoE, 2000:A-47). A teacher should be a scholar, a researcher and a lifelong learner, achieve on-going professional growth through engaging in reflective study and research in their subject field as well as in broader professional and educational matters. Stakeholders in education including teachers, administrators and curriculum officials should recognise the importance of on-going growth and learning for adults in schools (Dunne, 2002; Kronley & Handley, 2001: viii).

5.3.2 Initial teacher training

Successful initial teacher training provides beginner teachers with 'a compelling vision of good teaching and a beginning repertoire of approaches to curriculum,

instruction, and assessment consistent with that vision' (Feiman-Nemser, 2001:1029).

There were diverse views on how well initial teacher training prepared teachers for the reality of teaching the subject. Subject advisers were not very positive in this regard. In their engagement with final-year teaching students, and first-time teachers entering the profession, subject advisers discovered that such novices were not always aware of what they needed to teach, how to teach it or how to assess learners. Data likewise revealed that teachers had varied opinions on how their initial teacher training prepared them for the realities of teaching. As a result of this, one respondent noted that her training left her to adopt a trial-and-error approach in her initial years of teaching. Wetz (2010:10) questions the relevance of initial teacher training in the light of the context within which teachers need to function. He suggests there is a chasm between conceptualising teachers as learning mentors able to shape robust and influential connections with teenagers, and current training systems that highlight subject-centred teaching and classroom management skills.

One respondent was more positive when reflecting on her initial teacher training programme. She indicated that, although the training she received was good, there were skills that she only acquired and learned as she gained experience. This sentiment was supported by Feiman-Nemser (2001:1026) who argues that, even if a pre-service programme is good, there are skills that can be learned only during teaching and that a teacher's first encounter with 'real' teaching begins when a novice teacher enters the classroom.

Concerns around the quality of teacher preparation are not unique to South Africa. O' Donoghue and Harford (2010:91) report that, as a result of the poor quality of teaching, there are concerns about the quality of teacher preparation programmes and the quality of those delivering them in first-world countries such as the United States, England and Wales. They go as far as to say that this sentiment could justly be generalised to other parts of the world including South Africa.

5.3.3 Mentoring new teachers

Respondents acknowledge the need for new teachers to be mentored and regard subject meetings at school as an opportunity for mentorship. Data revealed that mentoring is not necessarily the order of the day for novice teachers entering the profession and leads to teachers having to, in the words of one of the respondents, 'sink or swim'. Feiman-Nemser (2001:1030) regards this 'sink or swim' experience of novice teachers as having a high cost: up to one-third of new teachers leave the profession within the first three years and, where teachers remain, they could dismiss their ideals and lower their expectations for learners. The purpose of mentoring is to assist teachers to focus on, and enhance, their teaching by discussing it with others (Steiner, 2004:15). Probyn and van der Mescht (2001) argue that teaching is complicated and challenging: student teachers need strong support and a safe environment as they start teaching. World-wide mentoring is beginning to be recognised as a solution to sustained professional development where mentors use their knowledge and experience to direct and educate others (Msila, 2012:48).

Findings indicated that subject advisers supported new teachers by 'pairing' them with a more experienced colleague. Feiman-Nemser (2001:1032) indicates that assigning experienced teachers to work with new teachers is an induction approach where the experienced teacher serves as a mentor.

5.3.4 The importance of continued professional development through the lens of teachers and subject advisers

From the data it is clear that teachers acknowledge the importance of professional development for all teachers and that they participated in professional development activities in order to improve their knowledge and skills. Guskey (2002:382) asserts that teachers are attracted to professional development because they believe that it will increase their knowledge and skills, contribute to their growth, and enrich their teaching.

Professional development for teachers is acknowledged as a fundamental strategy to improve the quality of teaching and learning (Ingvarson, Meiers & Beavis, 2005:1). The policy on teacher education in South Africa, namely the National Policy Framework for Teacher Education and Development in South Africa (DoE, 2007:16) states quite emphatically that all teachers need to augment their content knowledge and teaching skills in order to deliver the 'new' curriculum. It acknowledges, however, that this does not necessarily mean that they need to improve their qualifications.

The findings reveal that one of the main reasons for professional development is to improve the performance of learners. Professional development of teachers, both initial teacher training and continued professional development, is a critical starting point in a nation's attempt to improve schools and learner achievement (Kronley & Handley, 2001; Samuel, 2009:742).

Data revealed that practising teachers need to engage in professional development since their initial teacher training did not equip them with all the knowledge and skills needed as a teacher. One of the respondents, who is now in a leadership position, felt that she needed to be one step ahead since she had high expectations of her learners and peers.

Professional development was regarded as important and something teachers needed to engage in to keep abreast of developments in their subject and in their profession. The curriculum is dynamic, change is inevitable and for this reason professional development is essential. Since the start of the democratic dispensation, South Africa has undergone a series of curriculum reviews and reforms. Professional development is regarded as a critical element in the successful implementation of these policies (Pitsoe & Maila, 2012:319). Changes, first the introduction of Curriculum 2005, then the Revised National Curriculum Statement for Grades R to 9 and National Curriculum Statement for Grades 10 to 12, and recent implementation of the Curriculum and Assessment Policy Statements for Grades R to 12, posed challenges for any teachers who have been described as weak in their knowledge of the subject, aspects of teaching and learning, and curriculum management (Khupe *et al.*, 2013:168).

Curriculum reform was intended to correct social inequalities brought about by the apartheid government which used education as a vehicle to perpetuate racial discrimination (Bantwini & King-McKenzie, 2011:5). Teachers implement curriculum or educational reform. Professional development focuses on their understanding and ability to transform education successfully. Authorities acknowledge the need for teachers to be appropriately equipped in order to meet evolving challenges and needs in South Africa, necessitated by the transformation process in the country (DoE, 2007:4).

The education system, including curriculum reforms, is not the only area of change teachers have to contend with. Data revealed that respondents acknowledged their need to stay abreast of an array of changes including changes amongst learners themselves: the way they experience the world and learning. Technological developments as well as changes in the financial and business environments are crucial. Changes in the world of business and finance are of particular importance to teachers of Accounting: new developments impact directly on the curriculum they teach. This view is supported by Feiman-Nemser (2001:1039) who argues that secondary school teachers have to 'keep up with new developments in their field and continue learning how "big ideas" connect within and across fields and to the world outside school'.

Data and literature support the importance of professional development of teachers to ensure quality teaching. A quality education system with positive learning experiences and outcomes is the goal for all learners. Since teachers are the foundational element of any educational system, it is crucial that the training teachers receive is appropriate (Beavers, 2009:25). Onwu and Sehoole (2011:122) identify continuing professional development of teachers as one of the key components of the education system. Other constraints he identified were teacher supply, recruitment and retention, and teacher education reform and development.

5.3.5 The teacher and his/her professional development

From the data, it became evident that, although the main reason teachers attended professional development activities was to augment their knowledge and skills in order to transform or improve their teaching and the performance of their learners, they also attended for their own personal growth and development. Research undertaken by Mokhele and Jita (2012:582) revealed that personal transformation and advancement are essential for teachers who partake in professional development opportunities. Evans (2002:134) argues that contextual and biographical differences impact on how teachers experience professional development. For example, where one teacher may be moved to develop his or her practice based on knowledge gained, the same course could leave another teacher unmoved. Teacher development takes place in different ways. Some learn more from discussions and engagements with learners; others may find workshops or courses valuable.

One of the respondents alluded to the idea that professional development changes with experience. She suggested that new teachers need to be developed and grow professionally: 'As you gain experience you still need to be involved in professional development, but you are more involved in sharing your experience and developing other inexperienced, beginner teachers'. Young (2009:438) shares this view when she asserts, 'Great teachers do more than just advance student learning. They also spread their own expertise to other teachers.' Similarly Feiman-Nemser (2001:1040) argues that, while beginner teachers have challenges of classroom teaching, experienced teachers are ready to play a more active role in the school community: sitting on committees or participating in decision-making.

Data revealed that most respondents were of the opinion that teachers needed to take responsibility for their own professional development. One respondent, however, felt differently and expressed frustration with the management of the school at which she taught. She stated that, even though her development needs were indicated in her annual performance plan, nothing ever came of it. This teacher did not see her

professional development as her responsibility but placed it at the door of school management. As professionals, teachers are responsible for constantly improving their own knowledge, skills and teaching (Hirsh, 2009:12).

5.3.6 The role of school management in the professional development of teachers

The National Policy Framework identifies four types of professional development activities: school-driven, employer-driven, qualification-driven and activities offered by other approved institutions (DoE, 2007:17). Data, however, reveals that not all schools are committed to professional development of teachers. A quarter of the teachers admitted that professional development activities were not arranged by the schools at which they taught. Another quarter indicated that activities arranged by their schools were haphazard. Data revealed that, in some instances, the only role principals played in the professional development of their staff was that of being a messenger who passed on information of activities taking place. Subject advisers confirmed this and felt that, when heads of department and principals do not support teachers, the quality of teaching suffers. Some of the respondents, however, indicated that school management at their schools was proactive. In some cases, members of the school management team would present or arrange professional development opportunities for the staff. Opfer and Pedder (2011:6) suggest that, in order to understand the potential that professional development has for improving teaching and learning, it is imperative that the school supports professional learning.

Respondents stressed the importance of their principal's attitude toward professional development. Some appreciated the fact that their principal valued this aspect of the profession: others indicated that their principal showed no interest or initiative. The attitude of the principal is important. Teachers need school managers to be encouraging and supportive of their professional growth. School leaders need to create an environment in which teachers can, and want to, learn where they recognise, encourage and value professional development (Kronley & Handley, 2001:14). Principals are central in the development of a learning culture by

supporting, encouraging, acknowledging and rewarding the learning of teachers in their schools (Hill, Hawk & Taylor, 2001:6).

Literature indicates that teachers should be engaged in on-site as well as off-site, professional development (Fraser, Kennedy, Reid & McKinney, 2007:154). Data revealed that respondents were mostly engaged in off-site professional development. Some of the teachers did indicate that they had opportunities for development on-site through their subject meetings, interaction with subject teams and colleagues and other formal programmes arranged by their principals.

5.3.7 The role of subject advisers in the professional development of teachers

Chinsamy (in Sayed, Kanjee & Nokmo, 2013:187) suggests that educational districts, due to their position in the education system, their control and reach across schools and communities, provide an appropriate and useful resource for realising change and improvement in education practices. From the data, it is evident that the subject adviser plays an essential role in the professional development of the teachers they serve. In one of the districts, teachers were not as positive. Subject advisers serving the sampled schools in this study engage teachers in a variety of professional development activities from training in the form of workshops, subject-related meetings, observations, feedback and demonstration lessons. A subject adviser is appointed to perform core duties: monitoring and supporting the implementation of the curriculum in the relevant subject; strengthening the content knowledge of teachers and moderating school-based assessment (DBE, 2011c:41). Support to schools and teachers should pay special attention to teachers of under-performing schools and new or first-time teachers.

5.3.8 Professional development activities Accounting teachers engage in

From the data it was evident that Accounting teachers engaged in subject-related and other general professional development activities. A host of different types of professional development activities were highlighted: most of these were of a workshop nature. Research is critical of workshops, particularly those of short

duration which are described as the epitome of ineffective practice and regarded as a waste of time and money (Guskey & Yoon, 2009:496).

Data revealed that professional development programmes that teachers found most useful focused on content and methodology. Workshops that fell within this category were those that were offered in a modular format over a number of sessions. These not only taught the concepts but also demonstrated to teachers how these topics could be taught to learners. These teachers found the content training conducted by curriculum officials particularly useful saying that it not only assisted their learners but that it assisted them in their teaching as well: they were able to apply the same methodologies and materials in their classrooms. One teacher indicated that her learners' performance increased drastically: she attributed it to these content workshops. They found the materials of particular value since they were learner-centred and could be used in their classrooms. The teacher enrichment programme offered by lecturers from the University of Stellenbosch focused on content and methodology. Data revealed that teachers found these engagements insightful and that it had altered their approach to teaching. They valued the exposure to new teaching methodologies. One teacher indicated that she was able to focus more on preparing learners for university since she was aware of what learners would face in their studies after school.

More informal types of professional development engagements such as discussion groups and meetings were mentioned as part of teachers' experiences.

5.3.9 Issues related to professional development based on the experiences of teachers and subject advisers

The success of professional development activities depends on a melange of factors. A number of such issues were identified: participants relayed their experiences of the advantages which they had gained from professional development. Data revealed that respondents felt they had been empowered by their engagements with professional development initiatives: their content knowledge had improved.

Research confirms the importance of focusing on subject content in professional development programmes (Mokhele & Jita, 2012:581).

All teachers in this study indicated that they had participated in some form of professional development. Hill (2009:471), however, argues that participation does not guarantee an effect on teachers, their teaching or the learning taking place in their classrooms.

Another issue data revealed was the necessary duration of professional development engagements. Respondents' experience was that such activities were mostly afternoon or one-day sessions which proved to be inadequate. Kronley and Handley (2001:11) argue that expanding teachers' knowledge and ultimately changing their behaviour does not happen in an afternoon or a day but requires time. Teachers can deliberate and absorb what is being shared with them. Steiner (2004:3) argues that even though duration may be less important than content, evidence does indicate that when teachers are engaged in professional development activities over longer periods, there is a greater benefit to their teaching practice. Activities of longer duration have an increased focus on content and provide greater opportunities for active learning (Birman, Desimone, Porter & Garet, 2000:30). One of the shortcomings mentioned was that time at workshops was not used optimally: important issues that teachers needed help with were ignored or teachers had to listen to things they already know. Linked to the duration of professional development activities is the aspect of timing. Data revealed that teachers regarded timing as a stumbling-block if activities were organised on Saturdays. Teachers understood the need for this, but did mention that they needed to make personal sacrifices to attend such activities. This was a particular problem for teachers in rural districts where teachers had to travel long distances to attend such programmes. Lessing and de Witt (2007:54) reported similar feelings by teachers who felt that they sacrificed too much time and effort compared to what they had gained from a particular professional development activity.

Related to timing and distances, is the issue of attendance. In certain instances teachers who really needed the professional development engagement never made

use of the opportunities provided, which was frustrating and demoralising for the subject adviser who arranged them. The non-attendance of teachers at these activities could be attributed to the poor communication channels which respondents cited as a challenge. Teachers did not always receive the notices or receive them on time. Alarming, only thirty-three of forty-six teachers indicated that they attended Curriculum and Assessment Policy Statement training which was a workshop on the policy that all teachers need to implement. This is an indication that teachers were not always making use of the opportunities available. One needs to question the readiness and ability of such teachers to implement the revised curriculum.

Data revealed that teachers had a desire for practical, hands-on activities that were immediately and demonstrably relevant to their teaching and classrooms. Professional development is most relevant when, among other things, it is focused on teachers' actual work (Dunne, 2002; Hill, Hawk and Taylor, 2001).

Data revealed that the degree to which teachers benefit from opportunities for professional growth depends on their attitude. Subject advisers indicated that they have found some teachers attend because they have been instructed to attend by their principals. In such cases, they are neither interested nor prepared to learn and develop. The attitude of teachers attending is therefore primary. Teachers need to be committed to their professional growth and have a will to learn (Van Eekelen, Vermunt & Boshuizen, 2006:410). Data revealed that most respondents had a positive attitude towards professional development and expressed a keen interest in participating in any form of development. Respondents expressed the view that any form of development was useful and that they always learned from such experiences: 'coming back richer from every one of them'. Data revealed, however, that teachers who were close to retirement, were of the opinion that they had been in the profession long enough and knew 'everything'. Zimmerman (2006) argues that veteran teachers were the most likely to resist change.

A report by the IIEP (2008:9) suggests that 'everyone comes to professional development with deeply engrained ideas about what teaching is and how it should be'. Zuljan *et al.* (2011:485) argue that teachers are exposed to a 'double-loop

teaching experience': teaching methodologies they experience and internalise as successful practices during their studies are transferred to their teaching and in so doing teachers have in excess of seventeen years of experience. Teachers have a rich collection of experiences based on their unique racial, cultural, religious and social backgrounds toward which they are drawn when other external forces begin to apply too large a control over their identity (Samuel, 2008:12).

Based on the teachers in this study, It would appear that few teachers are committed to acquiring formal qualifications once they started teaching: two of the twelve teachers indicated that they had been engaged in professional development activities leading up to a formal qualification. Teachers are dependent on courses or training opportunities arranged for them by Accounting officials of the Education Department.

Respondents believed they needed support after engaging in professional development activities. They spoke with one voice when they expressed their disappointment: in spite of the importance of follow-up support in ensuring success at implementation level, this area was sorely lacking. Teachers expressed disappointment that actual implementation was not monitored although it is acknowledged that this is where reform and policy actually happens.

Kronley and Handley (2001:3) argue that follow-up to professional development activities differs widely. Few programmes maintain interaction with participants or provide opportunities for follow-up engagements. The importance of follow-up and support is emphasised by Hawley and Valli (2000:3). They assert that teachers often realise what they need to be successful when they implement what they learn during a professional development activity.

5.4 Summary

Findings were discussed under two broad over-arching themes: quality of teaching in Accounting and professional development of teachers of Accounting. Numerous sub-headings served to arrange findings within each broad category but I found it difficult

to separate these from the two broad themes. The following are the main threads of each of the two themes.

5.4.1 Quality teaching in Accounting

Data highlighted three important areas that affect the quality teaching of Accounting. These are the teacher, the learner and the context within which the teacher and learner operate. Data indicates that the teacher has, for a number of reasons, the largest influence on how teaching and learning is executed in individual classes. A teacher must have a sound knowledge base and use reliable, diverse teaching methodologies in order to engage learners actively when the learners themselves have differing learning styles and needs. However, in order for them to provide effective teaching, they are dependent upon the learner and other contextual issues that facilitate their teaching, and have an influence on how learners learn and ultimately perform. Teachers expressed concern about learners' lack of fundamental knowledge upon entering Grade 10. Learners were not prepared to put in the necessary effort to make a success of their schooling. Some teachers expressed a sense of despondency. They felt they were trying as hard as possible yet this was not improving learner performance. Learners were not prepared to do what was required of them.

5.4.2 Professional development

It was clear from the data that professional growth and development was valued and seen as a critical factor upon which the quality of teaching and learning hinged. Responses illustrated different conceptual understandings of what constitutes professional development. Many teachers identified with the idea that professional development varies in format and includes what they do in their classrooms, their engagement with colleagues, members of business and their reflection on their teaching. Most of them acknowledged that it was a life-long process. The experiences of respondents were extensive and of varying quality and impact. Teachers were still engaging in continuing professional development activities and these were mostly positive experiences. It would appear that the professional

development of teachers is largely left to the subject adviser. Not all principals assume responsibility for development of teachers or other staff members at their schools. Teachers do not generally consider their professional growth as their responsibility. They need to initiate, and seek, professional development opportunities.

The following chapter is the final chapter of the study. It summarises, concludes and provides recommendations based on the findings.

CHAPTER SIX

CONCLUSIONS AND RECOMMENDATIONS

6.1 Introduction

The need for improved learner performance in Accounting, and the belief that effective professional development of teachers is fundamental to improved quality of teaching, is key to this study. The study benefits, first, Accounting teachers; second, Accounting subject advisers; and third, and most importantly, Accounting learners (as a consequence of good professional practice). This study may prompt teachers and subject advisers to review their practices and question assumptions. Teachers need to ensure quality teaching in the subject; second, to develop themselves professionally; and finally to improve the performance of their learners. This chapter presents the conclusions of this study and offers recommendations for improving the quality of teaching in Accounting and professional development activities. Teachers of the subject use such activities to equip themselves to improve the quality of their teaching and the performance of learners. This chapter presents suggestions for further research.

6.2 Conclusions

This study was guided by the following research questions:

- What are the nature and extent of quality teaching of Accounting in Western Cape secondary schools?
- What are the nature and effect of professional development initiatives for Accounting teachers to provide quality teaching?

The findings as presented and discussed in the previous two chapters point towards several conclusions which will be discussed below. Topics include the role of the teacher, the learner and other contextual factors in ensuring quality teaching in

Accounting. Conclusions are drawn concerning teachers' understanding and experience of professional development.

6.2.1 Quality teaching in Accounting

In order to examine this component adequately, it was necessary to examine the practices of teachers by engaging with both teachers and subject advisers. The study focused on the following aspects: the teacher, the learner, and contextual factors.

6.2.1.1 The teacher

In discussing the quality of teaching with teachers, data reveals that there was a sharp contrast between teachers' perceptions of the quality of their teaching and what is evident in the outcomes of learner performance. All teachers were of the opinion that they were providing quality teaching, yet the performance of their learners in the National Senior Certificate contradicted this opinion sharply. In the Western Cape, 74,4% of learners achieved a 30% pass in the November 2013 Accounting examination (DBE, 2013:81).

Literature and data revealed that teachers are undoubtedly the most important element in ensuring quality teaching. Qualifications are an important aspect of producing quality teachers but it is no guarantee for quality, particularly in a climate of rapid change in all aspects of teaching, including philosophical underpinnings of the curriculum, the curriculum itself and technological advancements. Professional development, be it formal qualifications, or informal development, proves to be more enriching and enduring to teachers throughout their careers than the attainment of a qualification as a once-off achievement.

One of the fundamental traits for quality teaching is that teachers need to have a deep and thorough knowledge of the discipline they teach. Linked to this, is the fact that teachers need a good pedagogical knowledge, an understanding of how to impart different competencies, knowledge and attitudes within the subject. Teaching methodology is critical: it is linked to learning. The purpose of teaching is learning

and therefore quality teaching can be professed only when learners are learning optimally. This can be judged on performance in assessment activities such as the National Senior Certificate examinations. Based on these examinations, teachers at many schools are clearly succeeding where the learners of such schools achieve consistently excellent results. Unfortunately, the opposite is true where learners at many schools achieve consistently poor results: at some schools fewer than 20% of learners achieve the minimum 30% level.

Data revealed that teachers have a clear idea of how they should be teaching, yet this is not always what they are doing. The traditional lecture mode of delivery or the 'chalk and talk' approach to teaching remains the most common medium of teaching. Riccio and Sacata (2008) echo the same sentiment. While Accounting teachers are preparing learners who will one day work in companies using advanced information technologies, they are themselves using traditional methods of teaching: the blackboard and overhead projector. Teachers claim to understand the importance of a learner-centred approach to teaching which is in line with constructivism, yet data showed that teachers dominate teaching by employing out-dated methods of teaching, such as the "talk and chalk" approach. Respondents acknowledged that learners needed to be critically engaged with learning. But the fact that teachers admitted that learners struggle with such critical engagement is an indication that teachers have themselves not mastered the art of teaching learners how to interact critically in the learning process.

6.2.1.2 The learner

The current situation in many schools and Accounting classrooms (largely in disadvantaged communities) is that learners lack a culture of learning which could be as a result of the home environment not being conducive to, or supportive of, a learning culture. Respondents reported that some learners did not work on their own or do homework which is problematic for a subject such as Accounting, where the application of knowledge and skills is crucial to conceptualising and understanding the content of the subject.

Low literacy levels of learners impact negatively on how learners respond to the teaching of the subject and require that teachers adapt their teaching style. They need to ensure that weak language skills do not become a barrier to the teaching of Accounting. In many of the schools in the Western Cape and in the broader South Africa, learners are taught Accounting in a language that is not their home language. This has an adverse effect on their ability to master foundational concepts of the subject. This study shows that not only are learners being taught in a language that is not their home language, but teachers themselves are required to teach Accounting in a language that is not their home language either. This complicates the provision of quality education and compromises standards. What happens in many Accounting classrooms is that teachers code-switch and explain the subject in the mother tongue of the learners. Learners are therefore not engaging with the subject in the language that they will encounter in examinations. As such, they are being disadvantaged. The Department of Basic Education (DBE, 2014b:68) suggests that more than 80% of South African secondary schools learn through a medium that is not their first language.

Quality teaching in Accounting requires that learners have certain basic knowledge and skills which they should have acquired by the time they enter Accounting in Grade 10. Literature and data from this study indicate that many learners lack basic Accounting knowledge and skills. This negatively affects the quality of teaching in Accounting classrooms. Data revealed that in many schools learners do not have a positive attitude toward the subject and school as a whole: learners are often absent and not punctual. A full curriculum, added to the fact that learners do not have the required background knowledge, places a serious strain on optimal use of teaching time which, in turn, compromises the quality of teaching. Quality teaching requires all role players to play their respective roles including parents or guardians of learners. This research shows that parental involvement is lacking in many schools. Teachers yearn for support from the parents.

6.2.1.3 Contextual factors

In addition to the important roles played by teachers and learners, a number of contextual factors were cited by respondents as crucial to the quality of teaching that teachers are able to provide. The support teachers received from various individuals including the principal, the head of department and other teachers both within and outside the school was regarded by respondents of this study as essential to quality teaching. The study showed that teachers at a wide range of schools had different experiences regarding the support from the principal and head of department. Many teachers were appreciative and complimentary about their senior management team members. At the other end of the spectrum, there were teachers who maintained that they were not receiving the desired support. The role that subject advisers played was generally regarded as positive.

Respondents acknowledged the importance of resources including textbooks and computers to the quality of teaching. The problem seemed to be with the use of resources rather than access to them. Teachers acknowledged that they had adequate resources including Internet facilities. These resources were, however, not always used. Teachers resorted to basic resources, such as the chalkboard and the textbook. The number of learners in a class plays a role in the quality of teaching and learning: it restricts the teaching methodologies a teacher is able to deploy. Amongst other things, a large pupil-teacher ratio limits individual attention a teacher is able to provide learners. This undermined discipline in the classroom.

6.2.2 Professional development

Teachers who participated in this study had a limited understanding of what professional development entails. Most of them only referred to teacher training activities. Some respondents acknowledged that professional development is much broader than formal training activities and includes a range of elements including day-to-day work and interactions with colleagues. In the professional development of the teachers whom they support, it may be concluded that subject advisers generally understand the importance of their role. Subject advisers realise their role extends far

beyond providing formal training sessions; it includes daily support to teachers in the form of model lessons, classroom visits and feedback to teachers based on observations of teaching practices in classrooms and assessment of learners.

The teachers and subject advisers who participated in this study understood the need for on-going professional development. Constant change in education and the world at large necessitated continued professional development. Initial teacher training was not always adequate. Research conducted by Phillips (2013:155) suggests, 'there is a gap between what happens at teacher-training institutions and what happens at schools'. Phillips (2013) explains this gap by concluding that teacher-training students have little understanding of current school curricula, are seldom able to plan or design lessons, choose appropriate teaching strategies, or plan and design assessment tools. Some respondents in this study felt that their initial teacher training was effective, but the realities in what was being experienced in the classrooms proved the opposite: novice teachers resorted to a trial-and-error approach to their teaching.

Many teachers spoke passionately about their experience of continued professional development opportunities and expressed the view that they had always left workshops and seminars with more knowledge and better skills to improve learner performance. Data suggests that most teachers acknowledged that professional development was their responsibility but few did anything about it other than responding to opportunities created by the management of their schools or by the subject advisers of the Education Department.

Data revealed that Accounting teachers engage in a range of professional development activities both subject-related and non-subject related. Teachers discussed the workshop type of professional development which is evidence of their limited view of this phenomenon. Teachers particularly appreciated workshops which were related to subject content and methodology. Some reported that such sessions altered their approach to teaching. They reported that their learners benefited from the materials made available at such workshops and that the performance of their learners improved as a result of the content workshops.

Data revealed that duration and timing of professional development activities amongst Accounting teachers were problematic. They found afternoon or one-day sessions inadequate. The timing of workshops, which were mostly on Saturdays, was inconvenient. Follow-up monitoring and support at implementation level in the classrooms was lacking. This is an important aspect in ensuring effective implementation of knowledge and skills acquired during professional development engagements, yet one that is not taken seriously by the organisers of professional development.

6.3 Recommendations

The purpose of this study was to investigate the quality of teaching in Accounting and the professional development activities teachers of Accounting engage in. This study makes recommendations that positively influence continued professional development activities as a means of transforming teaching practices which ultimately improve learner performance.

This research provides readers with insight for improving their own practices or for designing professional development activities for teachers of Accounting. Recommendations are not meant to be all-encompassing for Accounting teachers and providers of professional development. Recommendations are meant, rather, to be a stimulus for reflection which could lead to improved practices or a starting-point for further research in the areas of effective teaching of Accounting to prepare learners adequately in the 21st century. Recommendations could assist in planning suitable professional development opportunities to equip teachers in the providing of quality teaching. Recommendations are grouped into two categories. Recommendations for quality teaching in Accounting aim to enhance learner performance in the subject. Recommendations for professional development opportunities aim to transform and improve teaching practice in order to benefit learner performance.

6.3.1 Quality teaching in Accounting

From the research findings of this study conducted in four districts in the Western Cape Education Department, it is evident that quality teaching of Accounting demands urgent attention. Teachers generally know what needs to happen to ensure positive learning outcomes but they do not always appear to take responsibility for providing quality teaching or for the performance of their learners. Considerable gaps exist between actual teaching in Accounting and a realistic ideal. Achieving quality teaching and improved learner performance requires bridging the gap between what is currently happening in Accounting classrooms and the ideal. Making realistic recommendations helps to isolate the factors that observably and reliably elevate quality teaching in Accounting. Such factors include sound content knowledge, pedagogical practices aligned to constructivism and adequate support for teachers from various role players.

6.3.1.1 Knowledgeable teachers

Findings confirm the importance of teachers and the need for them to possess a deep and sound knowledge of the subject content. Ensuring that all Accounting teachers have up-to-date and relevant content knowledge is the responsibility of the relevant role players. Institutions providing initial teacher training should work closely with schools and the Education Department to ensure that training is deep, extends beyond the scope of the curriculum and meets the demands of the curriculum. School management teams, in particular school principals, should provide the structure and support necessary to ensure that content knowledge of all their teachers remains relevant and of a high standard. Subject advisers should identify gaps in the subject-knowledge of teachers and support teachers in providing the necessary up-skilling in order to bridge gaps in the content knowledge of the teachers they support. Teachers should realise the importance of having a sound, up-to-date knowledge of their subject. They need to identify the training necessary to ensure that their content knowledge stays up to date and relevant in a dynamic and constantly changing milieu.

6.3.1.2 Teaching pedagogy

From the findings, it is apparent that, although teachers are aware of how they should approach their teaching, many of them fall back on out-dated traditional approaches to teaching. Accounting teachers need to shift from traditional approaches to teaching, to a constructivist approach. The following recommendations are in line with the constructivist approach:

- Active learning: Teachers should engage learners actively in constructing meaning rather than approach teaching as a process of transferring knowledge.
- Learner-centred: Teachers should place learners at the centre of the teaching process so that the focus is on mutual learning rather than on 'banking' or one-sided transfer of information.
- Prior knowledge: Teachers should acknowledge and respect that learners have prior knowledge. During the teaching process, teachers should meet learners at this point and take them to where they need to be.
- Scaffolding: Teachers need to guide learners by scaffolding information to ensure that they extend their understanding of the content.
- Linking theory to practice: Teachers ought to use authentic, real-life and problem-solving scenarios to link theory to practice.
- Independent thought and critical thinking: Teachers need to encourage learners to think and work independently. Critical thinking should be promoted through the use of relevant questioning.
- Resources: Teachers should use resources at their disposal including Information and Communication Technologies to ensure that the environment they create in the classroom remains relevant to learners of the 21st century.
- Reflection: Teachers should operate in an environment of critical reflection. They need to reflect on their practices with the objective of improving existing practices. They should encourage an atmosphere of reflection and desire for improvement amongst their learners.
- Assessment: Assessment should be authentic, developmental and integrated into teaching and not be seen as an add-on activity at the end of the teaching

process. Assessment should be regular. Teachers should provide prompt feedback to learners. Assessment should be seen as a teaching tool and not a strategy to score or grade learners: it is a means to improvement not a judgement.

6.3.1.3 Support for Accounting teachers

Accounting teachers should be supported by colleagues, school management teams, particularly heads of department and principals, subject advisers, parents, Accounting professional bodies and the larger community. Literature and the findings of this study acknowledge that teachers are the most important and influential resource in creating and sustaining quality teaching. It is acknowledged that teachers need the support of other role players. The following recommendations are therefore made:

- Accounting teachers should engage in dialogue with peers, more experienced teachers from their own and neighbouring schools in order to reflect on, and improve, their own practices. More experienced teachers should strive to mentor novice teachers. Teachers from individual and/or clusters of schools should work collegially in order to achieve jointly the goal of delivering quality teaching and improved learner performance for all Accounting learners.
- Teachers of Economic and Management Sciences should work collaboratively with teachers of Accounting and make sure that they effectively deliver the Accounting sections of the Economic and Management Sciences curriculum so that they prepare learners adequately for Accounting at the Further Education and Training level by equipping them with the background knowledge and skills they need to enter Accounting at Grade 10 level. Research and experience indicate that Economic and Management Sciences teachers are not always Accounting specialists, so Accounting teachers should support Economic and Management Sciences teachers by assisting them with the necessary knowledge and skills.

- School management teams, particularly principals, should provide teachers with the support necessary to facilitate effective teaching and delivery of the curriculum. Principals should ensure that teachers have the necessary resources including textbooks, subject-related support materials and access to computers and the internet. School principals should effectively manage their schools to ensure that teachers are able to use the required teaching time optimally. Principals should create opportunities for professional development and encourage teachers to attend available professional development activities.

- Heads of department should support teachers by fostering a culture of development and learning among Accounting teachers. Heads of department should mentor and support novice or beginner teachers by guiding and assisting them in all aspects of their teaching. Regular meetings between Accounting teachers should be arranged so that these opportunities can be used for valuable discourse between teachers leading to development of all concerned.

- Subject advisers should provide quality support to teachers by regularly visiting Accounting classrooms to identify gaps in teaching and assessment practices. Focused and targeted professional development opportunities should be arranged to make up for identified gaps in order to ensure that all Accounting teachers are adequately equipped to manage the curriculum effectively and that all learners of Accounting are afforded quality teaching. Furthermore, subject advisers of Accounting should provide the support necessary to Economic and Management Sciences teachers by identifying gaps in their Accounting knowledge and correcting these by providing suitable training opportunities.

- Parents should realise the important role they have to play in supporting teachers of their children. This can be done by showing interest in the schoolwork and school activities of their children, by ensuring that learners do their homework, completing the required assessments, and preparing

adequately for examinations. Parents should attend parents' meetings arranged by the school and maintain regular contact with the teachers of their children.

- The broader community can support teachers by creating meaningful partnerships with teachers and schools. For example, local businesses should be open to learners who need to visit their premises for excursions. Professional bodies such as the South African Institute of Chartered Accountants (SAICA) should partner with schools in supporting teachers and learners and recruiting suitable learners for the Accounting profession.

6.3.2 Professional development

Training opportunities and workshops are important for development and have a place in ensuring that teachers are equipped to deliver the current curriculum effectively. But teachers themselves should realise that professional development is about their day-to-day activities such as engaging in discourse with peers and reflecting on, and refining, their practices. Mukeredzi (2013:1) argues that little is known about how well rural teachers understand what they learn from their teaching practice and how this understanding contributes to their professional development. Teachers should take responsibility for their own professional growth and development instead of making it the responsibility of another party such as the principal or the subject adviser.

In order for professional development to be effective, it should adhere to the following principles or features:

6.3.2.1 Addressing the aims of professional development

It is important that professional development activities meet the aims of professional development which are, first, to transform the teaching practices of teachers, second, to alter the beliefs and attitudes of teachers and third, to improve the performance of learners. If these three aims are achieved, then the primary purpose of professional

development, which is to generate quality teaching and learning, will have been achieved.

6.3.2.2 Adult learning and constructivist theories

The following characteristics aligned with adult learning and constructivism are recommended for professional development opportunities:

- On-going: Professional development should be on-going to equip teachers with the most recent knowledge and skills to build up a teaching force that is capable of delivering an up-to-date and relevant curriculum.
- Content and methodology focus: Professional development activities should have a subject content focus and demonstrate to teachers how different aspects of the curriculum should be taught.
- Learner-centred: it should be learner-centred which in this context means teacher-centred. The teacher is at the centre of his or her learning.
- Interactive: It should be interactive and provide ample opportunities for discourse and collaboration amongst teachers.
- Prior knowledge: It should acknowledge and build on the wealth of experience and knowledge teachers bring with them.
- Related to practice: It should be aligned to the real world and closely linked to what teachers are expected to teach their learners. The more teachers appreciate how they can use what is being shared with them at these engagements in the form of content, materials, presentations and methodologies, the more useful these engagements are.
- Sustained and rigorous: It should not be a once-off product, but part of an on-going plan to develop teachers. It should be intense and rigorous.
- Needs driven: It should not follow a 'one-size-fits-all' approach but rather meet the particular needs of teachers.
- Follow-up support: All professional development opportunities should be followed up by monitoring and support to ensure that implementation is executed and that the practice of teachers is transformed and improved in a sustainable way.

6.4 Future research

The review of literature revealed that many previous studies have investigated the quality of teaching and professional development in subjects such as Mathematics and Physical Sciences in South Africa and world-wide. Little research has been conducted in Accounting at school level. The possibilities for future research in this field are great. The sharing of lived experiences of the participants, both teachers and subject advisers, and constant reflection on my part have helped to formulate the following recommendations for future research.

- 6.4.1 It is evident that, though teachers have access to Information and Communication Technologies, they are reluctant to use them. Research on how the use of Information and Communication Technologies in teaching Accounting can improve the quality of teaching and learner performance is thus suggested.
- 6.4.2 The findings highlighted that initial teacher training did not always adequately prepare teachers for the realities of teaching. Future research in relevant, high-quality initial teacher training for future Accounting teachers would be useful.
- 6.4.3 Since distance is a barrier for teachers in rural districts, future research is recommended into alternative methods of creating face-to-face contact within professional development activities; alternatives, such as on-line training and video-conferencing as a means of equipping teachers in order to transform their practice and improve learner performance, should be researched.

6.5 Limitations of this study

Creswell (2009) acknowledges that all research designs have limitations. Atieno (2009:17) suggests that one of the main limitations of qualitative research is concern regarding transferability of findings. Hamel (1993) argues that a qualitative study can be faulted for two reasons: first, for its lack of representivity and second, for its lack of

rigour in the collection, construction and analysis of the empirical resources that give rise to the study. The first criticism is that generalisations cannot be made on the basis of sample size. The second criticism concerns the lack of rigour which is linked to the problem of bias based on the subjectivity of the researcher and that of the respondents from whom the researcher accessed the understanding of the phenomenon. The criticism is mainly that personal experiences and beliefs are biased and subjective. 'Qualitative researchers accept value laden narratives as true for those who have lived through the experiences' (Nieuwenhuis, 2007:52). The sampling of respondents was meticulously executed and purposeful sampling was used to ensure representation in terms of both urban and rural districts, schools from different quintiles representing different socio-economic conditions and language groupings. The potential to generalise from this sample is therefore reasonably good. The focus of this study was on depth and quality of information provided by respondents regarding their understanding and experiences of quality teaching and professional development activities, emphasising the unique understandings and viewpoints of each respondent. Creswell (1998:203) argues that 'with such detailed description, the researcher enables readers to transfer information to other settings and to determine whether the findings can be transferred because of shared characteristics'.

6.6 Summary

This chapter provides a summary of the findings by focusing on how research questions were answered. Data suggests that learners in Accounting classrooms receive diverse levels of quality teaching. All teachers believe they are providing quality teaching, but the respondents often contradicted this conviction by explaining numerous factors that impeded quality teaching. All Accounting learners have the right to receive quality teaching in order to perform at the best level. It is therefore important that all relevant stakeholders support teachers in order to equip them with the knowledge and skills necessary to deliver quality teaching that will ensure quality learning and good learner outcomes.

Continued professional development opportunities are suggested as a means of improving the quality of teaching taking place in all Accounting classrooms. In order for professional development to be effective and impact on teaching practice and ultimately on learner performance, it is important that it is of a high quality. Professional development should be a model for the practices and methodologies that teachers are expected to use in their classrooms. Recommendations in this regard have been made. One critical factor is that teachers possess knowledge, experience and deep-rooted beliefs based on their own experiences, as learners and teachers in the classroom. The challenge is to transform and re-shape these beliefs as well as correct misconceptions in order to promote effective quality teaching of Accounting. The alternative model of Guskey (2002) suggests that what is important is not the professional development in itself, but rather successful implementation of knowledge and skills gained during professional development experiences, that changes teachers' attitudes and beliefs. It is critical that organisers of professional development opportunities ensure that monitoring and support mechanisms are in place to ensure success at implementation level: thus transforming the attitudes, beliefs and practices of teachers. In this way the key aims of professional development will be achieved.

Based on conclusions drawn from the findings, recommendations are made in terms of the findings of this study. Recommendations are made to promote quality teaching in Accounting and suggestions for effective professional development opportunities that transform teaching in a way that ultimately leads to improved learner performance. Limitations were briefly revisited. This study recognises the need for further research in the field of Accounting teaching at school level. In light of the findings, recommendations were made for future research.

One constant in education is that it is ever-changing. Education needs to respond to a changing world for which the schooling system needs to prepare learners. It is imperative that all role-players understand the role professional development of teachers plays within this constantly changing arena. Professional development can effectively help to sustain successful and imaginative, interactive implementation of the curriculum. This study is intended to prompt a process of self-reflection among

teachers and subject advisers who participated in it. Readers may reflect on their current practices and be moved to transform their teaching in a way that benefits Accounting learners so that they will be prepared for the opportunities and challenges of the 21st century.

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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 Doctoral student with the Cape Peninsula University of Technology under the supervision of Prof Rajendra Chetty of the Faculty of Education.

As Senior Curriculum Planner I am concerned about the quality of teaching in Accounting and how professional development can positively impact on this. Therefore the topic of my research is "Engaging in teacher professional development: the case of quality of teaching in Accounting at selected Western Cape secondary schools". I hope that the findings of my research will inform future development and support in the subject.

My research requires that Accounting teachers complete questionnaires; that I conduct interviews with Accounting teachers and Subject advisers and that I observe professional development courses. The teachers from selected schools in four educational districts will be approached to complete the questionnaires. The schools are in Addendum A.

The respondents will be Accounting teachers and Accounting subject advisers from Metropole North Education District, Metropole East Education District, Cape Winelands District and Eden and Central Karoo Education District.

I hereby request permission to conduct my research in the schools during the 2nd and 3rd terms of 2012.

Yours sincerely



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

DATE:

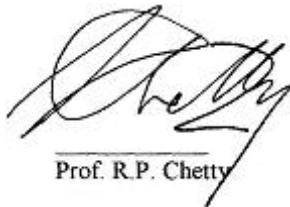
Dr RS Cornelissen
Directorate: Research Services (Research Analyst)
Western Cape Education Department
Private Bag X9114
CAPE TOWN
8000

Dear Sir

APPLICATION TO CONDUCT RESEARCH AT SCHOOLS

I hereby confirm that Glynis Schreuder is registered as a doctoral student at the Cape Peninsula University of Technology.

Her proposal has been presented to and approved by the Research Committee of the university.



Prof. R.P. Chetty

PROF R CHETTY

DATE: 28 February 2012

Appendix B: Approval from Western Cape Education Department



Directorate: Research

Audrey.wyngaard2@pgwc.gov.za

tel: +27 021 476 9272

Fax: 0865902282

Private Bag x9114, Cape Town, 8000

wced.wcape.gov.za

REFERENCE: 20120301-0092

ENQUIRIES: Dr A T Wyngaard

Mrs Glynis Schreuder
34 Soetvlei Avenue
Constantia Hills
7806

Dear Mrs Glynis Schreuder

RESEARCH PROPOSAL: ENGAGING IN TEACHER PROFESSIONAL DEVELOPMENT: THE CASE OF QUALITY OF TEACHING IN ACCOUNTING AT SELECTED WESTERN CAPE SCHOOLS

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. Approval for projects should be confirmed by the District Director of the schools where the project will be conducted.
5. Educators' programmes are not to be interrupted.
6. The Study is to be conducted from **03 March 2012 till 28 September 2012**
7. No research can be conducted during the fourth term as schools are preparing and finalizing syllabi for examinations (October to December).
8. Should you wish to extend the period of your survey, please contact Dr A.T Wyngaard at the contact numbers above quoting the reference number.
9. A photocopy of this letter is submitted to the principal where the intended research is to be conducted.
10. Your research will be limited to the list of schools as forwarded to the Western Cape Education Department.
11. A brief summary of the content, findings and recommendations is provided to the Director: Research Services.
12. 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: Dr Audrey T Wyngaard

for: **HEAD: EDUCATION**

DATE: 02 March 2012

Appendix C: Letter to principals

Tel. (021) 467 2576
082 922 0113

34 Soetvlei Avenue
CONSTANTIA HILLS
7806

The Principal

Dear Sir/Madam

RESEARCH

I am the Deputy Chief Education Specialist: Accounting, currently registered as a Doctoral student with the Cape Peninsula University of Technology under the supervision of Prof R Chetty of the Faculty of Education. The topic of my research is "Engaging in teacher professional development: the case of quality of teaching and learning in Accounting at selected Western Cape secondary schools".

I have been granted permission by the Western Cape Education Department to conduct my research in schools. My research requires that Accounting teachers complete the attached questionnaire.

Could you kindly ask your Accounting teachers to complete the questionnaires and return to me via fax to 086 531 2414.

Yours sincerely



GR SCHREUDER (MRS)
DEPUTY CHIEF EDUCATION SPECIALIST: ACCOUNTING

DATE: 8 May 2012

Appendix D: Letter to Accounting teachers

Engaging in teacher professional development: the case of quality of teaching and learning in Accounting at selected Western Cape secondary schools.

Dear colleague

I am conducting research as part of my D Ed thesis, which involves a study of the quality of teaching of the subject Accounting and how professional development can positively on impact the quality of teaching in Accounting classrooms.

This will involve you answering a questionnaire which seeks your views and experiences about the teaching of Accounting and the continued professional development activities you have engaged with. It will take approximately 30 minutes of your time.

All information gathered will be confidential and your identity and the identity of your school will not at any stage be revealed.

This research is being conducted under the supervision of Professor Chetty at the Cape Peninsula University of Technology and has the permission and approval of the Western Cape Education Department.

Kindly complete the attached questionnaire and e-mail to me at Glynis.Schreuder@pgwc.gov.za or fax to me at 086 531 2414.

Thank you for being part of this study.

A handwritten signature in black ink, appearing to read 'Glynis Schreuder', with a stylized, cursive script.

Glynis Schreuder

Appendix E: Teacher questionnaire

ACCOUNTING TEACHER QUESTIONNAIRE

A. BIOGRAPHICAL INFORMATION

1.	Name							
2.	Name of school							
3.	What is your average class size							
	< 20		21-30		31-40		>40	

B. PROFESSIONAL INFORMATION

	Qualifications:				
1.	<ul style="list-style-type: none"> ▪ Highest academic qualification (e.g. B. Com) ▪ Institution at which obtained ▪ Year obtained 				
2.	<ul style="list-style-type: none"> ▪ Highest professional qualification (e.g. HDE/M. Ed) ▪ Institution at which obtained ▪ Year obtained 				
3.	<ul style="list-style-type: none"> ▪ Highest qualification in Accounting (e.g. Accounting II) 				
4.	Indicate to what extent your initial teacher training prepared you for teaching the subject Accounting.	Good	Average	Poor	
	Explain:				
5.	How important is continued professional development for you as a teacher of the subject Accounting?	Very important	Important	Unimportant	
	Explain:				

6.	List and discuss the three most recent professional development activities you have been engaged in during the past 3 years under the headings provided:	
6.1	Type of activity (e.g. training, observations, study group, action research, mentoring)	
	Purpose of activity	
	Content covered	
	Other aspects addressed	
	Duration in hours/days	
	Organised by:	
	Presented by:	
	Explain how useful the activity was.	
	Explain how this activity has impacted on your classroom practice.	
	Explain how this activity has led to an improvement in the performance of your learners.	
6.2	Type of activity (e.g. training, observations, study group, action research, mentoring)	
	Purpose of activity	
	Content covered	
	Other aspects addressed	
	Duration in hours/days	
	Organised by:	
	Presented by:	
	Explain how useful the activity was.	
	Explain how this activity has impacted on your classroom practice.	
	Explain how this activity has led to an improvement in the performance of your learners.	

6.3	Type of activity (e.g. training, observations, study group, action research, mentoring)	
	Purpose of activity	
	Content covered	
	Other aspects addressed	
	Duration in hours/days	
	Organised by:	
	Presented by:	
	Explain how useful the activity was.	
	Explain how this activity has impacted on your classroom practice.	
	Explain how this activity has led to an improvement in the performance of your learners.	
7.	What professional development activities would you like to participate in in order to improve the quality of your teaching?	

C. TEACHING PRACTICE

Tick the most appropriate column when considering the following teaching approaches.		Almost always	Often	Some-times	Seldom	Never
1.	I use the chalk and talk approach.					
2.	I promote class and group discussions in which learners actively participate.					
3.	I integrate technology with my teaching (PowerPoint presentations, OHP, videos, multimedia, etc.)					

4.	I use case studies in class by focusing on real life situations.					
5.	I encourage learners to work in groups.					
6.	I ensure learners work alone.					
7.	I engage learners in critical and analytical thinking.					
8.	I set ample exercises to allow learners to practise their skills.					
9.	I encourage independent thought in your learners.					
10.	I integrate topics in my teaching.					
11.	I engage my learners in problem-solving activities in order to develop higher order thinking skills.					
12.	I provide feedback to your learners.					
Answer the following statements by ticking the yes or no column. Please add comments in the comment column to explain.		Yes	No	Comment		
13.	My knowledge of Accounting is up to date (current).					
14.	I am confident in all content areas of the Accounting curriculum.					
15.	I am able to design assessment tasks.					
16.	I am able to optimally use the required teaching time of 4 hours per week.					

How should Accounting be taught under ideal circumstances? List four characteristics of ideal Accounting teaching.	
1.	
2.	
3.	
4.	

D. SUPPORT RECEIVED

		Excellent	Good	Satisfac- tory	Poor	Comment
1.	How would you rate the support you receive from the School Management Team?					
2.	What additional support from the School Management Team would assist you in the quality of your teaching?					

		Excellent	Good	Satisfac- tory	Poor	
3.	How would you rate the support you receive from the Head of Department?					
4.	What additional support from the Head of Department would assist you in the quality of your teaching?					

		Excellent	Good	Satisfac- tory	Poor	Comment
5.	How would you rate the support you receive from the Accounting subject adviser?					
6.	What additional support from the subject adviser would assist you in the quality of your teaching?					

E. SCHOOL ENVIRONMENT

Which of the following resources are made available to you by your school? You may tick more than one.		
1.	A variety of textbooks	
2.	A textbook for each of my learners	
3.	Study guides	
4.	A chalkboard and chalk	
6.	A white board and markers	
7.	Overhead projectors	
8.	Internet facilities for teachers	
9.	Internet facilities for learners	
10.	Television sets	
11.	DVD player	
12.	Other: (please specify)	

Which of the following resources do most of your learners have access to at home? You may tick more than one.		
1.	Books	
2.	Internet	
3.	Television	
4.	Space to do homework and to study	
5.	Computer	
6.	Newspapers	
7.	Magazines	

Tick the most appropriate column when considering the characteristics of your learners.		Almost always	Often	Some-times	Seldom	Never
1.	My learners are punctual.					
2.	My learners are absent.					
3.	My learners are positive about school.					
4.	My learners are positive about Accounting.					

Appendix F: Interview and recording consent form

Engaging in professional development: the case of quality of teaching in Accounting at selected Western Cape secondary schools

1. The purpose and nature of the interview have been explained to me.
2. Any question I asked about the purpose and the nature of the interview has been answered to my satisfaction.
3. I agree to be interviewed for the purpose of this study.
4. I understand that my name will not be cited or otherwise disclosed.

Name of the interviewee: _____

Signature: _____

Date: _____

5. I have explained the project and the implications of being interviewed to the interviewee.
6. I believe that the consent is informed.
7. The interviewee understands the implication of participation.

Name of the interviewer: _____

Signature: _____

Date: _____

Appendix G: Teacher interview schedule

1. What is your understanding of professional development?
2. Why do you attend professional development activities?
3. Briefly describe your experience of professional development since you started teaching.
4. How have the professional development activities you engaged in assisted you in your teaching?
5. Briefly describe the role your HOD/principal played in your professional development.
6. Were you mentored as a beginner teacher?
7. If yes, by whom and how?
8. How regularly do you hold subject meetings at your school?
9. How do these meetings add value to your professional development?
10. Give a few examples of professional development activities at your school.
11. Discuss some of the weaknesses of these activities.
12. Discuss some of the strengths of these activities.
13. Discuss how these activities have influenced your teaching and the performance of your learners.
14. Give a few examples of professional development activities arranged by your subject adviser.
15. Discuss some of the weaknesses of these activities.
16. Discuss some of the strengths of these activities.
17. Discuss how these have influenced your teaching and the performance of your learners.
18. What further support did you receive after attending training or workshops?
19. How would you describe quality teaching in Accounting?
20. To what extent are you able to provide quality teaching?
21. What factors detract from the quality of your teaching of the subject?
22. Is there anything else you think I should know about quality teaching?
23. Is there anything else you think I should know about how professional development can lead to more effective teaching and improved learner performance?

Appendix H: Subject adviser interview schedule

1.	How long have you been in the advisory service?
2.	How would you describe quality teaching in Accounting?
3.	To what extent is quality teaching taking place in your district?
4.	What factors obstruct quality teaching of the subject?
5.	From your experience with beginner teachers, to what extent does initial teacher training prepare teachers for teaching the subject?
6.	How would you describe the support teachers receive from their HOD/principal?
7.	What support mechanisms do you provide to teachers?
8.	Briefly explain the support you provide to beginner teachers.
9.	How would you describe the knowledge of your teachers in terms of the Accounting curriculum they are expected to teach?
10.	What is your understanding of professional teacher development?
11.	Describe how you engage teachers in professional development?
12.	Why do you engage teachers in professional development?
13.	What challenges do you experience in providing professional development activities to your teachers?
14.	How would you describe teachers' attendance at professional development activities organised by you?
15.	Do the professional development activities you arrange for teachers influence their teaching practice?
16.	To what extent do the professional development activities you provide lead to an improvement in learner performance?
17.	What follow up support do you provide to teachers with regard to the application of the information received or knowledge gained?
18.	Is there anything else you think I should know about quality teaching?
19.	Is there anything else you think I should know about how professional development can lead to more effective teaching and improved learner performance?