

https://dspace.org/

An investigation into the role of the Head of Department (HoD) as an instructional leader in the leadership and management of the teaching & learning of accounting in two secondary schools in one district in Gauteng.

Rajoo, Thanesha

2012-03
University of the Witwatersrand, Johannesburg
http://hdl.handle.net/10539/12737

Rajoo, Thanesha. (2012). An investigation into the role of the Head of Department (HoD) as an instructional leader in the leadership and management of the teaching & learning of accounting in two secondary schools in one district in Gauteng. [Master's dissertation, University of the Witwatersrand, Johannesburg]. WIReDSpace. http://hdl.handle.net/10539/12737

Downloaded from a DSpace repository. https://dspace.org/

An investigation into the role of the Head of Department (HoD) as an instructional leader in the leadership and management of the teaching & learning of Accounting in two secondary schools in one district in Gauteng.

by

THANESHA RAJOO

MINOR-DISSERTATION

Submitted in partial fulfillment of the requirements for the degree of

MASTER OF EDUCATION

in

EDUCATIONAL MANAGEMENT

IN THE FACULTY OF HUMANITIES

At the

UNIVERSITY OF WITWATERSRAND

SUPERVISOR: DR JANE SKINNER

MARCH 2012

DECLARATION

I, Thanesha Rajoo, declare that the content of this mini thesis represents my own unaided work, and that this thesis has not previously been submitted for academic examination towards any qualification.

_____ _____

Signed **Date**

ACKNOWLEDGEMENTS

I wish to thank:

- My wonderful family – my dearest mum Mrs Mali Govender; my precious husband Priven; and my gorgeous children, Mikayra and Livaran for their support and strength in so many ways of which made it possible to start and complete this study.

- My supervisor, Dr Jane Skinner for her assistance, her wealth of experience, knowledge and especially her confidence in me from the beginning of this project.

- The Wits School of Education under the leadership of Professor Ruksana Osman, for the support, time and funding in assisting me in completing my research.

- The presence of the HIGHER POWER of which undeniably got me through this.

DEDICATION

I would like to dedicate my work to my DAD, Mr Magalinge (Maga) Govender who even though he is no longer on earth with us, has taught me so much about life, love, humility, strength, integrity and compassion. He will forever be in my HEART.

ABSTRACT

This report draws on the findings from data gathered for a mini dissertation. The research investigates the role, importance and effectiveness of the Accounting HoD as an instructional leader in contributing towards learner performance. Data has emerged from questionnaires, interviews and discussions with principals, educators, some senior learners and from the HoDs themselves. Much of the literature points to the school principal as the focus of this leadership style but this study regards the HoD/middle manager/curriculum leader as being well suited to implement instructional leadership and sees this position as one where it could potentially have the greatest impact on learning and teaching. The Head of Department (HoD) as the middle manager should have a vision that is underpinned by an aspiration to strive for academic excellence within a particular subject area as well as considering the holistic development of learners. This vision should be transparent to the learners, parents, educators and management. Accordingly, if the EMS HoD envisions his/her role as that of an instructional leader, the teacher of Accounting should have the necessary support to make learning successful and ultimately learner performance should improve. Since the revision and restructuring of the Accounting curriculum in South Africa the demands on teaching this curriculum have been higher than ever before and have impacted negatively on learner performance. Many teachers across the country have not been successful in facing up to those challenges and yet the need for expertise in this area in South Africa has never been greater. Hence the potential importance the researcher sees for this study at this time. The two schools investigated were selected for the very similar socio-economic profile of their learners, while displaying a wide discrepancy in the pass marks they achieve in matric. Both had HoDs of Accounting who were qualified in the subject but the HoD of the successful school was considerably better qualified than the HoD in the unsuccessful school. Thus as far as possible the only distinguishing factors in the schools selected were the quality of leadership of the Accounting department and the knowledge levels of their HoDs. As anticipated from the literature, the findings confirm the key significance of each of these factors.

DECLARATION 2
ACKNOWLEDGEMENTS 3
DEDICATION 3
ABSTRACT 4
GLOSSARY 8
CHAPTER ONE: OVERVIEW OF RESEARCH 9
1.1 Introduction 9
1.2 Context and Rationale for the study 10
1.3 Aim & Statement of the problem 14
1.4 Research questions (Problems and issues investigated) 15
1.5 Hypothesis 16
1.6 The Organization of the Remainder of the Study: 16
CHAPTER TWO – LITERATURE REVIEW 18
2.1 Introduction 18
2.2 The Middle Manager (Head of Department) 19
2.3 The Grade 10 – 12 FET phase of Accounting 25
2.4 This study's definition of Instructional Leadership 30
2.5 The necessity for Instructional leadership in leading Accounting 31
2.6 Synthesis and critique 31
CHAPTER 3: RESEARCH DESIGN AND METHODOLOGY 33
3.1 Introduction 33
3.2 A qualitative research design 33
3.3 Data Sources 36
3.4 Methods of collection 37
3.5 Ethical considerations 41
3.6 Validity and reliability 42
3.7 Anonymity and confidentiality 43
3.8 Conclusion 43
CHAPTER 4A: PRESENTATION AND ANALYSIS OF THE DATA 44
4.1 Introduction 44
4.2 The Questionaire 45

4.3 Interviews....49
4.4 Focus Group Discussions....71
4.5 Conclusions....77
CHAPTER 4B: ANALYSIS AND INTERPRETATION OF FINDINGS 79
4.1 Introduction....79
4.2 Interpretation of the data from the empirical study:....79
4.3 Discussion of findings from the empirical study:....82
CHAPTER 5: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS 89
5.1 Introduction....89
5.2 Findings from the literature study:....90
5.3 Findings from the empirical study:....91
5.4 Conclusions....93
5.5 Recommendations:....95
BIBLIOGRAPHY 100
APPENDIX 1: HOD QUESTIONAIRE....107
APPENDIX 2A: SEMI-STRUCTURED INTERVIEW WITH HOD – CORE QUESTIONS113
APPENDIX 2B: SEMI-STRUCTURED INTERVIEW WITH THE PRINCIPAL – CORE QUESTIONS....115
APPENDIX 2C: SEMI-STRUCTURED INTERVIEW WITH THE ACCOUNTING EDUCATOR – CORE QUESTIONS....118
APPENDIX 2D: FOCUS GROUP DISCUSSIONS– CORE QUESTIONS....121
APPENDIX 3A: INFORMATION SHEET....123
APPENDIX 3B: INFORMATION SHEET....126
APPENDIX 3C: INFORMATION SHEET....129
APPENDIX 4A: REQUEST FOR PERMISSION....132
APPENDIX 4B: REQUEST FOR PERMISSION....134
APPENDIX 5A: REQUEST FOR CONSENT....136
APPENDIX 5B: REQUEST FOR CONSENT....138
APPENDIX 5C: REQUEST FOR CONSENT....140
APPENDIX 5D: REQUEST FOR CONSENT....142
APPENDIX 5E: REQUEST FOR CONSENT....144
APPENDIX 6A: REQUEST FOR CONSENT....146

APPENDIX 6B: REQUEST FOR CONSENT.....148
APPENDIX 6C: REQUEST FOR CONSENT.....150
APPENDIX 6D: REQUEST FOR CONSENT.....152
APPENDIX 6E: REQUEST FOR CONSENT.....154

GLOSSARY

Definition of Terms:

The following terms/acronyms/abbreviations are used throughout this document and are defined below:

CAPS(NCS)	Curriculum and Assessment Policy Statement–Accounting (2011) Further Education & Training phase Grades 10 - 12
DBE	Department of Basic Education
ELRC	Educator Labour Relations Council
EMS	Economic and Management Sciences
FET	Further Education and Training band (Grade 10 – 12)
GDE	Gauteng Department of Education
GET	General Education and Training band (Grade 7 – 9)
HoD	refers to the Head of Department at the public secondary school level and is also sometimes referred to in the literature and this study as the middle manager.
IQMS	Integrated Quality Management Systems
MGSLG	Mathew Goniwe School of Leadership and Governance
NATED	National Education
NCS	National Curriculum Statement
NSC	National Senior Certificate
SMT	Senior Management Teams at public schools in South Africa.
SSIP	Senior Secondary Intervention Program

CHAPTER ONE: OVERVIEW OF RESEARCH

1.1 Introduction

Accounting as a subject is offered in South African public high schools as one of the learning areas in the economics and management sciences (EMS) in the General Education and Training band (GET). Accounting falls under the EMS learning area combined with Economics and Business Studies. Accounting as a subject in its own right starts to be fully taught from grade 10 – 12 in the FET band. It is this phase of this discipline that is the point of research.

The national senior certificate results are always of concern and the influence of the leadership role, particularly the influence of the Accounting head of department (HoD), in relation to learner performance is the area of research.

When the new Accounting FET curriculum was implemented in grade 10 in 2006, teachers had to make sense of a new curriculum and with little support from the DOE apart from a week of training conducted by facilitators that were new to this curriculum themselves. It was therefore left to internal school leadership, in particular the HoD, to orientate teachers within the Accounting department.

1.1.1 The knowledge gap

This study is important to all South African public schools that offer Accounting as an FET subject selection choice. Research within the teaching, learning and leadership of Accounting in public secondary schooling appears to be minimal and this project could serve as a starting point to opening up the debates in this largely untouched field.

Statistics presented also show that numbers of school-going learners following a commerce and business path when choosing their subjects at the FET level has grown in the last decade and continues to do so[1]. Furthermore, a needs analysis study using 2009

[1] Metcalfe, M: Wits School of Education presentation on restructuring the Bachelor of Education programme,

senior certificate results indicates in table format that the demand for educator subject specialisation needs projected over time (2010 – 2050) has increased considerably showing commerce educator needs depicted as the largest number required after languages. It also represents the largest growth in educator needs over time (Mc Carthy & Bernstein 2011:18).

1.2 Context and Rationale for the study

1.2.1 The context

Accounting is the primary language used to process, integrate, and disseminate information throughout the veins of today's businesses[2]. Learners choosing this as a subject at a FET level seek to possibly use this as a gateway subject towards a career path that promises to create a bright future. However the benefit of choosing this subject goes far beyond a lucrative career path. Having an accounting knowledge allows one to keep track of profits and finances if venturing into small business opportunities. In fact, it is an advantage to all adults to have a necessary understanding of basic accounting or bookkeeping to keep track of their household finances. In order for learners to rely on accounting to provide them with knowledge that leads to a career or simply empowers them to handle their personal & family finances effectively, the results attained must reflect a solid understanding. However since the new curriculum has been written for the first time in 2008, results have been poor. "The performances of learners in the gateway subjects of Maths, Physical Science and Accounting … remain a cause for concern"[3].

A number of reasons could be offered for these poor results however this study is going to concentrate on the influence that instructional leadership appears to be having on teaching and learning and performance in accounting. The literature reviewed for this study points towards a recognized need to manage teaching and learning in South African schools and to instructional leadership as a crucial approach to improving the quality of

---

2008

[2] http://www.calbusinessed.org/ocs/AcctlP8-23.doc

[3] News 24.com: Matric results, Ministers full speech, 2010

the South African education system (Ali & Botha, 2006; Christie, Butler & Potterton, 2007; Taylor, 2008; Hoadley & Ward, 2008; Bush & Glover, 2008; Bush, et. al., 2009)

The current accounting curriculum, more than ever before, demands that learning is a process that is equated with understanding. This means that accounting students need to go beyond fulfilling the accounting learning outcomes as described in the National Curriculum Statements for Grade 10 to 12 as a technical process, to an emphasis on the use of accounting information for decision-making, developing critical thinking skills, developing problem solving skills and becoming independent learners. (Accounting NCS document, 2008; NCS CAPS Accounting - 2011)

In order for learning to take place, the teacher arguably has to promote a creative learning environment. This indeed, must ensure that accounting is learnt at a deeper level than that of accounting technicians. Hence, even more than just "doing" accounting, learners must interpret business data for decision making, solve problems and apply the necessary critical thinking skills to business activities. (Jackling, B. 2005)

The curriculum has additional topics and new assessment strategies such as the accounting records of a manufacturing concern, the control of VAT, internal control measures, ethical considerations, and the analysis and interpretation of varied business data for decision making (Department of Education, National Curriculum Statements Grade 10-12 Accounting, 2003). Over and above the additional topics, the merging of higher grade and standard grade into one has brought about other challenges not previously faced in this subject. Learners that performed or passed on standard grade based on the requirements are now faced with coping in a discipline that requires a higher level of understanding.

The demands placed on an accounting teacher are no different from any other teacher in many respects in achieving a learning environment that is conducive for success. It is important to define what characterises this success in an accounting learning environment and for the purposes of this study, especially the role of the Accounting HoD in leading

the process.

Over and above the support received from the education department and the structures in place in South African public schools, leadership of the accounting curriculum and instruction is to a great extent the responsibility of the accounting HoDs. As will be explored further, they play a key role in contributing towards successful learner performance (Ali & Botha, 2006).

Moreover, in addition to the problems faced by teachers and learners of accounting, it is important to acknowledge that leadership of Economic Sciences also endures other limitations in their leadership role. An Economic and Management Science (EMS) HoD can be one of any of the specialist areas. Hence a number of EMS HoDs are not Accounting specialists. This poses a grave limitation as leadership of the curriculum expects the leader to be a master of the subject. (Taylor, 2007)

Bearing in mind the many contextual constraints that management structures face in the South African secondary schooling system, this study asserts that education can be positively affected if the Head of Department sees her role as an instructional leader. It does not investigate the degree of success possible if the HoD is from a different discipline since both the participating schools had experienced accounting educators as HoDs. The need for a subject specialist to head the section is however suggested by the findings.

This study defines instructional leadership as follows:
Providing direction, resources and support to teachers and learners with the aim of improving and ensuring a sound culture of teaching and learning at all times (Kruger, 2003).

Whilst this study explores the role of instructional leadership to enhance the effectiveness of managing teaching and learning of accounting, “the management of teaching & learning concepts in South African schools is adversely affected by a weak grasp of the

curriculum and particularly of the New National curriculum statement" (Taylor, 2008). As much as research shows that leadership does account for improvement of student performance, no amount of leadership can make a positive contribution if the educators' content and curriculum knowledge is not sound. Christie, Butler & Potterton, (2007) suggests that factors researched by Taylor which might optimize learning and could be used to improve school results include, curriculum leadership and teacher knowledge. Taylor's research suggested that "heads of departments ensuring that the curriculum is covered, monitoring student assessment and undertaking quality assurance measures…meaning sound curriculum leadership would improve school functioning." Furthermore "Taylor's project suggests that teachers need stronger content knowledge, and also knowledge of how to teach particular subjects."

Hence even though the National Curriculum Statements have been reassessed and replaced with the CAPS (NCS) document for grade 10 Accounting for the academic year 2012 the quality of educator content and curriculum knowledge is not negotiable. Moreover the accounting curriculum has not changed as CAPS (NCS) sets out to provide educators with more structure hence making the implementation of NCS more user friendly for educators to implement (National Curriculum statements-Curriculum and Assessment Policy Statement – CAPS (NCS) Accounting 2011).

1.2.2 Rationale

The Accounting curriculum has become a complex curriculum since curriculum 2005 with the addition of new topics as well as the merging of what was known as the higher and standard grade. Arguably some factors that contribute to the disappointing results in the overall performance in Accounting as a subject, since the first implementation of this curriculum in October 2008, are poor teaching methods and preparation for examinations, poor curriculum knowledge and in many cases teachers' lack of content knowledge. In addition several studies in higher education (mostly at a first year accounting financial introductory level) suggest the teaching methodologies are at a surface level rather than a deeper level of teaching and learning, (e.g. Lucas & Mladenovic, 2007) This study argues that it is the same at the school level. Published research is minimal in this area and hence

can be disclaimed as purely anecdotal.

Another discourse evident in many of the research findings is the lack of conceptual understanding of certain 'threshold concepts' and 'troublesome knowledge' (Meyer, J.F.H & Land, R. 2005). Whilst an investigation of these is beyond the scope of this research, these are some of the principle challenges faced in this discipline from a teaching and learning perspective and further research would be valuable to determine the level at which these issues, extensively researched in higher education, can also be deemed pertinent to the secondary phase of schooling.

Hence the choice for this study is precisely to investigate whether the HoD as the middle manager and closest to classroom practice than other management structures is in a position to provide the necessary support and guidance required for teaching and learning of accounting in light of the challenges outlined above. It also sets out to investigate whether instructional leadership is the key leadership approach necessary to ultimately improve learner performance.

1.3 Aim & Statement of the problem

1.3.1 **Aim**

The primary aim of this study was to investigate the impact of instructional leadership, or its absence, on the results encountered in the Further Education and Training phase of Accounting as the area of study (a case study of two secondary schools in the education district D14 in Gauteng).

This research aims to make a contribution and should lay valuable foundations for further more ambitious research studies in the leadership, teaching and learning of the accounting curriculum at the FET band of public secondary schooling in Gauteng and South Africa at large.

1.3.2 **Statement of the problem**

Teachers are struggling to effectively teach the current curriculum. This is indicated by the relevant results, 2008 being the first round of grade 12 learners that wrote the new National Senior Certificate (NSC). Gauteng's overall Accounting pass rate in 2008 was 70%, in 2009 it was 60%, in 2010 it was 66,7% and in 2011 it was 66,4% (GDE Statistics released from the chief facilitator at head office and from the office of the Director: FET/ABET Curriculum Development). This is an unsatisfactory record. At the same time since the revision and restructuring of the accounting curriculum in South Africa the demand on teaching this curriculum has been higher than ever before. Thus while the various changes in the accounting content and curriculum emphasis at the FET phase appear to have impacted negatively on learner performance the demand has been growing and many teachers across the country have not been successful in facing up to the challenges.

This study aimed to investigate:

The role, importance and effectiveness of the Accounting HoD as an instructional leader in contributing towards learner performance as indicated by responses obtained from the HoDS themselves, the school principal, grade 10 – 12 Accounting educators and senior learners in each of the 2 schools.

1.4 Research questions (Problems and issues investigated)

1.4.1. What does the HoD understand as the key factors / dimensions of her role in leading and managing the T & L of the accounting curriculum in relation to learner performance? **(From here on both HoDs would be referred to as 'she' or 'her' for simplicity sake and to deliberately obscure the actual gender of each HoD)**

The sub questions are:

1.4.1.1 To what extent is the HoD focused on the curriculum, pedagogy and assessment and does she have the pedagogical expertise?

1.4.1.2 How is curriculum and instruction managed in her department in relation to the

following:

1.4.1.2.1What support does she provide the educator in teaching the curriculum in light of the demands placed on teaching by the current curriculum?

1.4.1.2.2How does the HoD prepare the accounting teacher for the practical challenges experienced with the complexity of the curriculum?

1.4.1.3.How explicit are the vision, purpose and goals of her department:

- are they related to curriculum and instruction?
- is this shared with her department?
- does her department share their understanding of this vision with her?

1.5 Hypothesis

The EMS HoDS in a majority of Gauteng secondary schools do not perform their roles effectively as indicated by recent unsatisfactory pass rates.

The role of instructional leadership has been shown to be key to good school performance. (Bush & Glover, 2008; Bush, et. al., 2009)

Consequently, if the EMS HoD envisions their leadership role as that of an instructional leader, teachers of accounting will have the necessary support to effectively make learning successful and ultimately learner performance will improve.

1.6 The Organization of the Remainder of the Study:

The issues reported on in this study are covered in five chapters.

Chapter 1 introduces the study, places it in context, and indicates its importance and purpose. The aims of the study are outlined as well as issues and research questions that will be explored. It also indicates key concepts and some of the most pertinent literature to contextualize the study.

Chapter 2 is a review of the relevant literature. It outlines the scope of both Accounting in South African schools and Instructional Leadership. It presents the historical

background; the purpose served by the literature, and discusses studies relevant to findings of researchers, their approaches, instrumentation and theoretical positions. Moreover different models from various experts in the field of instructional leadership and their conceptual frameworks are presented. This chapter concludes with a reflection on the implications of the available literature for the study.

Chapter 3 deals with the research design, methodology and instruments used in this study. It describes and justifies the procedures followed in the study. Ethical considerations, informed consent, reliability and validity are addressed in this chapter.

Chapter 4 has been dealt with in two parts. Part A deals with the analysis of the findings and presents this data in terms of the research questions and theoretical framework that forms the basis of this study. Part B is a discussion of the findings. As a complete chapter it attempts to give a comprehensive picture of what was found during the data collection process from the questionnaire used and from the audio recordings of the semi structured interviews with the main key participants, the HoD as well as semi structured interviews and focus group discussions with the other participants namely each school principal, grade 10 to 12 accounting educators and grade 10 to 12 accounting learners. The main trends and patterns in the data in relation to the literature review and the research questions are highlighted plus key discussions and findings are revealed.

Chapter 5 contains a summary of the findings, draws conclusions and implications for practice in curriculum delivery and leadership of the curriculum and makes recommendations from the data collected. It also delineates some limitations of this study. The recommendations are in terms of leadership and management by the HoD, the principal, Accounting educators and Accounting learners. A suggestion for further future research is also presented in this chapter. Following chapter 5, are the bibliography and appendices.

CHAPTER TWO – LITERATURE REVIEW

Literature relevant to the study is drawn from theoretical work and empirical evidence in the fields of Instructional Leadership and the Role of the Head of Department as the middle manager, with special reference to the Leadership and Management of the Teaching and Learning of the Accounting Curriculum in the Further Education and Training (FET) band of public schooling in South Africa.

2.1 Introduction

Since 1994 the quality of the South African schooling system has been described as being in crisis and the quality of learner performance is regarded as poor even when measured next to developing countries of similar status and in some cases even poorer countries in Africa (SACMED, 2005; TIMMSS test, 1999 & 2003). The poor state of education in South Africa has also been reiterated in the work of many researchers. (Taylor, 2008; Christie, Butler & Potterton, 2007, Bush, 2008)

Evidence also suggests from many International studies (PIRLS, 2006; UNESCO, 2007) that even though this country spends more on education than many other developing countries, our results and learner performance are amongst the lowest in these studies. The literature further suggests that there are three main reasons that can account for this, namely, Literacy, Numeracy, and Leadership. (Christie, Butler, & Potterton, 2007)

"In the public education sector in South Africa, the extent and depth of change in the decade after 1994 was astounding, and sadly left many of those involved overwhelmed and schools in disarray…Principals, school leadership teams and governing bodies should make a point of investing time, effort and money in improving their knowledge and skills of transitions, because it is an investment that can profoundly affect the extent to which they can lead, manage and govern their schools". (Clarke. A, 2007)

Therefore it is clear that the state of the South African education system needs to be

revisited at all levels. In order for the school curriculum to be taught in an effective way, school leadership clearly plays an important role. School leaders influence curriculum delivery in a significant way that directly and indirectly affects learner performance. The success of daily activities of teaching and learning necessarily involve the quality of instruction and teaching. For teachers to develop and maintain their skills of instruction the leadership they experience must involve these elements.

The level of leadership needed to do this is particularly the level which most immediately impacts on the individual teacher – and this is the HoD. She is therefore the point of this research. Moreover the argument that this research follows through for the rest of the report is, if the HoD spends more of her time in leading and managing the teaching and learning activities that occur daily in her subject or learning area (being Accounting), educators will have the necessary support to positively influence learner performance and ultimately improve learner results.

2.2 The Middle Manager (Head of Department)

Much of the literature points to a demand for a new way of looking at leadership in relation to learner performance. Whilst Instructional leadership is a well researched area of study in the international context, it is a relatively new one in the South African schooling system. Moreover the emphasis of instructional leadership slants towards the head teacher, better known in the S.A. context as the Principal. However this study is slanted instead towards the middle manager or Head of Department and it argues that it is imperative that the Accounting HoD is an instructional leader who values teaching and learning as the central task of her job description. It is the HoD's perception of this **job description** that subsequently translates into successful learner performance. If levels of learner performance can be improved at department level, then the role of the head of department is of major importance (Busher & Harris, 1999).

Middlewood. D, (2003: 65) "In South Africa as in many other countries, no matter how uniform, prescriptive or centrally dictated the formal curriculum is, the inescapable fact

remains that individual schools differ. These differences may be because of such factors as differences in location (e.g., urban, rural, suburban), consequent differences in local community and nature of student intake (including different attitudes to learning, achievement and formal education itself), differences in physical resources, such as buildings and differences in human resources, especially staffing (including different attitudes to the school and the job itself). These factors need to be acknowledged in considering the role of those leading the curriculum at school level even if physical resources were identical in each school, the competence and motivation of the teachers would still vary and it is here that the influence of senior curriculum managers can be most evident…Senior curriculum managers are defined here as principals, deputy principals and senior teachers who are members of any school senior management team (SMT)".

Accordingly from the above, it seems that two schools of similar size and even student makeup could experience substantially different levels of student achievement. If leadership, and particularly instructional leadership, is considered to be the factor that can influence learner performance most, then the question that could be asked for continuous influence in improvement of instruction is "what should be taught?, how should it be taught? and how can it be determined what has been understood?". The level of leadership that should influence this most directly is the HoD as they are the ones that are directly in control of how educators implement the curriculum.

In breaking down the above questions, the focus of the HoD should logically be the accounting curriculum stipulated by the National Curriculum Statement and all its specifications (What should be taught?), the quality of teaching, hence the teacher and teaching resources used (how should it be taught?) and the impact on the above on learner performance (how much has been understood of what has been taught? Or broadly how effectively has it been assessed?). At all times the focus of what should be taught and how it should be taught ought to be from the position of the needs of the learner because the knowledge needs of the learner are always changing hence being the pivotal point of reference necessary to improve the quality of education in South Africa.

“Much needs to be done to make the grades 10 to 12 Further Education and Training (FET) band in schools more responsive to the labour market and life challenges faced by youth” noted by the Department of Basic Education in the action plan of 2014 (General Notice752 of 2010:13).

Coleman M, 2003 concurs that **“**while leadership is often identified at the level of the head of a school, the level that is likely to have the greatest impact on learning and teaching in the classroom is actually that of the curriculum middle manager.”

Although the literature alludes to the important role HoDs play in the management of the school curriculum, recent local literature points to the HoD remaining a neglected level of school management.

“A large amount of work concerned with managing the teaching and learning process takes place on the middle management level in schools, yet increasingly, both the local and international literature on school leadership repeatedly fails to point out the key role that HoDs play or could play in co-ordinating curriculum development, monitoring and ensuring the delivery of quality teaching and learning, as well as the regular assessment of educators in their various departments. More importantly, school improvement programmes and management development often occurs at the senior management level, whilst the HoD appears to remain on the forgotten tier in South African public schools” (Ali & Botha, 2006). Even in the Department of Basic Education’s vision towards the realization of schooling in 2025, none of the 27 goals highlighted includes targeting middle management for improved education. Learners, teachers and the school principal are recognized as key to realizing this plan and no mention is made of the HoD and her role in knowledge production.

Sammons et al. 1996; Harris et al. 1996a & b; Harris1998 cited in Busher & Harris, 1999 concur that subject leaders can make a difference to departmental performance in much the same way head teachers contribute to overall school performance. Furthermore they argue that school leadership must be re-conceptualised at a broader level to include

middle managers. So even though middle managers are not part of senior management teams, they are 'operationally responsible for overseeing and developing the work of their colleagues.' The work done by Glover et al. (1998) cited in Busher & Harris, 1999, highlights the multidimensional role that defines the ever growing importance of the middle manager. 'In dealing with the tensions between different functions of their role' Bush & Glover (1999) identify four dimensions of the head of the department's work. The first dimension concerns the way heads of department translate the perspectives and policies of senior staff into the practices of individual classrooms. Secondly how heads of departments encourage a group of staff to cohere and develop a group identity. Thirdly it concerns improving staff and student performance and finally it points to a liaison and representative role. These dimensions reflect the intricacy of the management role and consequently reveal tensions facing middle managers in managing curriculum change at both the department and whole school level.

What seems to militate against the effectiveness of an HoD in the areas discussed above where it really counts (teaching and learning) is the burden of routine administrative tasks that often become the dominant role that HoDs perform. This appears to be mainly due to lack of time and resources (DoE, 2002: 24).

This can be compared to similar tensions that South African public schools HoDs face in carrying out their duties as subject heads. In studies done by Ali & Botha (2006) of middle managers in South Africa, they accentuate that teaching and learning can improve extensively if 'HoDS spend much more time in supervising the teaching and learning activities that occur daily in their subject or learning area.' This research argues for this as precisely what the Accounting HoD needs to engage with in order to influence learner performance. If the HoD can commit her time and energy to continuously looking into improving instruction, she is likely to positively impact on the success of Accounting learners. This does mean that HoDs are challenged to show through practice and support that they are able to lead and manage curriculum delivery and teacher development. This should be defined by the nature and scope of the support they provide at classroom level beyond routine administrative tasks.

Another tension that Accounting HoDs face in many South African Schools alluded to by Busher & Harris (1999) is that some large multi-subject departments can be seen as primarily an administrative convenience…and may be described as 'confederate departments' …subject areas are allied together but share little in common…with individual subject areas creating their own identities that may be in conflict. It seems as if many subject teachers question their heads of departments' knowledge of the subject. "The views on subject knowledge and pedagogy held by their heads of departments are, then, of major concern to subject staff"(Busher & Harris, 1999). Heads of department should provide the necessary support and expertise to subject teachers. In order for this to be of value, HoDs have to be subject experts themselves. "Heads of Department should be appointed on the strength of their subject expertise, and they must provide opportunities for teachers to improve their subject and pedagogic knowledge…." (Taylor, N. 2008). This is intensified within the EMS department as the Accounting HOD may not be a subject specialist of Accounting. She must manage the FET stream for Accounting, Business studies, Economics and the general stream for EMS (Grade 7 to 9) However the HoD in many cases may be a subject specialist to only one discipline and that one not Accounting.

Christie, Butler and Potterton (2007) alludes to curriculum leadership as one of many important factors that separate successful South African schools from the less successful schools. They concurred with work of other authors (Elmore, 2000, 2003, 2004 & Elmore and Fuhman, 2001) cited in Christie, Butler and Potterton, (2007) that the notion of internal accountability systems either carried out by the principal or the heads of departments are necessary to achieve good results. However, if the head of department is unfamiliar with the subject, leading the curriculum is an almost impossible task.

It has been pointed out earlier that the accounting curriculum before the national curriculum statements was simpler in its structure and formation and that it is more complex in the current national curriculum statements for accounting in grade 10 to 12. Consequently if Christie, Butler and Potterton (2007) argue that curriculum leadership is what separates the quality of schools, then this would seem to be an area that must be

taken even more seriously now by the HoDs.

According to Ornstein & Hunkins (1993: 287) school management teams must be visionary leaders and need to align learners, parents, teachers and all stakeholders to be able to cope with curriculum change effectively and efficiently so that they are able to contribute to its implementation and eventually to improved citizenship.

Even though this study is not primarily about the process and transition of curriculum change, it is important to look back at how this was handled by the HoDs when the changes took place in order to discover their perceptions of their role in the implementation stages in bringing about curriculum change. When the new Accounting FET curriculum was implemented in grade 10 in 2006, teachers had to make sense of a new curriculum and with little support from the DOE. Apart from a week of training conducted by facilitators that were new to this curriculum themselves, it was left to internal school leadership, in particular the HoD, to orientate teachers within the Accounting department to do this.

With regard to the curriculum changes in the accounting NCS at the FET level, the task was made difficult because HoDs were not clear as to what to manage because, as explained above, they were not given practical guidelines for managing the implementation of curriculum changes, neither were they 'work shopped' sufficiently on the challenges in the new curriculum implementation at school level. Hence they were unaware of their role in managing curriculum change. (Rampersad 2001: 64).

It still remains evident from more recent literature (Bush & Glover, 2008; Hoadley & Ward, 2008; Taylor, 2008) that many school managers including HoDs still struggle with meaningful implementation of the curriculum. These problems still prevail at schools and many HoDs fail to act as central facilitators in the implementation of curriculum delivery with its complexities and difficulties faced by educators. Jansen (1998:312) concur that in many schools curriculum change was a disaster as HoDs and educators were unsure what they should do to manage the changes in the curriculum.

What further stands out is that even though their roles and responsibilities are ever changing, the workloads and job descriptions of HoDs, according to the Education Department Circular 76 of 1998 has "remained constant since 1998 and have not changed to reflect the changed role of HoDs" (Ali & Botha, 2006). An HoD must teach 85% of a full educator's load and thereafter spend her time on other activities like management & administration duties, educational activities other than actual teaching such as extracurricular and co curricular activities, activities pertaining to the professional development of educators and other factors that impact on the workload of educators as well as school activities where learners are not involved – HSRC: (2005).

2.3 The Grade 10 – 12 FET phase of Accounting

2.3.1 **The Accounting curriculum**

- The accounting curriculum prior to the current NCS or National curriculum statements for FET accounting (referred to as NATED report 550) was structured differently to the way the curriculum is currently. Some differences to the current curriculum are that Accounting was offered on higher grade and standard grade. The topics at the standard grade level were less complex on many levels. Higher order topics were excluded from standard grade and assessment of standard grade Accounting was predominantly of a technical nature with little interpretation required. The demands placed on teachers with regard to curriculum delivery were less if only standard grade was taught.
- The current NCS curriculum after NATED 550 took place in schools in 2006 when the first group of grade 10 learners were taught and evaluated in the NCS curriculum, the same group progressed to grade 11 in 2007 and this followed with these grade 12 learners writing the national examination in Accounting in the NCS curriculum in 2008. The subject had retained some of the previous curriculum content areas with some changes to some content shifting between the grades and some new content had been introduced. Some of the new content also mentioned in chapter one of this report includes managerial accounting, Value added tax (VAT), internal control and

ethics, higher levels of interpretation etc. Requirements of classroom practice in this curriculum were also necessary which was informed by the curriculum statements in aspects of teaching, learning and assessment. The role of teaching consequently changed where classroom practice and teaching methodology must adopt critical thinking skills, decision making and problem solving in order for learning to be successful. In turn, this would allow for learning to encompass real life issues preparing learners ultimately for success related to this subject and in their career paths in the economy.

- The CAPS(NCS) has replaced NCS in 2012 for grade 10: The purpose of CAPS is to clarify and integrate previous policy documents into one cohesive document. This is for easier reference for educators together with a user friendly structure. Moreover the content of this curriculum is the same.(NCS CAPS - Accounting 2011)

2.3.2 **The state of Accounting in schools**

The Gauteng matric results in 2008 produced a pass rate of 76.4 percent which dropped in 2009 to 71.1 percent.[4] The matric results are used heavily in the public school system as indicators to measure performance. The increase in failure rate forced the Gauteng Department of Education to set up an intervention program to reduce the failure rate from 2010. This Senior Secondary Intervention program (SSIP) has been set up to provide intervention to assist learners in three subjects, namely Mathematics, Physical Science and Accounting[5]. "We have identified a range of challenges in the Education Department related to institutional and learning factor… which include poor curriculum coverage and management"[6].

There are a number of challenges that many schools and learners face in EMS. Accounting used to be a subject in its own right where the drilling of technique and practice of conceptual (theoretical) understanding was deeply engrained into learners logical thought processes. When students chose accounting as a secondary subject at

[4] News. iafrica. Com, 2009
[5] GDE Report, 2010
[6] Dept. of Education-Budget Speech, 2010

grade 10 level, the basic understanding of Accounting was therefore already understood and learners had this foundation for progressing towards a more in-depth study of the subject. However with the current curriculum, accounting became one component of three in EMS at grade 8 and 9, and the amount of time spent in this discipline is now a third of the time spent when it was a subject of its own. Anecdotal evidence also suggests that many teachers without accounting knowledge are now left to teach this discipline and either leave it out or teach the bare minimum of the subject. Some teachers even have an incorrect understanding of the subject of which is then delivered to learners. This study will examine some evidence of this.

On the other hand, Mc Ewan (2003) in acknowledging some setbacks that leaders may face such as lack of skills and training, lack of support from superintendents, school boards and the community, and their own lack of will, vision or courage, further asserts that anyone can be this type of leader "if he or she has vision, has the knowledge base, is willing to take risks, is willing to put in long hours, is willing to change and grow constantly, thrives on change and ambiguity and can empower others".

Moreover, Rhodes and Brunett (in press) cited in Bush & Glover (2008) argue that "a focus on teaching and learning goes beyond a concern for high quality teaching to a wider spectrum of leadership action to support learning and learning outcomes". This suggests that teachers must understand learners through the ways and methods in which they learn.

2.3.3 **The accounting teacher**

According to Coleman, Graham Jolly and Middelwood (2003:119), "South African schools still depend for their operation on a significant number of unqualified or under-qualified teachers. Christie (1999) cited here asserts that forty per cent of the teaching force falls into this category. Coleman, Graham Jolly and Middelwood (2003:121) further argue that it is the task of managers to focus on the concepts of professionalism in teaching that appear to be most relevant to South African schools. This suggests that training and development are key features of professionalism Hence it is the task of good

leadership that can translate the above to quality teaching.

Hoadley & Jansen (2009:159) argue that the whole process of developing and implementing the curriculum was rushed which inevitably resulted in problems in implementation. Teachers felt trapped into trying to make sense of all the new terminology and jargon in the curriculum. So some teachers did not even attempt to implement the curriculum and others carried on teaching like they used to prior to the curriculum change. Teachers were struggling to interpret the terminology and jargon and to find any common understanding of what they meant to practice.

It is apparent that teachers did not get enough assistance to make curriculum change in classrooms successful and effective. Hoadley & Jansen (2009:222/3) concur that this is so because there was insufficient training and support, the new curriculum requirements were very complex, leading to teachers simply not implementing the curriculum due to the tasks being too demanding. Other educators felt the new curriculum was not manageable and appropriate in the classroom. On the other hand there were some teachers who saw the curriculum as offering advantages compared with their existing practices making the effort of change seem worthwhile.

It is also known that ways of teaching, learning and assessment do not change simply because a new prescribed curriculum is enforced. Factors noted above are found in many curriculum change situations and not only in accounting. Teachers may also adopt only some aspects of the curriculum and not the whole.

2.3.3.1 Educator development

Stefanie Matseleng Allais cited in Young & Gamble (2006) argues that " a major weakness of the South African education system is the absence of well designed learning programmes and well prepared teachers who can teach the required knowledge and skills…….in addition, the institutional context in which learning takes place, as well as the content which is prescribed or chosen to be taught, has a huge effect on what a learner is in fact likely to learn….and what has seriously aggravated this problem is the lack of

clarity in terms of roles and responsibilities between the different main role players in senior secondary education or FET."

According to McLaughlin (1997), teachers respond best to curriculum change through **mutual adaptation**. He regards this as where the new curriculum is changed or modified in the process of teaching, where the curriculum (policy) and the teachers (practice) are changed when the two (policy and practice) encounter each other in the classroom. These changes are not experienced as a 'big bang' change but rather as small incremental changes always involving teachers and constantly taking into account the context in which the new policy needs to be implemented.

It is apparent that the implementation of the national curriculum statements was unlike the ideal which McLaughlin suggests, being hurried and also uneven across different schools. It was 'one shot training', or training heavily concentrated at the beginning of the project, and so was not effective. Although the specific difficulties that teachers faced in the implementation of the current Accounting curriculum is outside the scope of this research, the nature of support and guidance given by the HoD is a point of concern since it will determine her chances of successfully supporting her teachers.

According to McCarthy & Bernstein (2011: 23) Rollnick & Brodie [7]put forward seven principles for effective professional development.

1. The piecemeal, workshop-type professional development currently prevalent in South Africa is not effective.
2. A focus on a few important instructional priorities over a long period of time is most effective.
3. Actual school and classroom data is an important source for teacher learning.

[7] Background research reports written for the Centre for Development & Enterprise, 2011 by M Rollnick & K Brodie – International Best Practice of Specialist mathematics & science Public School Initiatives/programmes.

4. Teachers learn best through interactions with other teachers and with experts acting as 'critical friends' in professional learning communities, in an environment of mutual trust.
5. High-quality professional development should immerse participants in enquiry, questioning, and experimentation, and act as a model for enquiry forms of teaching.
6. There should be a focus on both subject-matter knowledge and pedagogical content knowledge.
7. Reform strategies must be linked to other aspects of school change, such as whole school development and curriculum change.

From all of the above, it is clear that providing ongoing educator professional development is a key area and one in which an HoD can make a difference to the quality of teaching and in turn the quality of learning. "The quality of an education system cannot exceed the quality of its educators" (Mc Kinsey report, 2007).

2.4 This study's definition of Instructional Leadership

Leithwood et al (2006a) cited in Bush & Glover, 2008 argue that leadership explains about 5 to 7 percent of the difference in learner achievement across schools. Even though the literature points to the principal that can impact on teaching by becoming an instructional leader, the literature seems to suggest that the principal will need to work through her HOD in order to impact fully on a subject area and its results. Hence it is the Accounting Head of Department, ultimately, that can most strategically target the central activities of teaching and learning.

In targeting these central activities Hallinger's model (2000) suggests three sets of leadership dimensions namely: defining their department's mission; managing the instructional program; and promoting a positive learning climate.

International literature on Instructional Leadership, as well as the few local studies (Ali & Botha, 2006; Bush & Glover, 2009; Bush, et al., 2010), provide a fairly comprehensive perspective of this leadership style. In addition other models and frameworks are relevant

to this study - Alig-Mielcarek J.M. (2003) including 'Instructional leadership' as set out by Hallinger, 1983; Hallinger & Murphy's model, 1985;Murphy's model, 1990; Weber's model, 1996; Bush & Glover, 2009; Ali & Botha, 2006. What stands out in each is their focus on the curriculum and the quality of its coverage, the dependency this has on the educator and the guidance and leadership an educator requires to provide quality teaching. Lastly the impact of these on the management and development of the learner is of course key in order to achieve optimum results.

2.5 The necessity for Instructional leadership in leading Accounting

Whilst international research has shown that the concept of Instructional Leadership has been a popular model (mostly applied to principals and sometimes to school management teams rather than to HoDs), it is a fairly new concept in South African schools. Thus it may be of interest for the Education Department to relook at a strong leadership improvement plan at the middle manager level to improve classroom practice and learner performance. "A strong secondary school improvement programme to boost our pass rates" involves the targeted intervention programmes initiated to improve classroom practice[8]. This initiative provides for extra support in key subjects by way of extra lessons. However my study argues that providing extra support to middle managers as instructional leaders may also have a (perhaps greater) influence on classroom practice. Harris, 2001 argues that the department is an important 'missing link' in school improvement theory and practice and takes the view of school improvement as internally generated and internally driven. She further argues that the "department level within secondary schools is an underutilized but important means of mobilizing and sustaining school improvement".

2.6 Synthesis and critique

Thus the principal lessons that emerge from the literature relevant to accounting as a discipline in its quest to become more supportive of strong student performance; are that

[8] Department of Education – Budget Speech 2010

Heads of Departments need to be experts in the content knowledge of the subject as well as being skilled in leading the curriculum and be in a position to lead the pedagogy of accounting. Strategic curriculum leadership is likely to lead to more effective teaching and learning practice (Cardno & Collett, 2003). Leaders having the curriculum insight and the transformative ability to enhance student achievement in schools (Elmore, 2000)

Clarke, 2007 concurs that heads of department have an increasingly important role in managing the teaching and learning of their subject teams and need to be supported by senior management teams in developing their leadership skills. Bush, T & Glover, D (2003) characterizes Instructional Leadership as a "focus on teaching and learning and on the behavior of teachers in working with students. Leaders' influence is targeted at student learning via teachers'. This theory suggests that 'the emphasis is on the direction and impact of influence rather than the influence process itself".

Much literature on the effectiveness of school based leadership concurs that one of the most important factors in successful schools is the quality of the leadership. Furthermore when leadership is focused on teaching, learning and the frequent management and the review of instruction, results are better. (Ali & Botha, 2006; Bush & Glover, 2008; Bush, et al., 2009)

When the HoD gives direct assistance to the teacher in their day to day activities of teaching and instruction of the curriculum, then instructional leadership through 'leading learning' becomes the centre of what the HoD does. This direct assistance as the literature suggests must be in the instructional focus by way of curriculum leadership and teacher development.

Review Method:

Drawing from the theoretical ideas and literature review above, this study will be investigating whether the accounting head of department can directly influence classroom practice and learner performance when his/her leadership approach is that of an instructional leader.

CHAPTER 3: RESEARCH DESIGN AND METHODOLOGY

3.1 Introduction

The preceding chapters have discussed the specific rationale for this study and reviewed the related literature which located the study and provided the conceptual framework. This chapter deals with the source of the data, selection of the subjects, research design, the instruments and treatment of the data.

In this chapter the focus is on how information was gathered in an effort to find answers to the central research questions outlined in chapter one. Firstly the approach employed in accumulating the information is discussed. Secondly the domain and participants of the data sources are presented.

3.2 A qualitative research design

3.2.1 **A Qualitative Sample**

Patton (2002) cited in McMillan J.H. & Schumacher S. (2010) refers to qualitative sampling as "selecting information-rich cases for study in-depth….this is done to increase the utility of information obtained from small samples".

This study will utilize a qualitative research design, namely a collective case study. Cresswell (2008) cited in McMillan J.H. & Schumacher S. (2010) refer to a case study as "an in-depth exploration of a bounded system based on extensive data collection". In this study a collective case study applies where more than one example or setting is used for comparative purposes.

A multiple, comparative case study design was developed to facilitate a 'thick description' of the nature of instructional leadership focusing respectively on responses received from the range of participants who took part in this study. This comparative case study method was chosen due to its descriptive nature which is effective in understanding

the success or failure of the school situation as a form of "critical enquiry aimed at informing educational judgements and decisions in order to improve educational action"(Briggs & Coleman, 2007: 142).

This is considered an appropriate approach as the focus of this research is the educational setting since the introduction of the NCS Accounting FET curriculum and specifically since its inception in grade 10 classrooms in 2006, grade 11 in 2007 and grade 12 in 2008. The chosen case study allowed for a rich exploration into significant features and for plausible interpretations informed by the literature to be made.

A qualitative approach to research pays attention to the context of data gathering in order to enhance the value of the data. For this reason my sampling was by case type of two comparative suburban schools as the empirical field. The two schools being compared were purposively selected for being in the same geographical area and for displaying very similar socio-economic characteristics while achieving a wide disparity in their results. The Accounting HoDs in each school were experienced educators and qualified in their subject. This allowed for a clear focus on the HoD's perceptions and implementation strategies as instructional leaders in the absence of significant additional distinguishing factors which might have impacted on the results of each school.

Furthermore, the qualitative study was chosen for three reasons, namely the data was collected in the natural setting of the participants. Secondly, this form of data collection was important because most of the descriptions and interpretations of data in this study were portrayed in words rather than numbers. Thirdly this was viewed as the best approach for research because it provided the researcher with an opportunity to understand the social phenomenon from the participants' perspective. Understanding was acquired by analysing the many contexts of the participants and by narrating participants' meanings which included their feelings, beliefs, ideas, thoughts and actions regarding the management and leadership of the accounting curriculum (McMillan & Schumacher 2010).

3.2.2 **Existing data of each case study**

Matric results are shown below in the two schools over the last four years with the aim of drawing conclusions on best practice of successful accounting performance. An overall pass is given below, along with the actual passes per learner to provide a better understanding of the quality of passes.

Table: 3.1 The overall pass rates:

Accounting Grade 12/Matric Results			% PASS RATES							
			2008		2009		2010		2011	
	Status-Previously	Quintile	No. Wrote	% Pass	No. Wrote	% Pass	No. Wrote	% Pass	No. Wrote	% Pass
Suburban										
School A	√	5	89	100%	103	99.03%	62	100%	57	100%
School B	√	5	128	75,8%	83	40,96%	78	50%	67	43%

The quality of pass rates in each school is as follows:

	2008						2009					
	30 – 39 %	40 - 49%	50 - 59%	60 - 69%	70 - 79%	80 - 100%	30 – 39 %	40 - 49%	50 - 59%	60 - 69%	70 - 79%	80 - 100%
Suburban	—	—	—									
School A	10	7	25	23	13	11	4	22	36	19	11	10
School B	54	25	13	5	0	0	15	9	7	3	0	0

	2010						2011						
	30 – 39 %	40 - 49%	50 - 59%	60 - 69%	70 - 79%	80 - 100%	30 – 39 %	40 - 49%	50 - 59%	60 - 69%	70 - 79%	80 - 89%	90 - 100%
Suburban													
School A	3	18	16	13	5	7	5	15	12	7	9	5	4
School B	19	15	1	3	0	1	22	4	1	1	1	0	0

The overall pass rate per year does show a vast difference between the schools however what is of greater significance may be the quality of the passes. This is so because the quality of teaching and improvement of instruction forms part of the sub research questions and the data presented does shed light on the attitude of learners towards instructional improvement.

3.3 Data Sources

3.3.1 The methodology

This qualitative comparative interpretive case study of two urban schools deployed three methodologies. These are:

- A questionnaire filled out by the HOD participants (appendix 1).
- Semi structured interview conducted with the same HOD's (appendix 2A).
- Semi structured interviews conducted with the school principal (appendix 2C) of the 2 schools
- Focus discussion groups conducted with the grade 10 to 12 accounting educators (appendix 2B).
- Focus discussion groups with grade 10 to 12 accounting learners (appendix 2D).

The sample of two suburban schools are both zoned as district 14 of the Gauteng Department of Education. These two schools were purposively selected for analysis as explained above.

3.3.2 Further description of the qualitative sample

District selected for the study: Zone D14 (Johannesburg South).

3.3.2.1. The 2 case studies were in close proximity to each other and identified as appropriate sites for this research in terms of their contrasting and similarities between each other.

3.3.2.2. The choice was determined by the following factors:

(a) Each school had an EMS department with learners at grade 10 to 12 doing Accounting as an FET subject.

(b) Each department had an EMS HoD appointed to lead and manage the department and its needs in terms of circular 129 of 1999 as stipulated by the public school regulation documentation.

(c) The schools were easily accessible to the researcher

(d) The demographics of the learner population of each set of public schools were not significantly different.

(e) The HoD, Principal, teacher and learner participants were willing participants in the research.

(f) The overall performance of Accounting grade 12 results from 2008 in each comparative set of schools were significantly different even though the other factors were relatively similar.

Consequently, this comparative study would allow for the analysis into the level of instructional leadership or the lack thereof.

3.4 Methods of collection

3.4.1. **Data collection process**

The following methods were employed in collecting the data:

- Questionnaires
- Interviews
- Focus discussion groups

This was therefore a respondent triangulation study providing a cross validation amongst the data sources as a form of validation and a means of making sense of the data collected

through interviews. This was done by asking the same questions of different participants. This method was used to find regularities in the data through informant interviews. Bush, (2006) cited in Briggs & Coleman, (2007: 208) asserts that 'checking requires triangulation, which means at the data-collecting stage seeking further evidence including talking to relevant others...' The literature review located the study and provided a conceptual framework for the study and its questions

Thus three methods of data collection were used to answer the same critical questions: a questionnaire completed by each HoD; semi structured interviews conducted with the HoD and the principal of each school; and semi structured focus group interviews with the grade 10 to 12 accounting educators and senior accounting learners at each school ranging from grade 10 to 12.

The HoDs were the key informants being the ones regarded as having expert knowledge in the subject area and in terms of their leadership of the day to day dynamics within their departments. In-depth semi structured interviews were therefore conducted with each HoD to obtain an understanding of her perceived role and description of her tasks expanding on the questionnaire they had completed. Interviews lasted between an hour and an hour and a half. They were guided by an interview protocol (see Appendix 2A). The interviews were intended to cover a wide range of issues pertaining to the level of instructional leadership and management of curriculum and instruction. All were located within the relevant literature.

The semi structured interviews with the principal and focus group interviews with the grade 10 to 12 educators and the senior learners of each school facilitated triangulation of responses to questions regarding the teaching, learning and management of the curriculum and instruction of accounting. This also allowed for a consideration of the distribution of leadership and team work across the department and school. Collection of data from three sources was also intended to reduce bias, and to widen the 'angle of observation' (Schatzman & Strauss 1973). This was particularly important given that the study relied solely on the self–report of the HoD in each school.

3.4.1.1 Questionnaire

Only the Accounting HoD of each school was required to complete the attached questionnaire (Appendix 1). This information data sheet was designed to capture the biographical data of each leader, the profile of the accounting department, statistics of performance over the previous three years and other related background questions.

3.4.1.2 Interviews

Interviews assume that the individual's viewpoint is important and contributes towards the meaning making process (Henning et *al.*, 2004:50). Interviews are described by Kumar (1999:109) as "any person-to-person interaction between two or more individuals with a specific purpose in mind".

Interviews are further classified into unstructured, semi-structured and structured interviews based on the flexibility used in the interviewing process. There are semi structured interviews that encourage interviewees to respond open-endedly and 'to answer a question in his or her terms' (Scott & Morrison, 2007) and this was the nature of the interviews that followed for this project.

Semi structured interviews were subsequently conducted with the EMS HoD of each school (Appendix 2A), and the Principal (Appendix 2C). The interviews were designed to capture qualitative information by use of some core questions. The interview was audio recorded and then transcribed. The transcripts were then analysed to address aspects such as style/approaches/attitude to leadership, participant affective factors, influence of instructional leadership and its benefits, critical reflections, and other information from open ended questions not captured by the core questions.

3.4.1.2.1 <u>Interviews with the Accounting HoD</u>

A semi structured interview rather than the structured interview was used. This was chosen as it is a more flexible version of the structured interview. In addition, it was possible in the semi-structured interview to focus on key questions while at the same time

probe and expand the respondent's response.

3.4.1.2.2 Interviews with the Principal of each school

These discussions were conducted in the principal's office.

Using the semi-structured approach, the rationale for which has been explained earlier, focused on the aspects such as how the principal understood the role and importance of the HoD as well as the level of interest the principal showed in instructional leadership in order to determine the type of support the HoD is likely to receive. Both principals do not have knowledge on Accounting so the interview showed from the start the level of reliance the principal had on the HoD.

3.4.1.3 **Focus groups**

3.4.1.3.1 Focus discussion groups (with the educators)

Prior to the actual interviews with educators (Appendix 2B), they were informed that their feelings, views and opinions were of importance Three Grade 10 to 12 Accounting educators in school A, including a deputy principal, a newly qualified and a seasoned educator were interviewed. Two grade 10 to 12 Accounting educators in school B were interviewed of which their experience ranged between less and more experienced in certain areas. Focus discussion groups with educators were conducted at each school to determine the strengths and weaknesses in the learning environments. This has assisted in drawing useful conclusions as to the underlying causes of the better performance schools.

3.4.1.3.2 Focus discussion groups (with learners)

Focus discussion groups took place at each school with the senior accounting learners (appendix 2D) between grades 10 to 12. These were purposively selected groups of senior Accounting learners. These focus group discussions were designed to capture accounting learner interests, experiences, challenges and difficulties they may or may not experience. Furthermore the purpose of the group discussions with the learners, as with educators, was to determine their attitude towards accounting in general and in the classroom. A total of 16 learners ranging from grade 10 to 12 engaged in the discussion.

Although a semi structured set of questions were used and formed the core questions of the interview, not all of these questions were asked directly and as such inferences have had to be drawn from discussion responses for the analysis.

3.5 Ethical considerations

3.5.1 **Research ethics permission**

The questionnaire and interview schedules were submitted to the Wits Ethics committee for approval. The HoD and Principal were approached verbally and thereafter letters of consent formalised the agreement of participation. The educators and learners were approached verbally by the Principal and/or HoD and once they expressed their willingness, letters of consent formalised the agreement. Learners were approached by either their educator or HoD and once they expressed their willingness, letters of consent to learners and parents of the learner participant formalised the agreement of participation.

3.5.2 **Informed consent**

Informed consent was obtained in the following way:

Consent was obtained by means of 'information sheets', 'permission letters', and 'consent forms'.

<u>The following procedures were put in place:</u>

1. A subject information sheet which informs each of the role players (i.e. GDE, HoDS, School Principals and Accounting Educators) of the purposes of the study (Appendix 3A).
2. A subject information sheet which informs the learners and parents of the purposes of the study (Appendix 3A & 3B)
3. Permission letter from GDE (Appendix 4A)
4. Permission letter from each of the research Sites (Appendix 4B)
5. Consent forms from each of the HoDS (Appendix 5A)
6. Consent forms from each of the school Principals (Appendix 5B)
7. Consent forms from each of the Accounting educators (Appendix 5C)
8. Consent forms from each of the learners participating in the focus group discussions

(Appendix 5D)

9. Consent forms from each of the parents/ guardians/care givers of learners participating in the focus group discussions (Appendix 5E)
10. Consent forms for audio recording interviews from the HoD, Principal and Accounting educators (appendix 6A, 6B & 6C) and consent for audio recording focus group discussions with learners including consent from their parents (Appendix 6D & E)

Focus group discussions with educators: Educators were informed that the interview was going to be recorded. They were assured that their identity would not be revealed and that the use of pseudonyms would be used. After the interview, the recordings were transcribed. On the day of the discussion groups each interviewee was made to feel at ease by talking to them informally about ordinary everyday matters. They were again reminded that the group discussions were going to be recorded; and that there was no 'right' or 'wrong' answers; that they should respond as honestly as possible; and that their participation in this study was of importance to the research.

Focus group discussions with learners: The age ranges of the participants were between 15 and 18 years old and all other participants were adult participants. Visits were made to the school a few times prior to these discussions to hand out parent and learner information sheets and learner and parent consent forms for conducting group discussions and for audio recording these discussions. As was done with the educator interviewees, assurance was given to the learners that even though their names were being audio recorded, their identity would not be revealed. Hence, the use of labels L1, L2, L3 etc. when referring to them and have omitted the details of names, age, grades and so on (which were asked to ease them into the interview and have no bearing on the outcome of the analysis).

3.6 Validity and reliability

3.6.1 Reliability has been assessed through the test retest procedure. Again by using the

triangulation approach to obtaining data, reliability has been considered.

3.6.2 Validity: Briggs & Coleman, (2007:97-101) state that 'The research design, the methodology and the conclusions of the research all need to have regard to the validity of the process'…triangulation involves 'checking data by involving a range of participants'. Validity has been considered in this way.

3.7 Anonymity and confidentiality

Confidentiality was guaranteed through the following:

All data collected were used exclusively for research and study purposes. Only the student researcher and supervisor have access to the raw data. At no time in the analysis of data and the research report writing will names of participants or the names of the schools be used.

3.8 Conclusion

This chapter provided a comprehensive account of the research design, data collection methods and processes involved in conducting the study. In the following chapter the data gathered are analysed and discussed in an attempt to answer the research questions posed in chapter one.

CHAPTER 4A: PRESENTATION AND ANALYSIS OF THE DATA

4.1 Introduction

In Chapter Three the methods of data collection are described. In the first part of Chapter Four the findings are presented. The analysis and interpretation of the findings will be discussed in the second part of Chapter Four.

The research was designed to discover whether there is clear evidence that a relationship exists between management and leadership practices at the HoD level, and student achievement outcomes. The measure that is most easily available in terms of student outcomes is matric results. These are available for all schools and the scores achieved for Accounting in recent years are given in the introduction to this study. This indicates how grade 12 accounting learners performed from 2008 until 2011 in the accounting NCS examinations. The data has been presented and analysed according to the research questions as set out in chapter one.

One district within the Gauteng province was selected for the study. Within the district, two schools were chosen because they were geographically close to each other and because the learner population has similar dynamics while the two schools vary significantly in terms of their performance in the matric accounting exam. The sampling strategy aimed for a comparison of two schools in terms of their comparative achievement levels in order to pursue possible factors that influenced these results. Within each school the HoD was approached to complete a questionnaire and the HoD and the principal of each school were approached to participate in semi structured interviews. The accounting teachers and senior accounting learners took part in focus discussion group interviews. Each set of interviews and the questionnaires focused on similar questions. This triangular approach was followed through as a way of validating the study as explained in Chapter Three.

4.1.1 **Limitations**

The first limitation is that the study relies upon the self reported data of the HoD. Thus responses could have reflected subjective perceptions or socially acceptable answers rather than being actual reflections of reality. Hence responses were triangulated between the Head of Department, Principal, the accounting teachers and the senior learners through interviews and discussion groups in order to validate responses.

The second limitation is that matric results remain one of the only standardised measures of school achievement of secondary school success or lack of success. There is no other standardised measure that is consistent other than the promotion schedules of grade 8 to 11 that are lodged at the district office each year. These results however are unreliable as they are compiled from results at the provincial and national level based on internal assessment programs from the schools that generate the data..

Thirdly, this study as an extended case study is necessarily inconclusive. Case study research does not claim to be replicable. However the purpose of the study is to open up the area of inquiry and lay the basis for future research in accounting education within the public secondary school domain.

4.1.2 **Analytic Procedures**

The two instruments below were employed for data collection. They are discussed below:

4.2 The Questionnaire

4.2.1 **Introduction**

Questions were selected to get responses to the research questions and particularly to probe the attitude of respondents to issues of instructional leadership.

The results were as follows:

4.2.2 **Data or information accessed from the Questionnaires**.

Category 1: Information about qualifications and experience of each HoD

	School A	**School B**
The number of years as an HoD.	2-5 years	6 – 10 years
The number of years as an HoD at the current school.	2-5 years	2-5 years
The number of years taught before becoming an HoD.	More than 10 years	More than 10 years
The number of years taught Accounting before becoming a HoD.	11 years or more	11 years or more
The number of years taught accounting at grade 12 before becoming an HoD.	2 -5 years	11 year or more
The number of years taught accounting at grade 12 whilst in the capacity as HoD.	0-1years	6-10 years
Accounting is your main teaching subject?	Yes	Yes
The highest level of academic education attained	Post graduate diploma or certificate	Post secondary diploma or certificate

In the above table the only significant distinction between the two HoDs is between their respective levels of initial academic achievement.

Category 2: The focus of leadership

	School A	**School B**
In the current school, tasks as an HoD that the most amount of time is spent on.	Overseeing teaching & curriculum	a.teaching(more than an HoD load as per Education policy), b.overseeing teaching & curriculum c.administrative & departmental reporting d.supervising teaching. e.disciplining learners, f. liasing with parents, g. assisting other members of management
In the current school, the tasks as an HoD that the least amount of time is spent on.	Liasing with parents	Supervising teachers, assisting other members of management
The aspects of the role as HoD that is most satisfying.	Overseeing teaching & curriculum	**No response**
The aspects of the role as HoD that is least satisfying	Supervising teachers as she sees this as different to development and mentoring.	**No response**
	School A HoD -feels her main job should be to oversee teaching & implementation and completion of the curriculum which equal good results through effective teaching	
Any formal training towards the responsibilities of an HoD.	No, however her postgraduate study is very useful	Yes, workshops on management
School A HoD is currently in her 2nd year of studying B.Ed Hons (management) & feels that she is gaining alot of information from this as she looks at her management style critically all the time.		

Category 3: HoD's perceptions of the accounting curriculum and the NCS and its expectations, the accounting subject & successful methodologies, her role in curriculum delivery and perceptions of teacher challenges and teacher development

Are the Accounting Educators fully qualified to teach Accounting?	Yes	No
Do all the Accounting educators complete the curriculum?	Yes all the time *"I insist that common papers should be written and educators must complete the curriculum even if they give compulsory extra lessons to do so"*	Yes and no
If yes, What influences completing the curriculum?	Excellent results: Further HoD comments are *"this can only be done by effective teaching, a good understanding of the content knowledge of both educators and learners, good work ethic, team work, professionalism and hard working HoD"*	G.D.E work schedules: Further HoD comments are *"cluster meetings to make sure you are on par with work; school (HoD) checking if teachers work is on par"*
If no, what impedes the completion of the curriculum?	-	Pupils do not have proper foundation. Absenteeism, take longer to complete work
Do you observe your Accounting teachers lessons?	Sometimes	Rarely
How often do you meet with your teachers?	Once a month	Once a month
Over the past three years this schools matric Accounting pass rate has declined, improved or remained the same?	Remained the same	Improved
What is the main reason/s for this decline, improvement or equal pass rate?	Effective implementation & completion of curriculum through effective teaching. Keeping up to date with changes. Attending workshops + SIMS meeting. Constant communication amongst educators is essential . Emphasising and separating accounting as a subject from Business studies & Economics at grade 8 & 9 level.The learners write separate papers.	School intervention programs(SSIP), classes after school and during holidays
What can you account as significant factor/s within the school that affect teaching and learning of Accounting?	The classes are too large	Teachers are absent or out of class often, the classes are too large, there are too many disruptions to teaching time, too much time is spent on disciplining students, teachers are not fully qualified to teach accounting
Did you meet with the Accounting teachers to discuss the schools matric results of last year?	Yes	Yes
If yes, do you think it has had an impact on how teachers are planning to approach the matric exams this year?	Yes	No

How do you go about deciding the areas in need of professional development in the teaching of Accounting?	*"Educators set targets for each term on what result/grade average they would like to achieve- I recommend not less than a 65 average. We look at reason why/why not these targets have/have not been achieved – try to implement new strategies"*	Workshops with GDE
Have there been any professional development activities arranged for the Accounting teachers, in the last three years? If so, describe the nature of these activities.	*"Yes, at school level, educators who are struggling with certain areas of the learning program, are encouraged to sit in on lessons of other educators. Workshops-at least once a year from the dept. Of education are attended by educators – NAPTOSA workshops that take place in March every year"*	**No response**
In your professional capacity, describe what is the best way to teach Accounting?	*"Every minute of contact time should be fully utilised. Lesson preparation should be of such a nature that every spare moment is used effectively by teaching, explaining while marking is being done. I also believe in group work for problem solving and expanded opportunities. The educator however, is essential to guide learners"*	**No response**
Add any further comment you think necessary in light of your role as HoD	*"Managing a department as large as the commercial department, is time consuming & stressful. I oversee EMS, CAT, Economics, Business studies & Accounting. It is therefore very difficult to give all these subjects/ learning areas the attention that they each deserve. Administrative work is too much to handle effectively. I find it difficult to set goals, to co-ordinate and organise, but I do my best. Besides departmental duties, as an HoD I also coordinate IQMS & SAT"*	**No response**

4.2.3 **Rationale for the question format**

This was handed out a week or more prior to the interviews and was used as a tool to get prior information about the role and attitude and direction of leadership and management by the HoD.

<u>It served the purpose in two ways:</u>

a. The researcher was able to get information about the HoD and the general view of how they perceive their role and in particular to the results and reasons for them being the way they were and more particular the role s/he sees as resulting from their influence or lack of it.

b. The responses gave the researcher insight into how to steer the semi structured interviews when dealing with the same topics/themes referred to in the questionnaire and ultimately to pursue the research aims.

4.3 Interviews

4.3.1 **Data collection and analysis of the interviews**

Interviews can be powerful in eliciting reflection and discussion from teachers.

4.3.2 **Semi-Structured Interviews**

Semi-structured interviews (Appendix 2A, 2B, 2C & 2D) with the HoD and Principal of the selected schools were designed to capture qualitative information by use of some core questions. They were analysed to address aspects such as style/approaches/attitude to leadership, participant affective factors, influence of instructional leadership and its benefits, critical reflections, open ended and other information not captured by the core questions.

4.3.3 **Interviews with the HoDs**

The interview schedule for the HoD contained some closed ended questions to determine the results of the school but mostly contained open ended questions to determine the HoD's knowledge of Accounting, understanding of the curriculum and its challenges, of resources required and used by each teacher, and the educators in their department including their qualifications, experience and quality of each teacher's practice.

4.3.3.1 Analysis process

Nine sets of interview data transcripts were read in their entirety and then read in parts to determine the common categories and themes. Similar topics were clustered together in the interview transcripts. These data were compared to establish themes. trends and patterns. The themes were cross referenced with the research questions in order to ensure that there was no deviation from the research purpose.

The research findings from the empirical evidence follow. (The information that emerged from the HoD questionnaire is disclosed earlier on in this chapter).

4.3.3.2 The interview data were organised and discussed under the following three main headings.

1. The instructional focus of the HoD in leading teaching and learning (T & L).
2. HoD practice in management and leadership.
3. Challenges faced by the HoD.

The findings discussed under each main heading are presented in sub sections that are coherent with the themes that surfaced from the interview data.

4.3.4 **The sub headings or themes which emerged are**

4.3.4.1 The instructional focus of the HoD or leading T & L

a) How connected is the HoD to the subject (in terms of how long did they teach the subject before becoming the HoD and whether they are currently teaching the subject)?
b) The HoD's role in curriculum change since the inception of the current FET curriculum in 2006
c) Curriculum leadership in the form of Curriculum delivery and the extent that the curriculum (planning & monitoring of curriculum coverage and overall instructional improvement), pedagogy and assessment is the focal position of the HoD as their foremost primary management role.

4.3.4.2 HoD attitude and practice of management and leadership

a. towards teaching and the teacher
    - HoD's approach/manner towards teacher quality/competence
    - HoD's approach/manner towards completion of the curriculum
    - HoD's approach/manner towards best ways to teach accounting
    - HoD's approach/manner towards support –
    - HoD's approach/manner towards mentoring teachers and other forms of teacher development –
b. HoD's approach/manner towards own growth and development
c. Learner welfare

4.3.4.3 Challenges faced by the HoD

a) in management of the curriculum

b) in leadership of balancing their role between departmental responsibilities and overall school administrative functions

4.3.5 **Findings from semi structured interviews with the HoD**

4.3.5.1 Instructional Focus of the HOD or leading T & L

a) How connected is the HoD to the subject (in terms of how long did they teach the subject before becoming the HoD and whether she is currently teaching the subject)?

School A	School B
HoD is an accounting specialist teacher and has been teaching accounting for 17 years. Her view on her accounting knowledge is driven by passion and the love for the subject which motivates her to keep abreast with the current developments in the curriculum and pedagogy. A strong work ethic is emphasised with learners and they in turn see this subject as a gateway to a brighter future. She is very clear on the successful effective method is on teaching accounting with concrete examples.	HoD is an accounting specialist teacher and has been teaching for 26 years. Her views on her knowledge in Accounting and how the subject benefits learners are that she is the qualified one to teach accounting but doesn't think that learners at this school will do much with this subject and it seems that her expectations of the learners are low. She possesses a post secondary diploma or certificate and no evidence of pursuing any further studies that would keep her abreast of the changing climate of education or the current demands of a new syllabus.

Both subject knowledge **and** pedagogical interest and skills are crucial for educational success and it appears that these are unevenly distributed between the two HoDs.

b) The HoD's role in curriculum change since the inception of the current FET curriculum in 2006 in grade 10 which rolled out to grade 12 in 2008

Both the HoD of school A and B agreed that the changes in the NCS of FET Accounting were more multifaceted and intricate with the addition of new topics, the merging of higher grade and standard grade into ordinary grade, the new emphasis on internal control and business ethics throughout the curriculum and the overall higher order interpretative,

decision making and problem solving skills required by the learner.

They both held the view that whilst the traditional approach to teaching and learning accounting emphasised rote learning and procedural knowledge, the current curriculum is based on practical knowledge and skills that need to be applied by learners to achieve proper understanding of the subject and to orientate them towards a career in accounting.

Both also agreed on the challenging nature of the curriculum for themselves as accounting teachers and for their position of leading these changes in the curriculum.

What differed was how these changes were translated into classroom practice and implemented and supported by these curriculum managers. Even after four years of grade 12 learners writing this curriculum it appears from the matric results that these challenges of curriculum implementation and delivery are still being experienced.
Questions were posed to both HoDs as to who had the final responsibility internally for seeing that these changes are dealt with appropriately in the classroom.
The question was: *What were some of the challenges in the initial implementation of the NCS Accounting curriculum? , Who was responsible for ensuring that teachers knew what they had to do and that they understood the curriculum?*

The following responses were noted.

HoD-School A

No training was offered to the HoD but only as subject teachers. She as one of them was involved in a week of training. This was not adequate as teachers were left confused and unsure of how to translate the changes into classroom practice. There was not much district level support from the education department so much of the support was left to the school and the school management teams, specifically the HoD of each subject... *"the HoD can only do so much because this is also new to you....but it's something on paper and you have to drive the process"*

Educators expected the HoD to know a lot more than themselves but because they were not getting any support from the district themselves concerning improving teacher capacity, the curriculum statements had to be interpreted by the HoDs as best they could. *"a lot of teachers, when you had it in front of you, took it at face value and interpreted it yourself ... and you can find that you are doing something completely wrong because they have changed this aspect"*.

Training HoDs to manage and support the teachers in their classroom was important not only for the reasons stated above but also because the principals look on HoD's to *"spearhead the curriculum... a lot of them have other duties other than the curriculum...and its basically just left to the HoD's". "If management doesn't know what it's doing then the body can't function correctly. And so when I talk about implementation or ensuring that it took place, um, I would say that a lot of, um, that would come from management."*

HoD-School B

A one week workshop was set aside to train educators and thereafter they had to implement it. She sees the GDE as responsible for ensuring that implementation takes place and expressed her view that the practical challenges and problems that emerged from this were debilitating. These changes were not addressing the country's problems however she did express the opinion that she liked the changes to the accounting curriculum *("I think we were doing things that were, we were supposed to have done over a period of 3 years...but we weren't ready to implement that...and in some instances we, as teachers, weren't sure what do they expect from us. So now how do you implement a thing that you as an HoD aren't sure how to do it?...but now they workshopped some of the teachers, some of the HoD's...now you discovered you were supposed to have done this...and then at the end of the day now were spending more money because now were having SIP programmes...")* . At this stage, no mention was made of whether she did anything towards leading these changes within the school.

Both HoD's agreed that communication during the implementation stage was not effective and when information came through from the district, it was filtered down from principal to HoD to teacher and that this chain of command was often disrupted. They both felt that the district could have been more supportive to management as regards how to train and equip teachers to implement the changes.

It therefore appears that the level of HoD input differed between the two schools although both HoDs had attempted to assist teachers in implementation of the curriculum but the level of that assistance and quality of the assistance varied.

However it appears that despite the complaints about an initial lack of adequate training pertaining to the changed curriculum, the HoD of School A has taken the initiative and acquainted herself with the necessary expertise required to be of support and guidance.

Another question related to the changed curriculum that was asked of each HoD was whether the current Accounting curriculum has led to improved teaching or the reverse?

The following responses were noted:

HoD-School A

She felt that at first she was apprehensive towards the changes in the way the assessments, new topics and overall structure of the curriculum appeared to be difficult, unnecessary and irrelevant however she admits that it plays an important role in developing the accounting learner in different facets of the subject. These differences allow learners to get more insight into the practical side of accounting and the outside world taking accounting away from *"a book learned subject but also things that affect the, the learners' lives"*. She also admits that the changes in the curriculum have taught her a lot as a teacher and *"it's nice learning with the learners"*. However she adds that if teachers are not making the effort to bring in interesting teaching strategies and keeping up to the demands of the current curriculum it would lead to poor teaching.

HoD-School B

She conveyed that she likes the changes to the accounting curriculum because it has done a lot for bringing the outside world into the accounting classroom by making that link with the business world. *("...now we have the ethics – what is involved in running a business. So I mean at the end of the day these are things that it happens in your life, you know, as you go through school you need to know what is wrong, you need to know what is right. The same in the business world...we didn't bother about it in the past... and we also understand, you know, what is happening in the business world. So I feel, you know, a child that has a proper background, a foundation, if he opens up the newspaper or, you know, and he looks at the financial statements of Old Mutual, it should make sense to him.")* However she asserts that even though she enjoys the curriculum, factors like absenteeism amongst learners and lack of parental support and understanding hampers teaching and learning. *("after we have covered a certain section we do a portfolio piece on that. And some children they just stay absent...they just don't play the part. ...and the parents will say, so we don't understand accounting. But its not about that. They need to make sure that their child is working.")*

The general feeling amongst both HoDs is that the changes in the curriculum represent a long and challenging curriculum but interesting, stimulating and relevant to make the accounting subject authentic and pertinent to the business world hence preparing learners adequately for their tertiary studies or the world of work.

c) **The HoD's role in curriculum leadership** - Curriculum delivery and the extent that the curriculum (curriculum coverage, monitoring of curriculum coverage and overall instructional improvement), pedagogy and assessment is the focal position of the HoD

Grade 8 & 9 EMS

School A

– Accounting is clearly separated from grade 8 & 9 and priority is given to allocate teachers that are qualified and experienced in accounting. When it happens that a teacher may be qualified to teach accounting but lacks the confidence or experience in teaching that subject, it appears that the HoD offers a lot of guidance. Question papers in accounting at grade 8 & 9 EMS are also set apart from the Business Studies and Economics part of EMS. So it appears strongly that Accounting is emphasised at even the grade 8 & 9 level of EMS. Furthermore at the end of grade 9 and before learners choose their grade 10 subjects, learners are told exactly what to expect from accounting at grade 10 to 12 so that it isn't a shock to them. This is done during intensive meetings with learners and parents about course selections.

School B

She has a lot of ideas concerning the need for the instructional focus to be better and makes many suggestions as to what the education department should be doing, however she does not use her own suggestions to make internal adjustments and workable options to make changes that could positively improve learner understanding. She also feels that it is the education department that should play a big role in laying a proper foundation for grade 8 and 9 teachers. *("in grade 8 & 9 we should have experienced teachers, teachers that have taught grade 8 and 9, lay the foundation so when they get to grade 10 they have an understanding, you know, the basics of accounting, I have the grade 12's and the grade 8's. But now the problem is we are sharing, so because of experience I know what to do ... and now the grade 8 teacher she is a little bit scared of the accounting part...and I give her the resources...any problems you need to call me...but sometimes she calls during when I have a class....again we have a time factor. But, if the Department can come in ...and workshop these teachers"* **Educators are hence not getting any support internally.**

.....

Curriculum coverage

School A

It appears that the management of teaching and learning is of utmost importance in School A. The HoD asserts that teachers at this school are very motivated and dedicated and hard working and passionate about their teaching. *("all of them are very hard working...all of them have a passion for the, um, for the subject. And I think also managing the department, how...the way we communicate, the way we, um, structure our meetings, the way we share information...and, um, extra classes, that is a standard with all of us.")* Their commitment and passion is what drives them to completing the curriculum.

School B

Covering the curriculum is seen as a task to complete in terms of the work schedule and department

requirements. Moreover some teachers struggle to complete and do not complete the curriculum. A laissez faire attitude is adopted where the reasoning behind not completing the curriculum is offered and becomes acceptable grounds or the rationale for any incomplete curriculum coverage. *("I've covered the work. Do the children understand it? It's another question...because when they come here...but we haven't done this...Ja,but the children didn't understand. So what do you do? Do you cover the syllabi, or do you get the children to understand")* Discipline seems to be one of the strongest factors that stand in the way of learners progressing. Teachers often send names of learners to the HoD to reprimand or attempt to get work done by these learners *("But they don't come to class...they don't do their homework...he's bunking...he doesn't want to do his schoolwork...he is misbehaving in class")*

Overall Instructional improvement-
HoD's were asked what, in their opinion can be done to improve the quality of results amongst teachers.

School A

She asserted again that all teachers need to engage in more effective planning by building on lessons through reflective practice *("some of them do, and I see the good results with those educators. And others don't and results are fair...there can be more effective planning....taking time out and assessing where your learner is going wrong...and not generalising the actual problem.")*

After teachers are given their teacher averages at the end of the year, these become the starting point for setting individual teacher's goals for the following term. These results are therefore used to project improvement plans. Even after these individual goals are set, the targets are reassessed at the end of each term and adjusted to new targets if necessary. Ongoing reflection of one's teaching is common practice amongst the accounting teachers.

*("and I have asked them, **um**, to set out for the year based on last year what percentage would they like to achieve. And then I've also asked them to actually, um, write out an intervention programme, you know this was your result last year. So each teacher has given me an intervention programme as to what they feel these were my problems last year and I feel that this could, you know, go over into this year and these are the strategies that I am going to take...and then each term, like for instance after March cycle....we assess it according to what you've achieved in March, and we look at what you want to achieve, did you achieve that...and what else can we do? So we adjust your intervention programme, ... so it's a continuous thing and ...lots of work but I think teachers, especially in the accounting department , are willing to do that...")*

School B

In March she checks whether learners have submitted a project, whether marks given by educators were captured correctly and uses a form to tick or cross these. So it appears that quality teaching is assessed by way of checks and balances and there appears to be no form of deep engagement between what is being taught, how it is being taught and the level of understanding that is taking place. Leading teaching and

learning through reflective practice doesn't occur.

Pedagogy:
School A: She finds that sometimes teachers that have the necessary qualification to teach still find it difficult to approach topics in a way that learners understand. This is not only amongst her recently qualified teachers but also with some more experienced teachers. She has the view that as the HoD, her ability to support and assist her teachers is of importance. She spends time with the teachers concerned and together pin points areas in need of extra support whether it be in lesson planning, specific difficult areas in the curriculum, time management, etc. When asked what she thinks is the reason for the problems teachers might be experiencing, she suggests it arises from a number of issues like poor classroom management, not being familiar with the curriculum expectations and poor planning. *"problem still lies there that, um, number one, um, disciplinary problems which one shouldn't have with accounting learners.....I still find teachers that are not au fait or still don't know, have the content knowledge that they should impart to the learners and I think that comes from not planning correctly. Um, there's so much going on in that curriculum that if you don't sit down and actually prepare yourself at every point to impart that information, um, I think at some point that is getting lost."*

School B
This appears to be an area that she does not involve herself in at all and has not given any response to working with teachers to improve pedagogical expertise .

Assessment
School A:
Writing of common papers is practiced from grade 10 to 12 where apart from the senior certificate exam that is customary, cluster tests (neighbouring schools get together to plan and administer common tests) and termly exams are encouraged and synchronized amongst interested schools. This is done voluntarily amongst this cluster. It was also mentioned earlier that separate tests and exams are set for the different areas of EMS. This means an accounting paper is prepared for Accounting and a combined Business Studies and Economics paper is set for these components.

School B:
Getting tests and activities done by learners appear to be very difficult to co-ordinate at any given time. Learners stay absent when assessment activities are scheduled and even when catch up dates are arranged. When the grade 9 EMS learners wrote an external paper, the HoD expressed that what was asked of the learners and what was covered and taught at school was very different. So it appears that the internal assessments are not a reliable measure of teaching and learning.

4.3.5.2 HoD's attitude towards teacher quality/competence

a) To determine the HoD's attitude towards teacher quality, the HoD was asked what they did if a teacher in their department was struggling to teach accounting.

Their responses were as follows:

HoD-School A: It appears that she first has a one to one talk with the struggling teacher to determine whether it is an admin challenge due to poor planning or poor time management as she believes that impedes the department's ambition of being results driven, and poor planning is seen as a reflection of one's teaching. However when it appears that a teacher has challenges and difficulties with a particular topic then she informs teachers when she is teaching the section for them to sit in. However she does feel that not all teachers take her up on that offer, hence she wants to as another attempt to give teachers this opportunity of improving their practice; by putting together a plan where all teachers are involved in the development of each other and as a team - *"work out a management plan where we actually have set days, like I'd have set days to give an extra lesson, we could have set days to actually have teachers teaching a specific area, that's good in a specific area, actually imparting that information to other teachers. I would like to do that. In fact I've mentioned it but I haven't followed through".*
HoD-School B: She does not associate the issues that teachers are struggling with to any form of content, curriculum or pedagogical challenges. There was no response from the HoD with regard to teachers struggling with teaching and learning accounting. She also seems to perform class visits only when it has to be done for the IQMS process. *("we have certain days...they refer to it as IQMS...that I go to the classes, write down my points...so I make my notes on the children, some of them not taking any note of the teacher, some of them don't have books but the teacher teaches. And then when we get together, then we discuss it. Then you need to tell me after these discussions...discipline is my weakness...now how do I teach a teacher how to discipline the class?")*

HoDs were asked how they would assess quality teaching and what factors would influence quality teaching.

Their responses were as follows:

HoD-School A: a. Individual teacher's results are used to bring about individual teacher's improvement and improvement targets are set with educators. She checks results that each teacher gets for all the classes and grades they teach and rather than benchmarking these marks against the grade averages, she gives teacher averages in the grade. In this way each teacher reflects on how they can improve themselves. In this way also teachers with the same learners, same grade and same issues cannot use excuses to justify doing badly or not well their learners are doing given the teaching and learning circumstances. *("so I think that takes, let's say, some of the excuses away, that sometimes that we must look at ourselves and, and up our grade*

in that respect")

b. The teaching and methodology teachers use is constantly gauged... *("because I'm the type of person that is in constant contact, they, they're not against it, you know. Um, I, I think I, I've got a fair idea of how they, they teach and what methods they use. And, um, I can tell you I do touch on it sometimes, I do tell them, um, that not enough content is being taught").*

c. A third way of assessing the quality of teaching is where she checks learners' results against learners' books and against the teacher's work schedule. Thereafter she discusses these and has said that she has seen teachers improve through this.

d. Other factors that influence her judgement of teacher quality, include whether teachers arrive at their classes early, how they discipline the learners and how teachers go about planning which she sees as crucial... *"When I say planning, I know I think I said it about 3 or 4 times, to me planning is essential...you plan from one day to the next, as you, you gauge your learners from one day to the next, you actually become a better teacher and they also become better learners..."*.

HoD-School B:

She assesses the quality of teaching at the end of the term when she checks the form that has been filled out by the teacher on work submitted by learners. So she determines what teaching is going on through a moderating process of whether learners work was marked fairly. She made no further comment on how to assess the quality of teaching amongst teachers in her department.

School A

Teacher content knowledge – If the HoD finds that a teacher is not confident in a certain area of the curriculum ***("... I have teachers that would easily come & ask for help if they have a problem with certain section, ...so that I can give guidance.....or they come to Mrs X ...who is a strong person.....which is a good thing rather than imparting the, the incorrect knowledge")*** or has picked up occasions where there are some teachers who may not have the necessary content knowledge in certain topics - she picks this up from example, moderating their tests and exam papers. She addresses this by inviting these teachers by giving them her teaching plan and tells them exactly when she is teaching the particular topic in question. The openness in the way this form of mentoring takes place is also extended by other strong experienced teachers in the department. So mentoring doesn't only become an HoD role but a transparent ongoing approach by the department as a whole - as a form of community of practice.

School B

Firstly, grade 8 and 9 teachers neglect teaching accounting so there are times when grade 8 doesn't cover any accounting. Teachers feel the business studies and economics curriculum are too long so they leave out the accounting and in the senior grades teachers are not strong in many of the new sections of the curriculum and either leave it out or teach it at a surface level.

School A

Teacher monitoring and support - Class visits- this is explicitly settled on the management plan concerning class visits which are not for IQMS purposes. She goes in throughout the year as part of developing the educators which is not a scoring process or related to IQMS which she confidently says that teachers welcome. When it comes down to class visits for IQMS purposes, *"that's part of my job, I have to go score you. But all my class visitations are not just about scoring you and I think the teachers know that. And because we have...we've spoken about trying to help each other and because I think people are passionate about the subject".*

School B

Teacher monitoring and support - Class visits

These are done to carry out the IQMS specifications however there is no mention of feedback involving teaching and learning challenges and developmental strategies.

School A

Teacher development – The HoD expressed that many teachers are currently studying further and teachers that are not studying further and involved in upgrading themselves as well rounded teachers are in a way slowing down the advancement of the subject. She therefore takes it upon herself to overcome this situation by giving guidance in areas where she feels they have shortcomings. *("and I do, you know, I have one on one sessions. Actually at, at, um, departmental level, at subject level, at you know on a personal level"...the coupling of teachers which I feel is professional development...the actual coming to sit in your lesson which is also a form of development...we do talk about , you know, further studies which could also be, um, your own personal self-development.")*

School B

Teacher development –

She encourages teachers in the other economic science subjects to take charge and co-ordinate business economics *("I mean everybody wants to move up...so, madam wouldn't you like to be in charge of the business?").* Furthermore, She has voiced that there aren't enough workshops that are offered by the Department of Education however some teachers are studying further and in her opinion it's a way to stand in line to get a promotion. There doesn't appear to be any internal teacher development initiatives as part of her role. *("the biggest problem the teachers have is discipline. So they'll call me to the class not to ask, you know, how do they solve this problem, but discipline...")*

Questions were asked about whether HoDs think that accounting can be presented in a more effective way and in a more practical way.

School A

Teacher pedagogical knowledge & expertise

In pursuit of improving the quality of teaching by all in the Accounting department and as part of a shared plan and buy in, the HoD together with all in the department have agreed on a system where each teacher openly visits others when necessary. *("so we've come up with an idea of inviting you, um, actually coming into the class, sitting in on a lesson, learning from that")*

During these lessons, teachers are able to benefit in a number of ways because teachers are able to view what is required to make the teaching and learning successful. Sound content is being delivered, successful ways in delivering that content can be viewed and what appears to contribute to learner understanding is also evident.

When the question of whether Accounting can be presented in a more effective way, the Hod responded as follows, *"there's a place for technology...proper illustrations...break down of concepts...break down of calculations..."*

When the question of whether Accounting can be presented in a more practical way, the HoD responded as follows, *"the way the curriculum is structured having that internal control and all that additional things has connected the learner to not just the classroom but outside the classroom. Personally, the way I present it, bringing in internal controls, bringing in ethics takes you out of the classroom situation"*. So it appears that the HoD understands clearly that bridging theory with the everyday business world is how teachers are expected to engage with the curriculum. The curriculum also has assessments that require learners to research sound businesses and accounting practice as teachers and learners cannot only rely on a textbook. Some textbooks also have tasks that have to be completed on computer and/or accounting computer software. However she expresses that they do face considerable challenges in this area since the computer facilities have not been opened up for learner use. At this stage, the computer centre is only used amongst teachers and has not been included for learner instruction. *("we're all empowering ourselves but we're not we're not really putting in strategies to empower those learners...")* It also appears that the school does have practical challenges such as timetabling, number of learners that the computer centre accommodates at any one sitting, etc.

School B

Teacher pedagogical knowledge – the HoD stressed on many occasions of the interview that teachers are not qualified and are non accounting teachers. She does state that she goes around asking teachers what they have covered and compares that to the work schedules to see if they are where they should be however in terms of how these teachers are going about teaching and how successful they are measured against learner understanding does not concern her. It appears that the HoD does not offer any support in this area of teaching.

To the question of whether Accounting can be presented in a more effective way, the HoD responded that as long as the Education Department does not do anything about making learners stay in class, effective teaching cannot go on. *("Well I'll blame the GDE because at the end of the day you need to take those pupils, you need to make sure that they're in a class").* Thereafter no further comment was made in response to this question.

To the question of whether Accounting can be presented in a more practical way, the HoD responded as follows: The Education Department trained accounting teachers to work with the 'quickbooks' accounting software however this has not taken off at schools due to many challenges. *("we were trained. Again, one week on the computer, you come back to the school and then there's nothing you can do...the Department said all schools will receive computers. The most computers that any school has received is about 20 to 30. And most classes we have more than 30 pupils per teacher...half of the time those computers don't work...tomorrow when you need to start – out of order.")*

School A

Teacher curriculum knowledge – teachers are invited to go to the Grade 12 after school lessons as a way of involving and developing junior, newly qualified teachers and teachers that just show an interest. If she feels teachers in general can benefit from these sessions she will encourage them to go as a way for them to become more familiar with the curriculum.

School B

Teacher curriculum knowledge –

The HoD asserts that management even places non accounting teachers to teach senior level classes. When asked what assistance has she given the teacher to execute his teaching, she suggests that he needs to attend workshops. *("at the end of the day, I mean as a teacher I have other duties to cover")* Moreover the HoD does not appear to know how familiar teachers are with the curriculum or areas where they are struggling.

It appears that HoD B relies on external influences to assist in matters of teaching and learning**.**

Questions were asked of the HoD about what they thought were successful methods

School A

Detail was given as follows: the effective way to teach accounting is by breaking down concepts, breaking down of calculations, using proper illustrations and technology wherever possible.

School B

This answer was left blank on the questionnaire and when discussed at the interview the response was as follows: *"I would like to walk through the class...and if I give homework you should have done it. If it's right, it's right. If its wrong, and then we explain. So if you have a problem...I'd like to stand next to you and explain to you, but talk loud enough so those that are scared can hear because they might have the same problem...and I have newspapers. I usually collect news...and if you're up to date, which never happens...I would like you to go through the Business Times"*. Other comments that she made on successful methods to teach accounting, her response was as follows: *"I mean sometimes...I stop my lesson, then we speak about everything...everyday things...how's your mother?...how's your parents?...how's your relationship at home?"* So it appears that emotional support could be given more frequently than academic support to improve learner performance.

b) **HOD'S ATTITUDE TOWARDS OWN GROWTH AND DEVELOPMENT**

HoD : School A

Firstly she is currently in her second year towards her B.Ed Honours in Management which she states has a positive influence over her practice. Secondly even though she has developed a hands-on approach to managing and leading her department she would still like to attend a training programme to equip herself with further skills required to lead and manage her area. *("I don't think there's been a workshop for me...It's never been made available to me. I've always put it on my form that I'd like to go on a workshop...I haven't been trained as an HoD...and I haven't been trained as...specifically an accounting HoD...if I had a choice...in fact in every other subject, but in accounting specifically, I would be open to it....because ...we're..not talking about managerial skills, we're talking about managing that area".)*

HoD: School B

She has been trained on management four years after being appointed as an HoD. She says it was about how to manage your department and she felt that the course would only be valuable if it were a *"perfect world"* otherwise this is not applicable to her role as the HoD given the type of learners and teachers that exist.

c) LEARNER WELFARE:

HoD-School A: Learners are expected to be in class and the school is quiet during the day. She affirmed that learners are also clear as to what is expected of them in terms of work ethic. They are aware of the dedication and commitment they require if they desire successful results. In order to assist learners throughout their academic program, resources are provided for educators so that they are not textbook

bound, various forms of questioning during lessons are used as a technique, educators expose learners to past papers to gear them up for exams, specialists are brought in to talk to and motivate learners. Even when certain topics are problematic for learner understanding, experts in the field are brought in to supplement and complement school lessons. A weekend or a few days out of school time are set aside to make available these opportunities to learners. This has proved very favourable and staff are also encouraged to attend as part of their own professional development. Some learners are also encouraged to enter the Accounting Olympiad as an opportunity to further enhance learning.

Learner success is emphasised even if the situation appears bleak. The number of teenage pregnancies in this school over the years have been alarming (approximately 25 in the last three years), however these girls were still successful in finishing their matric through the necessary support given by the team.

A consistent positive learning climate prevails:

HoD-School B:

The expectations that she has for learners seem to be low. When a learner received an A for her matric accounting result it came as a shock and was not expected in the least by the HoD. When she was asked whether there was anything that she thought could be done to change how learners perceived the accounting subject, she spoke about detention as a consequence to late coming. When asked why she thought learners chose accounting in grade 10, she said she has no idea why they have these choices as they are not ready for the outside world.

4.3.5.3 Challenges/difficulties faced by the HoDs

Challenge 1: in leading and managing the accounting curriculum

The HoD in School A – Even though she oversees curriculum, being the HoD of the commercial department means that she cannot *only* focus in on accounting or Business Studies or any of the other subjects. She has to oversee Accounting, Business Studies, Economics (a newly introduced subject to this school), Computer Applications Technology-CAT and grade 8 and 9 EMS which she prefers treating in its separate components due to the differences in the nature of each discipline in the content, methodology and assessment. She therefore feels that she doesn't give her attention and support to Accounting or any of the other commercial subjects in the manner she would prefer. She does however minimise this obstacle by having subject heads however still spends a substantial amount of time overseeing them.

The HoD in School B said that she doesn't get any time to concentrate on teaching and learning as administration and discipline take up a lot of her time however it appeared that the principal and the HoD did not agree on whether the management functions were as they appear. It also emerged that the specialisation of management roles and responsibilities were not clearly defined as there existed a deputy principal that had discipline as a heavily weighted part of his portfolio and yet the HoD still spent alot of

his time on these issues and away from the instructional focus.

Challenge 2: challenges in practice

School A – **SUPPORT from the District** The HoD felt that the subject facilitator is not as visible as she should be and felt strongly that the facilitator should be the one to act as go-between, between the District and the school. If she had a problem she should be able to go to, or contact, the Accounting subject facilitator. In general there is not enough follow through between the District and the school in her opinion. *"It's now June almost, we haven't had one school visit from the District, you know that type of thing. What I'm saying is maybe they leave us alone because we're a top performing school and they feel that we don't need any, um, ja assistance, you know, support. But I do feel that we do at ...a lot of times, you know."*
School B – She sees the Department of Education as the solution to all their school problems. If the Department can solve their problems as to getting learners to school, on time, getting the appropriate teachers to teach each subject, train them to be able to effectively teach, offer learners all the extra support they need, upgrade the computer centre to allow learners to engage in learning accounting, then her management training will be appropriate and skilled to lead the school.

Challenge 3: learner interests

School A
She feels that she does face challenges in not enacting the curriculum to its fullest by not making use of the computer centre to make accounting teaching more practical for improved learner understanding. Due to her overload she has not made any attempt to introduce into the school day a time when learners can spend time in the computer centre merging their manual accounting skill with the accounting software packages. This requires extra effort and time to find ways to get around the timetabling restrictions. However this is something that she would possibly look into for the future as she is aware that it is an opportunity for learners' interest and performance to increase through computer literacy. Other challenges they face at the school are similar to many schools. These include disruptions at school level, learners' late-coming, not doing their work, etc. So dealing with these challenges impedes the effective learning of accounting. However these are always considered in looking creatively at the department as a whole and ways are sought in which to develop the department.
School B
The HoD believes that one of the key factors that impede successful accounting results is the learners lack of interest in being at school. She asserts that many learners stay far away from the school and late-coming and absenteeism is a huge challenge. However many children that stay nearby also do not arrive at school on time or with a positive attitude.

Another factor to make matters worse is the lack of parental support and lack of teacher support in creating a climate that encourages teaching and learning. She asserts that parental attendance at school functions is dismal and absenteeism amongst teachers serious. A joint attempt by all staff to create a positive learning environment is not supported by many. *("we have 12 teachers absent today")*

Challenge 4: in teaching and learning accounting

School A

1. This school and accounting department in particular are results driven. However this drive may also stand in the way of developing teachers to their fullest. *"there's a reason why we structure our department so, because sometimes you feel like your weaker teachers, you kind of keep to the bottom and you want your stronger teachers on top because after all they're the ones that are going to get the results....I find, um, that in, in itself that's a problem because you're not empowering somebody else."*

However she asserts that as a way of looking at the department as a whole and developing it by developing teachers and breaking this practice, she has begun discussions with executive management to introduce changes even if at a small scale. *"So I feel that working on a rotational basis, having the stronger accounting teacher, maybe (perhaps if I can use for lack of a better word) working with a weaker...I, I just don't know how better to put it."*

2. Another challenge that she faces is in her role as a supervisor as opposed to a mentor. She expressed that she doesn't see supervision as a transparent developmental role and finds that she spends more time supervising teachers by checking files, checking work and running the department in an *"admin driven"* role which she doesn't prefer. She believes that she spends more time 'window dressing' for the Education Department which is very time consuming and with a heavy teaching load herself, she doesn't have as much time and effort to offer the more supportive, more mentoring role that she prefers because of the pressure from the Education Department. *"...because the Department...to them a good file equals a good teacher, and so when they come in, if you do not have a good file then you're not a good teacher. And so a lot of times as an HoD, its almost supervising rather than, um, assisting or helping. And I do feel there's a difference, you know. To supervise a person is to actually just watch them... I wish it wasn't so much admin driven and it was more, you know, teacher orientated ...um, you know, learner orientated. We talk about learner but really it's more on the side when the department comes and they never go into the classroom to see what the learner is doing, they look at documents so... "*

HoD-School B

1. Disciplining children take up a lot of her time. It appears that she doesn't spend any time leading the curriculum, guiding teaching and offering support to teachers and learners in classroom delivery. Learner subject misunderstanding is not of concern as she feels the most important element to

	address is the discipline factor. *"Yes, because I feel at the end of the day, I mean if we have a disciplined school, hopefully...those other problems will solve themselves."*
2.	Another key issue that impedes teaching and learning accounting is the problem of non specialised teachers teaching EMS and even non specialist teachers teaching senior accounting classes.

Challenge 5: in balancing their role between departmental OPERATIONAL teaching and learning responsibilities and overall school administrative functions.

HoD-School A
She conveyed that over and above managing the largest department (Grade 8 & 9 EMS, Accounting, Business Studies, Economics, Computer Application technology) at her school, she also sits in on the IQMS and leads the SAT committee. An Area where she does not give the time she would like to, is in the area of professional development over and above what she does already by ways of internal ways of developing teachers. E.g. she does not source ways of knowing what workshops and programmes are available and feels guilty about waiting for the Department of Education to notify them of what opportunities are available.
HoD-School B
This HoD clearly cannot find a balance in carrying out her responsibilities as an HoD with broader school management functions. She claims that her role is very watered down as the bulk of her time is spent on disciplining learners for teachers in her department. And the time that she could use to check learners books, she is physically running around the school looking for learners.

4.3.6. INTERVIEWS WITH THE PRINCIPAL

Semi structured interviews with the Principal of each school revealed the following:

School A:

The principal was an HoD and a deputy principal himself before joining this school and being appointed as the Principal in 2006. He concedes that the school faces many challenges (large classes, teenage pregnancies, new teachers needing extra support, struggling learners due to language barriers, transport issues, some disruptive learners and poor learner attendance) which were alluded to earlier by the HoD however he states that he is fortunate in that he works with a great complement of people. It did emerge clearly that he, like the HoD, knows his staff very well.

The principal appears to be an instructional leader himself, in his involvement and the support he gives his teachers, and the learners, in areas of teaching and learning. However he adds that this is in close and direct consultation with his HoDs and grade heads as they

are in the position of working closely with each subject's academic program, curriculum and classroom delivery. He wants to be told what educators and HoDs need and he will provide it if at all possible, no matter how challenging it seems - so it seems that he supports any requests to make teaching and learning more effective. It also emerged that he is a proactive leader. When making appointments he, together with executive management, selects staff that have the necessary qualifications and experience in that learning area. He also allows them to work their way up gauging from their performance. Learners can also make an appointment to see him and, if there is an emergency, his secretaries know that he will stop any meeting no matter how urgent to assist the learners.

He openly states that the commercial department produces the best results in the school under the leadership of the HoD. He recognizes the strength in this department and their consistent successful performance in Accounting *("we have a very good accounting team and good accounting educators...")* as well as the other subjects in the department e.g. Business Studies. He does add however that the school's accounting results are the best in the school [School A's overall matric results are as follows: (2008-100%); (2009-93,4%); (2010-96,2%) and (2011-94,5%)].

He sees the HoD as a strong leader. Even though she has senior staff in her department, her thoroughness and efficiency in her administrative duties affords her the respect of her peers. He expresses that she has lots of strategies in place in leading learning. She manages her time very well and with her strong managerial skills she would make a very effective academic deputy principal and even a principal one day.*("if one of my deputies must leave, she will be one of my deputies...that is how strong she is with admin.She will be strong as an academic deputy")*

He views her as a leader that constantly reflects on her practice and grows from day to day. *("I have a strong HoD who's a strong teacher in many subjects...in business studies, accounting...through experience and learning from other people and the willingness to learn makes her a strong teacher").*

She is one of the key members of management in assisting with running the school on a daily basis. *("besides her HoD responsibilities..., she's responsible for the IQMS...for setting up the , um, examination timetable, the invigilation timetable, she's responsible for the school assessment team... Plus she's studying")*

He together with his deputies also have their own monitoring tools in place and even though the HoDs have responsibility for going over the teachers' files, he goes through all teachers files himself and views the HoD's files with all the teachers *("I check all the files...HoD's must also, because they must also have the same files. And they must set the example").* He sees the Accounting HoD as a role model and it seems clear that the principal values commitment. *("whenever she presents something to me, she presents it so professionally and she will never give something to me that, that looks just anyhow...it's always neatly typed, presentable, well set out, well thought out ...and you can see it wasn't just something that was just put together.")*

School B:

He works through the Department of Education reports and the HoD reports that are submitted each month to determine whether teaching is on a par with other schools. He would look through the standardised forms that are his monitoring tools and he asserts that the necessary structures and systems are in place to gauge whether teaching is taking place.*("..I keep a file here, every month they submit a report – all the HoD's. I work through that and that gives me an idea as to where we're at and what is happening in the classroom")* He asserts that he also monitors curriculum delivery in the school. However he is not a specialist in other areas and wouldn't know how much these teachers know so he thinks it is the HoD as the specialist who should monitor whether teachers have the content knowledge. He feels confident that he is able to know what is happening in the classroom through his reports, information that class visits are taking place often, and book control which is done on a regular basis. These are forms that the principal has worked with since he was appointed as principal. So he is confident that all systems are in place and on par with most schools. *("there are so many structures within the school to monitor that. The HoD monitors, the deputy monitors, and then like I say, I get a monthly report from all the departments")*

He stated the challenges the school faced (large class sizes, late coming, learner absenteeism, teenage pregnancies, a group of mothers, discipline, poor classroom management skills, non-specialists in grade 8 and 9 EMS in the accounting learning area, high staff absenteeism). These are much the same as the HoD expressed. However he did not think that there were any non-specialists accounting teachers at the FET phase teaching accounting as was expressed by the HoD.

His solutions to some of the problems are with constant in-service training, and refresher courses as the curriculum changes. He asserts that the Department does this and teachers also get support at the clusters. Finally he feels that the subject facilitator is also where the school and the educator will get support.

He feels that he is in a position to give teachers support when educators may be experiencing challenging personal problems. Occasionally when he facilitates the LTSM committee meetings he looks at challenges educators may face and tries to find ways he can support them. If the problem is subject related, then he calls the subject facilitator. When asked about any internal development within the department, he says that it should be there and it should be on-going.

When asked what could be tasks that disrupt the HoD from focusing on her responsibilities towards teaching and learning of accounting, the principal acknowledged that as the LTSM co-ordinator, from time to time people go to her and want resources. He also agreed that disciplinary problems would distract the HoD as the system that is used at this school is that difficult learners or difficult classes will be sent to the HoD as the first port of call. If the problem cannot be resolved at this level, then it is referred to the Deputy Principal. *("say, I am having problems with 10H, they're a very difficult class, they don't want to do homework...yes, that HoD will have to go and see what's going on")* However the principal does think it is not something that takes too much time.

The principal also said that because the Accouning matric results are under 80%, the subject facilitator should monitor all the assessments given and what is being done

regularly.

The principal summarised the school's two main challenges as: firstly, that learners at this school are not motivated, not interested and generally have a negative attitude. *(" its almost on a ...daily basis I hear teachers saying that, I've given this work, I've explained this work and now I have asked for this work and they haven't done it...and you find that it's 90% of the class not doing their work...that is a major challenge within the school").* Secondly he said that the accounting teachers in his school currently are all qualified in their fields and according to their qualifications they should know the content of the subjects. So he believes that the greater challenge is the class size and the *"personal approach that educators have ...that would be a greater challenge than delivering the content itself"*.

Summary:

What becomes clear is the different style, different expectations and nuances that underpin how both principals go about leading their respective schools. Whilst school A's principal expressed similar ongoing daily challenges as school B, the way in which these challenges are dealt with and the manner in which the school managers view their teachers, learners, teaching and learning appear to be very different.

Whilst the principal is not the point of research, it seems significant to note that there are elements of commonality between the approach to their work shared by the principal and his Accounting HoD in each school.

4.4 FOCUS GROUP DISCUSSIONS

Focus group discussions with accounting educators and senior learners

4.4.1 Discussions with the Accounting educators

Focus group discussions conducted with grade 10 to12 educators of each school revealed the following:

School A: These were teachers that shared a range of grades including grade 8 and 9 EMS and senior accounting classes at grade 10 to 12. The experience of teachers at

school A varied from newly qualified teachers to seasoned teachers. What appeared to stand out from conversations with educators is the way they viewed the HoD as a passionate, dedicated, committed, enthusiastic and hard working person in the way she perseveres and leads the department.

Apart from the senior educator, what the other two educators seemed most grateful for is the strong support and mentoring they get from the HoD in areas that they struggle with, like the content knowledge in difficult topics, in pedagogy and also diverse ways of looking at different sections. *("...help is within the school...if you need to ask about something or if you're confused...or when I am struggling...I ask the HoD and there's people you can approach...So it's not like there isn't support available, unlike other schools where the entire department is dysfunctional...")*

The commitment and dedication displayed by all staff appears to be strong. Educators having extra lessons to assist learners appear to be common practice. The reflection on their practice that takes place amongst educators in the way they teach and assess the activities given to learners shows this type of ongoing practice. *("I've been ...for the past few Saturdays...assist learners that are struggling with like certain sections in the curriculum...we mark a certain activity...if there's a problem then I sort it out there and then...but if a learner needs me to go back and re-explain everything....on Saturdays... we take an hour and a half and then we take out...other resources...and pose the questions differently...so the extra classes, ya, it helps.")*

Another indication of the effectiveness of the HoD is in her means of providing the directional support specifically to teaching and learning accounting; in the way educators describe the open communicative channels she encourages on matters of pedagogy, content and curriculum knowledge. Furthermore, educators conveyed that it is common practice to approach other knowledgeable staff. Clearly a community of practice is the ethos in which this team of educators function. In terms of the **Accounting teachers' view on EMS there appears to be no argument as to the importance and structure of grade 8 and 9 EMS. The vision of the HoD that accounting should be a separate**

subject with a separate exam is clearly shared amongst all the members of the EMS department.

The challenges that educators expressed were in areas like administration and educators' files that need always to be up to date, the portfolio work that still takes a lot of time, and keeping up to date with marking of learners' books. Both these accounting educators also teach other economic science subjects and sometimes feel bogged down. They would welcome the opportunity of using Quickbooks and other accounting software but seemed also to be aware of the challenges that the school faces in getting that running.

They also spoke about the department goals that individually challenge them term after term to improve their results and their constant drive to meet those targets and improve as educators. An area that educators saw as a need is to consider moving up with their classes in order to develop themselves and to get out of their comfort zone and teach with the senior teachers. What appeared evident is the strong sense of professional development educators shared which is well aligned with the department goals of the HoD and her team of educators.

School B:

Even though discussions with both senior educators revealed that they are experienced in teaching accounting, they however did not feel that they were confident in all areas of the curriculum. They expressed that they still do not understand all of the accounting curriculum and in some of the new topics they need more experience and guidance to teach effectively. This situation also appears to frustrate them as they feel that they do not get the necessary support and feedback from their HoD. They said these challenges make their already difficult task impossible. *("…. The theory was not there in our times, but now it's these ethics –they weigh more...so even we teachers are struggling with it...of how to approach it. So you may find that you teach up until Accounting equation...I did manufacturing... I had a knowledge of manufacturing.... But most teachers never did stock evaluation. Another thing was debtors analysis which was also new to everyone...we just brush off on the top and the bottom thing when you get to the class,*

there are some things we need to deal with that we can't understand...")

They indicated they receive minimum support at school by way of teaching and learning. They questioned the knowledge of the HoD and expressed their unhappiness in issues such as unclear guidelines in areas of pedagogy, difficult topics in the curriculum and conveyed their need for professional development that is lacking within the school. They further argued that if they are to improve their practice, they would need to seek outside intervention. Class visits are only done for IQMS purposes and no feedback is give thereafter. They also said that Accounting teaching and learning is a neglected area in the school and any opportunities that exist are not brought to them as teachers and learners as is done in the maths department. ("*I can manage Business & Eco together, but it's very hard if I am only a business teacher to be a, to now lead Accounting and I know nothing of Accounting. Because eventually your learners are going to suffer...the teachers are not getting the support that the teacher needs and then the learners suffer*".)

With regard to learner challenges, they agreed that learners appear uninterested in their education, often do not attempt homework and that learner absenteeism and truancy is a serious problem. These factors in their opinion impede their success but learners are still being sent through to the next grade and the problems persist. Apart from those already given, the reasons they offer are that many learners cheat and plagiarise in assignments and projects and get high marks. Hence even though they fail in their exams they qualify to go through. So when they sit for the matric exam, they are not prepared which is evident in the poor results. Another problem they mention that may influence the poor matric results is the grouping and choices of subjects learners are forced to choose. For example if a learner wants to choose Business Studies as a subject to take to matric, they will have to choose Accounting even if it is not their personal choice. The reason for this is due to the subject structure and groupings that are coupled together according to the school's timetable arrangements. Educators are adamant that these negatively influence results on many levels as many learners are doing accounting who have no interest in the subject and who do not understand the discipline. And with the fact in this school that many learners haven't got the necessary foundation in Accounting at grade 8 & 9 level the problem escalates to levels that are difficult to solve.

Another challenge is with learners who are struggling with English and therefore will inevitably have problems in all other subjects. Accounting as a subject has a language of its own and very often learners struggle with the text used and the interpretation of that text. Educators said that they find the curriculum very long and on many occasions they do not complete sections which have to be done in the following year. So working with learners that experience language barriers means additional time needed to teach. Any suggestions of extra lessons after school or in the holidays are not supported by the culture of the school.

4.4.2 Discussions with senior Accounting learners

Focus group discussions were conducted with some senior accounting learners in each school ranging from grade 10 to 12. These discussions revealed the following:

School A:

Learners were vociferous in favour of the accounting instruction they received as their chosen subject. Most of them appear to have chosen it as a career path to many different but related professions in the business world. They appeared to be very passionate about their subject and most learners had a clear sense of purpose.

When asked what was the reason for choosing Accounting a few were not too sure what to choose at the end of grade 9 but liked EMS and especially the accounting component which seemed to be the deciding factor. They either expressed their love for numbers or the link they found between maths and accounting and one student even said that their hard working teacher is the reason they love accounting in the way she makes it interesting and enjoyable. Other learners noticeably agreed with this comment by nodding their heads. They also spoke openly about the extra help their teachers give them whenever they need assistance by way of one to one tutoring, extra lessons in the afternoons, on Saturdays and through revision before tests and exams.

Thereafter learners were very keen to go on talking about their feelings towards different

sections in the curriculum and pointed out their likes and dislikes, what they found difficult as opposed to easier and less complicated. However, in some cases what some learners found difficult was expressed as easier to others and vice versa. What however seemed to represent common difficulties were tricky transactions and terminology where English is their second language, interpretative type questions where learners had to make decisions about their results, or problem solving questions which include ethical considerations and references to the corporate world. However they also offered their own solution which involved getting together with their teachers and in groups to work through these language difficulties by setting aside time outside lessons to read each transaction and question and deconstruct it in a way that would help them understand the accounting language further.

School B:

Conversations with senior learners at this school were very different from school A as learners appeared to be very unsure about their level of knowledge in Accounting and expressed clear uncertainty about their level of understanding.

When asked why they chose this subject most of them also appeared to have chosen it as a career path to professions to the business world. They saw this subject as a gateway to managing or owning their own business and that it could make an overall positive contribution towards independence in life. Some students mentioned that they had no choice in terms of the groupings of subject choices and if they wanted to choose one of the commercial subjects, they had to choose the others.

Many of the same challenges were expressed as expressed by learners in school A however other difficulties they shared only within this school included not enough explanation being given around each topic, not enough exercises given to increase their practice and application to different scenarios, not understanding the teacher, working from only one source, not covering all of the sections of the curriculum and, when past year papers are given to them, they do not have the suggested answers so they are not sure whether they are working correctly.

They appear to have a very low morale, do not expect a lot from themselves and appear to struggle with most of the subject content.

4.5 Conclusions

Overall comments from data analyses

School A: The staff of the EMS department is very committed and dedicated to their teaching. It appears that teachers help each other and guide each other as common practice that doesn't exist at school B. The passion that each participant displayed, whether the HoD, the Accounting teachers or the senior learners, was very evident.

The HoD seemed to know the teachers in her department really well, in terms of their strengths as teachers, their style of teaching, how learners feel about their teachers, areas in need of development and overall work ethic of each teacher.

School B:

The HoD feels the accounting educators in her department are not qualified to teach accounting however according to the principal, they are fully qualified to teach accounting and are not successful due to other reasons like classroom challenges etc. It does strongly appear that the HoD does not view his role as one that should lie in supporting the teaching and learning of the curriculum. He does not appear to see his role as necessary for improving learner performance.

In this part of the chapter an analysis was made of the role that HoDs perform in leading the teaching and learning of the accounting curriculum in the two schools. This research attempted to engage in dialogue concerning the possible factors that impact on the effective implementation of the accounting curriculum, which in turn provides the accounting educators with the necessary support to deliver the curriculum successfully.

This discussion is based on the study of data collected from questionnaires completed by the HoD, semi structured interviews with HoDs and principal and discussions with

accounting educators and learners at each of the school.

In the second part of chapter four (4B) a discussion of findings will be provided. In chapter 5, conclusions will be drawn on the data that have been collected and analysed and recommendations will be provided based on the findings of the study.

CHAPTER 4B: ANALYSIS AND INTERPRETATION OF FINDINGS

4.1 Introduction

This section of the chapter further develops the analyses given in Chapter 4A. A summary of the most noteworthy aspects/features/characteristics/facets of the study is provided along with a comparative analysis of the data presented and discussion linking these to the key focus areas which address the research questions and sub questions.

The main research question of this study is:

What does the HoD understand as the key factors / dimensions of her role in leading and managing the teaching and learning of the accounting curriculum in relation to learner performance?

The sub questions are stated in chapter one page 15 and 16.

4.2 Interpretation of the data from the empirical study:

There were 3 dimensions of leadership that were the point of comparative examination. These were:

1. The instructional focus of the HoD
2. The HoD's practice, approach and attitude to leading & managing
3. Challenges faced by each HoD

Each dimension was further broken down into different facets and these are presented below as comparable characteristics:

Aspect/element/facet	Verifiable Characteristic	
	School A	**School B**
Instructional focus of the HoD in leading teaching and learning		
How connected is the HoD to the Accounting subject	Expert knowledge is confidently displayed by the HoD. Moreover, the principal, educators and learners validated	There is tension between the educators and the HoD and her expertise appears to be questioned by these

	the positive influence the HoD has over the teaching & learning of Accounting. This is supported by educators and the principal.	educators and these problems were also revealed in discussions with learners.
The HoD's role in curriculum change since the inception of the current FET curriculum	The HoD has made focused efforts in supporting and leading the process	No evidence of curriculum leadership
Curriculum leadership in the form of curriculum delivery: Planning & monitoring curriculum coverage	Coverage of the Accounting curriculum is emphasised & prioritised throughout both the GET & FET phase	Incomplete curriculum is acceptable allowing aspects to carry over to the next year, and undue pressure is placed on educators. Without this coverage learners' chances of achievement are weakened.
Overall instructional improvement	The accounting department has a well worked out plan to maintain & improve quality of results	A moderation process exists with no evidence of constructive engagement with the view of improving results
Pedagogy	Reflective practice is ongoing. It appears that the accounting department operates as a learning community because teachers are teaching each other.	No evidence of pedagogical enquiry by the HoD
Assessment	Assessment activities are used to determine learner preparedness towards a long term goal through regular & wide assessment procedures	The HoD and educators are of the view that the assessment results throughout the year are not a true reflection of learner understanding in Accounting.
HoD's management & leadership practice/approach and attitude:		
• **Towards teaching and the teacher:** Teacher quality	The HoD knows individual educator competence, strengths and weaknesses, level of content knowledge, methodology practices and areas in need of support. She also appears to employ unbiased strategies to improve educator effectiveness. Educator professionalism is	Limited professional capacity is evident on setting up improvement plans to advance teacher quality.

	evident	
Teacher content knowledge	Mentoring by the HoD and senior experienced educators takes place when educators have content shortcomings	There is no evidence of any programme or management plan in place as to how these expressed inadequacies are being dealt with.
Teacher monitoring & support by way of class visits	Seen as a form of development where teachers can grow. Ongoing reflective practice is openly shared as a means to develop best practices	Carried out for IQMS compliance only. And this process lacks feedback that could also serve as an important part of in service training.
Teacher pedagogical knowledge & expertise	Many educators are engaging in professional development but the HoD creates opportunities internally where educators can grow & develop in weaker areas	No evidence of initiatives carried out by the HoD that address any need in educator deficiencies.
Teacher development	Co-operative teaching initiatives have been introduced and other practical on the job training is employed	There doesn't appear to be any developmental strategy in place to advance learners' proficiency in Accounting.
Teacher curriculum knowledge	Demonstrations in this area are encouraged and opportunities to improve educators' knowledge of the curriculum are created	The HoD is dependent on the Education Department to advance educator knowledge in this regard.
• **Learner welfare**	Instructional time is protected and reflective strategies to maximise learner understanding are followed. Each component of EMS at grade 8 & 9 is seen in its own right and importance is placed on accounting from grade 8. At the end of the GET phase, Learners are aware of what to expect if Accounting is chosen as an FET subject.	Challenges the school faces regarding learner latecoming, absenteeism and truancy prevail and impede teaching & learning. Pacing learning to account for the different levels of understanding is not considered which results in a lack of confidence amongst learners.
• **HoD's attitude towards own growth & development**	Even though she clearly has a high level of organisation & prioritisation skills in teaching & learning, she still expresses the need for more practical training	Management Training that she received to perform her role as HoD is not perceived by her as appropriate given the type of learners and educators at this school
Challenges faced by HoD's		
In leading & managing the curriculum		

In teaching & learning	Being a school and department that is results driven is to a certain extent to the detriment of overall interest in nurturing and building educator competence development.	Apart from discipline being a key area of the HoD's focus, non specialised educators are critically obstructing successful teaching & learning at both the GET and FET level.
Supervisor vs mentor	The HoD feels her role in mentorship to be somewhat neglected due to the high demands placed on supervision. However her supervisory direction appears to be well integrated with teaching, learning and assessment.	Supervision does not appear to take place due to the demands placed on her role in discipline and administration. Furthermore, the direction taken excludes any form of mentorship
In her practice		
Support from the district	The HoD expressed a need for more support from the subject facilitator	It appears that support is available from the subject facilitators however the HoD expressed the need for even greater support given the demands made on educators by the current curriculum.
Learner interest	Many challenges are viewed as impeding successful learning and the HoD has acknowledged that discussions need to begin on realizing more participatory, learner-centred and activity-based teaching and learning.	It appears to be a major struggle to improve learner interest and commitment towards the Accounting subject however there was no evidence of any initiatives that have been put across to conquer this.
Balancing her role between the EMS department head and role within the whole school	The HoD appears to have embraced her role as the Accounting manager & leader of teaching & learning and also as an active member of the school management team. She has however stated that she often feels overloaded and would like to free up some of her greater school responsibilities to expand strategies to further advance the Accounting department.	No evidence exists that there is a balance in her role as the Accounting HoD and expectations as a member of the school management team. From her responses it would appear that except for discipline there isn't another area that has the required attention from her.

4.3 Discussion of findings from the empirical study:

From the data presented in the first part of Chapter 4 and the interpretation of findings from the raw data, it is evident that both schools face enormous challenges. These include

learners travelling long distances daily to get to school, late coming, teenage pregnancy, language barriers that remain an obstruction in fully understanding Accounting, poor parental involvement and so on. Other challenges like learner absenteeism and teacher absenteeism were however more prominent in School B. What stands out is the way that each school faces these challenges.

The Accounting HoD in School A together with her department appear to share a commitment and passion for their subject and in turn make the most of their contextual limitations. They use all resources within the school together with outside influence where possible to employ ways to encourage learning. Very important is the professional development where an HoD has to be aware of career structures and possibilities for professional development for staff. There exists a team spirit that is mutually supportive, intellectually stimulating and actively engaging in developing its professional competence amongst all staff in School A. Furthermore evidence suggests that the HoD plays a full part in the professional development and in service training of those who teach accounting.

The Accounting HoD in School B appears to look exclusively to the Education Department and other external influences to make an impact on teaching and learning Accounting.

School A –

Instructional focus:

Curriculum delivery, coverage of the curriculum, planning for effective delivery of the curriculum, using effective assessment methods and techniques, successful teaching methodology and implications of all the above for the Accounting classroom is clearly a daily and ongoing interest of the HoD. This focus includes making departmental resources available to educators other than one textbook in order for educators to move away from teaching in a dominant traditional mode that may not capture the interest of all learners. She is very clear on what successful methods are in teaching Accounting.

HoD's attitude towards management & leadership role

Teaching & teacher quality**:**

(1) The HoD plays a crucial role in implementing positive and sustained leadership and direction to her department. She appears to know individual teacher competence, strengths and weaknesses, level of content knowledge, methodology practices and areas in need of support. This allows her to be confident in the quality of teaching within her department and where there are shortfalls, she is willing to look into ways to overcome them.

(2) The HoD appears to have, amongst many limitations and constraints, found ways to assist teachers in areas of teaching that are in need of development. This ability was not only identified by the HoD but also by the educators. The openness in this situation appears to come from the strong communication channels and teamwork that exist between the HoD and educators, the senior teachers and junior teachers and in this particular case, there are no noticeable power struggles. So there is a lot of sharing of ideas, best practice, and resolutions to overcome difficult situations. The kind of support educators receive in this department plays a critical role in how they implement the curriculum and educators were unanimous that they are confident in their classrooms due to this very support, encouragement and empathy.

(3) The HoD has acknowledged that even though the pass rate every year proves relatively consistent, she together with the rest of her department have begun interrogating ways to improve the quality of learner passes. They would like to look into ways of empowering learners to look at Accounting through a practical as well as a theoretical lens. They have toiled with ideas such as bringing technology into the implementation of the curriculum, looking into ways to open up the Gauteng online and media centre for learners (at this point only educators have access to these facilities), training learners on the Quickbook and Pastel software as a means of linking manual accounting with the world of business.

HoD attitude towards her management & leadership role:

The HoD is a scholar and lifelong learner and has embarked on further studies. She is aware of current developments in accounting education and asserts that her professional studies have given her confidence in her role as a HoD which in turn informs her practice. She views her main functions as leading the curriculum coupled with developing staff and her managerial skills over curricula, learning materials, learners and accounting colleagues are effective.She also sees changes to the curriculum as an area where she has to set the example and because the changes have created pressure and stress amongst educators in her department, she has embraced these difficulties by creating opportunities internally and, when necessary, also employed outside experts in this field to support and equip educators with the skills and knowledge to implement curriculum changes.

School B –

Instructional focus-

From the analysis of data acquired through the interviews it can be concluded that leadership of the curriculum is very weak. There was a general plea from educators and learners that clear guidelines and streamlining of the curriculum and its expectations need to take place to aid teacher and learner understanding. It strongly appears that effective delivery is not being planned and educators are consequently not very effective in equipping learners in this learning area. From the results over the last few years and from evidence provided by educators themselves, it seems that the complex demands of the curriculum are not understood. Furthermore this is where the role of the HoD in supporting educators in the effective implementation of the curriculum is a necessity but it is not evident in this case. The HoD is not monitoring this as a way of identifying the shortcomings and needs of the educators in an effort to improve their teaching.

Teaching and Teacher quality-

Educators clearly voiced that they do not have in-depth knowledge of accounting even though they have been teaching this subject for a long time. They admitted that they do not teach certain aspects of the curriculum effectively. They feel their lack of knowledge is directly related to the current curriculum and the new demands placed on teaching the

curriculum. They said that they do not have that support within their school. They require an HoD that will be an example and that is highly experienced with a range of knowledge and skills and a high command of the discipline to lead and guide them in the range of areas they struggle with. The training and development of educators is important in implementing a curriculum that has changed and it should be the HoD that carries out this role within the school. This should be in areas such as providing effective supervision, mentoring in areas of content, curriculum and methodologies. This should be ongoing rather and should be managed by the HoD. In this case, it is not happening.

HoD attitude towards her management & leadership role:

It appears that the HoD is failing to function in her role as manager and leader of her department. This is evident from the lack of guidance and support she shows her educators. From the engagement with the HoD during the interview it appears that she displays a lack of accountability and responsibility around key management and leadership areas that should be her focus. It seems that she does not think that leading the accounting curriculum and ongoing teacher development are tasks that she must drive.

It also appears that even though she is an experienced accounting educator who may have the content knowledge, there is no evidence of the pedagogical knowledge or required methodologies that are effective. In order to lead classroom practice, leaders of the curriculum must constantly review pedagogical implications to maximise learner understanding and engage in current information in her subject. She has a basic teaching qualification and being a HoD demands that she requires a high level of skill and knowledge to command the respect of her portfolio. Moreover, in order to keep up with the changing nature of the subject especially with the higher levels of content, the more modern learner, the diversity of learners, the way they see and understand things; updating and upgrading her qualifications would allow her to be more effective in her department.

If the above comparisons are viewed against the results obtained in the matric exams over the last four years (table 3.1 page 35 & 36) the trend would seem to

suggest that a relationship does exist between the level of leadership given and the matric results attained by each school. (This table is repeated below)

Table: 3.1 The overall pass rates:

Accounting Grade 12/Matric Results			% PASS RATES							
			2008		2009		2010		2011	
	Status-Previously	Quintile	No. Wrote	% Pass	No. Wrote	% Pass	No. Wrote	% Pass	No. Wrote	% Pass
Suburban										
School A	√	5	89	100%	103	99.03%	62	100%	57	100%
School B	√	5	128	75,8%	83	40,96%	78	50%	67	43%

The quality of pass rates in each school is as follows:

	2008						2009					
	30 – 39 %	40 - 49%	50 - 59%	60 - 69%	70 - 79%	80 - 100%	30 – 39 %	40 - 49%	50 - 59%	60 - 69%	70 - 79%	80 - 100%
Suburban												
School A	10	7	25	23	13	11	4	22	36	19	11	10
School B	54	25	13	5	0	0	15	9	7	3	0	0

	2010						2011						
	30 – 39 %	40 - 49%	50 - 59%	60 - 69%	70 - 79%	80 - 100%	30 – 39 %	40 - 49%	50 - 59%	60 - 69%	70 - 79%	80 - 89%	90 - 100%
Suburban													
School A	3	18	16	13	5	7	5	15	12	7	9	5	4
School B	19	15	1	3	0	1	22	4	1	1	1	0	0

The overall pass rate per year does show a vast difference between the schools however

what is of greater significance may be the quality of the passes. This is so because the quality of teaching and improvement of instruction forms part of the sub research questions and the data presented does shed light on the attitude of learners towards instructional improvement.

These empirical findings therefore do validate the findings within the literature and they also provide greater specificity with regards to what further research can look for within the domain of instructional leadership of Accounting education at secondary schools in South Africa.

In the following final chapter, a summary of the study will be provided and findings and recommendations will conclude the study.

CHAPTER 5: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

In Chapter 4 the data collected from two secondary schools were presented, analysed and interpreted in relation to whether the Accounting HoD as a middle manager acts effectively as an instructional leader. The evidence gathered was then linked to learner performance and the grade 12 Accounting results.

In this final chapter a summary of the study will be provided. Subsequently findings from the literature survey as well as the empirical research will be stated followed by recommendations based on the evidence of this study to enhance the role of the Accounting HoD in making teaching and learning of the Accounting curriculum more effective.

The limitations to this study are also pointed out and suggestions are made for further research.

Summary

Chapter 1 provided a description of the problem and a motivation for this research. It presented the general aim of the research which was to explore whether the role of the Accounting HoD should be that of an instructional leader. It described how a qualitative study was utilized to investigate this theory and whether a relationship does exist between the way the HoD perceives and sets out to perform this role and its impact on learner performance.

Chapter 2. The literature review revealed that despite middle management being the level of leadership that can have the greatest impact on learning and teaching in the classroom, it still remains a neglected focus of leadership studies. There exists even less on leadership in Accounting education at secondary schools in South Africa. Studies in the field of instructional leadership are more prevalent in the international literature than in South Africa

Chapter 3. The methodology employed was set out in Chapter 3. This study engaged primarily in qualitative research whereby multiple data collection methods were used.

Chapter 4A and 4B. The analysis of the data findings revealed how each participant HoD perceived their role differently which had different outcomes on teaching and learning and consequently can be linked to learner performance.

Findings derived from the study will now be presented.

5.2 Findings from the literature study:

Finding 1:

The Accounting HoD as the middle manager and curriculum leader can play a critical role in curriculum delivery in a way that can indirectly but positively affect learner performance through the daily activities of teaching and learning in the Accounting classroom. (See 2.1)

Finding 2:

The Department of Education has introduced a school based intervention programme in the underperforming schools in three areas including Accounting as a necessity to address the poor matric results. Some causal factors suggested by this research are poor curriculum coverage and poor management of the current curriculum. (See 2.3.2)

Finding 3

The HoD is a neglected level of management and intervention and support are more often provided at the level of the senior management team particularly the principal. School improvement programmes and management development are normally concentrated on senior management despite a school's functioning optimally being largely dependent on the operational level overseen by the middle manager. Hence it is arguably more important that the HoD needs to be developed in the leadership skills they require at the level of curriculum leadership to ensure quality teaching and learning. (See 2.2)

Findings 4

The literature points to the HoD's key role being hindered by routine administrative tasks taking precedence over managing teaching and learning. (See 2.2)

Findings 5

Many school managers still struggle with meaningful implementation of the curriculum. Moreover, many are even unaware of their role in managing curriculum change. Many schools still experience these setbacks as HoD's fail to act as central facilitators in the implementation of curriculum delivery. HoD's have not been given any training or guidelines in their subject areas to make possible these necessary changes. Many educators have a weak grasp of the curriculum and the National Curriculum Statements. They also struggle with curriculum changes due to the complexities of these changes but moreover due to a lack of direction from their operational manager. For this reason HoD's must be curriculum leaders when changes have to be implemented. They must be clear on what their role is in successfully managing curriculum change. (See 2.2 and 2.3.1)

Findings 6:

Experts in the field of instructional leadership posit that the key tenets of instructional leadership are to manage teaching and learning. The direction and impact of influence that this good leadership makes available is what separates effective leadership and successful schools from the rest. (See 2.4 & 2.6)

5.3 Findings from the empirical study:

Finding 1:

It is the HoD in each school that had the task of leading the implementation and its changes since 2006 when grade 10's were the first FET group to be taught from the NCS FET documents. This being because training and support external to most schools were minimal and educators had to rely on their HoD to provide the necessary guidance and support required to be effective in classroom delivery.

So even though changes to the old National Education system (NATED 550) curricula has been replaced many years ago with the NCS, this study shows that learning and teaching Accounting still remains in an unstable state today. Therefore it is the HoD that has to lead this process and continue to do so year after year with a view to improving the quality of teaching, learning and learner performance. The data clearly points to it being an area that simply will not manage itself.

Moreover, even though new curriculum documents (Curriculum & Assessment policy-CAPS) replace the NCS (It unfolds as follows: Grade 10 teaching & learning are working with Caps in 2012, Grade 10 and 11 in 2013 and Grade 10, 11, 12 in 2014) it is only a way to repackage the curriculum so that it is more accessible to educators, but requires management of these changes once again to be led by the HoD.

Finding 2:

A language barrier is still very significant and threatens to cause severe setbacks to learners studying accounting in a second, or additional, language. Learners at both schools expressed their challenges in accounting due to English being an additional language. So even though the results at school A are successful in attaining the required passes, language still remains an obstacle to learners wanting to progress onto a higher level. Learners pointed out that the way Accounting information is written is tricky to interpret when one has to first translate words into English and then translate and interpret into its unique meaning in the Accounting world. So it seems that certain threshold concepts particular to this highly specialised subject would remain troublesome knowledge when one is grappling with the basic medium of instruction. (See chapter 4A, par. 4.4.1 page 71 and par. 4.4.2 page 75)

Finding 3:

Accounting educators at both school A and school B expressed the challenges they face with teaching and learning in grade 10. They argued that teachers struggle to give the necessary time and emphasis to all three components in EMS and educators who are not

qualified in this highly specialised subject neglect the Accounting area. Furthermore learners said that they struggle to cope in grade 10 because they do not have a good grasp of the necessary skills required to cope with the high demand of knowledge and skills. These problems were also alluded to by educators. Their view was that the Accounting component at grade 8 and 9 is not given the time and importance it requires. However the evidence strongly suggests that the approach that School A uses to overcome these challenges is successful. (See chapter 4A, page 55)

Finding 4:

A mentoring approach by the HoD and its impact on improving teacher quality must not be underestimated. This is evident in the Accounting department in School A in the manner in which educator development unfolds. The ongoing development of these educators is significant for the successful results they consistently attain.

Finding 5:

There are certain unique characteristics that stand out in what makes the Accounting department successful in School A as opposed to school B. A combination of these characteristics display an overall integrated vision for the teaching and learning of Accounting in School A indicating its importance for successful learner performance. Accounting is a highly specialised subject and it is treated as such. The middle manager is prepared to deal with every aspect of teaching and learning accounting pertaining to instructional management, support and curriculum leadership, supervision, evaluation and development of educators, as well as controlling the quality of the overall teaching and learning process. In pursuing all of the above, the constraints and shortcomings the school faces are also obvious but she continues to function in the real world with what is possible at the given time and in her particular circumstances.

5.4 Conclusions

This report set out to determine what instructional leadership is in relation to the Accounting middle manager. The general aim was to investigate whether the role of the

HoD is, and ought to be, that of an instructional leader – and, when it is, whether the results demonstrate its significance.

As mentioned above the accounting curriculum for South African secondary schools has undergone considerable change in recent years. From the matric results over the last four years, we can conclude that educators are still not adequately equipped with the required knowledge and skills to deliver the curriculum successfully. In this context, the findings from this research point to the importance of middle managers to lead the accounting curriculum delivery as instructional leaders. According to Taylor (2011:45), the application of teachers to task is a key cause of poor student performance and is a reflection of problems within the education system, such as ongoing changes and amendments to curricula, and inadequate support to teachers. Hence he asserts that the main problems lie in teacher performance and the quality of school leadership. This research confirms that if the HoD sees her leadership role as primarily one of instructional leadership educators will be given the necessary guidance and support to effectively teach the curriculum thus learner performance will be successful. This all becomes possible if the HoD can build a strong departmental framework by establishing a sense of purpose through a developing philosophy, shared experience, awareness of problems and willingness to explore both ideas and practice. None of this can be achieved however in the absence of deep and sound content knowledge on which to base her instructional leadership. This is confirmed in the literature and demonstrated in the study.

Despite a lack of focus in the literature on instructional leadership at the middle management level this study points to the advantages of the HoD being an instructional leader and while the literature suggests that the principal can impact on teaching and learner performance if he becomes an instructional leader, this study points to the principal working through the HoD in the guidance and support the HoD provides in order to impact fully on the Accounting results.

5.5 Recommendations:

1. **Whilst whole school administrative functions** are also part of development for management at middle levels, principals and SMTs should not let that be at the cost of instructional leadership time which should be the HOD's principal focus. It does seem that instructional leadership is being planned for a**s part of the key outputs and interventions the Education Department aims to implement in improving classroom practice. In the strategic overview plan, set out by the Education Department's Annual Performance Plan, 2011/12[9] - improving school curriculum and school management has been included. "We must build the capacities of the schools, districts and head office to ensure the learning is effectively managed and quality learning takes place optimally. This will include the improvement of management of the educational environment through a sustainable improvement strategy".** However this research points to the significance of the role the HoD can play here – which is not acknowledged in the plan.

2. **If language is a barrier** to learner understanding in Accounting and learner ability in achieving success in the higher cognitive thinking tasks, problems and assessments, then school management and in particular, the Accounting HoD, need to plan to incorporate language and reading strategies into the lesson time. This could work if at least five minutes at the beginning of each new topic could be used to decode and remove common language misunderstandings that hinder true understanding and learning due to language barriers. However for this to be successful, the HoD needs to be creative in finding the opportunity to integrate these possibilities when curriculum planning and overall leadership of the curriculum are discussed. (see chapter 4A par. 4.4.1 page 71 and par. 4.4.2 page 75)

3. **Grade 8 and 9 EMS –** It seems clear that the damage starts at this level where

[9] Gauteng Department of Education, Annual Performance Plan 2011/12 www.education.gpg.gov.za

learners are getting an incorrect or largely superficial background to accounting. This is disadvantaging them when moving into grade 10 and/or even negatively influencing their choice of subjects at grade 10. Accounting in Grade 8 and 9 must be the focus of a separate learning area to prepare the learners for grade 10. Accounting teachers might teach the accounting section and not business studies or economics educators that do not have the content knowledge nor the pedagogical expertise to teach accounting. **The department strategies for instructional improvement must also take into account a form of succession planning. This could be introduced through rotational teaching. I**t was mentioned by the principal and HoD of school A that it will be looked into for the following year. This is an area that must be taken seriously as many educators feel hostile towards management and in general towards the preferences often given to senior staff to take on the senior classes as well as not sharing junior classes. A sound foundation in Accounting is undeniably important for deep learner understanding when first introduced to Accounting which is why experienced and competent educators play an important role. Further educators would like to move up to gain experience and schools need to do this as a route towards also making the educators improve through an internal professional development process. (see chapter 4A page 55)

4. **What is of concern** is the lack of leadership in curriculum delivery, teaching and learning amongst HoDs that are accounting teachers but operate unsuccessfully as in the case of school B where subject knowledge on the part of the leader appears to be limited. However there are many cases where HoDs are non specialist accounting teachers and the evidence from this study suggests that this could be a recipe for disaster. Non specialists should not be leading the accounting curriculum and schools should appoint subject heads where EMS HoDs are not Accounting specialists. It was pointed out in the literature review that it if the manager is not a specialist in the learning area s/he can still lead instruction if he gets a knowledge base, has a vision, willing to put in long hours etc. **(see 2.3.2).** However Accounting is a highly specialised discipline and the empirical study shows that the HoD that is providing instructional leadership in particular areas has remarkable advantages in the

confidence and support and overall success that teaching and learning of Accounting receive. As a solution school management teams should appoint subject heads and give them the necessary power, support and remuneration to lead learning in this individual subject area.

5. **When engaging further with the international literature on Instructional Leadership along with the few local studies** (Ali & Botha, 2006; Bush & Glover, 2009; Bush, et al., 2010), some additional models - Alig-Mielcarek J.M. (2003) and frameworks relevant to this study were noted (Instructional leadership as set out by Hallinger, 1983; Hallinger & Murphy's model, 1985;Murphy's model, 1990; Webers model, 1996; Bush & Glover, 2009; Ali & Botha, 2006). These offer Accounting HoDs' helpful instruments, tools, skills and know how to lead teaching and learning of the Accounting curriculum in a way that is required to influence teachers and impact on learner performance.

Bearing in mind the strong empirical evidence that points to the key role the HoD plays in the successful school investigated in this study, together with the gaps that exist in the literature, several conclusions can be drawn as to the effectiveness of the Accounting HoD and the Accounting department at any school. The following characteristics of instructional leadership appear to be necessary for the Accounting HoD to influence classroom practice and positively influence learner performance:

1 Framing and developing the Accounting Department's goals jointly with educators and communicating these goals with a guiding vision
2 Observing teaching, supervising and evaluating the quality of accounting instruction
3 Coordinating the coverage of the F.E.T. accounting curriculum
4 Monitoring student progress through learners' books, analyzing tasks, termly and/or yearly results
5 Setting improvement targets with educators
6 Having a departmental plan to improve learner results from grade 8 to grade 12
7 Protecting instructional time by structuring contact time for maximum student learning

8 Maintaining supervisor visibility through monitoring the work of educators
9 Promoting academic standards and providing incentives for learners
10 Effective sourcing and management of learning and teaching support material in the subject
11 Promoting professional development.

Limitations:

- The comparative case study of two schools does not allow for conclusive recommendations to be made and the strength of the recommendations would be enhanced if a wider population of middle managers within this subject domain were investigated. Nonetheless it must be recognized that the findings of this study may be broadly applicable to many South African schools.
- This study has looked at two HoDs that are experienced accounting teachers however it must be noted that the reality in many South African schools are that many HoD's in the EMS department are found to be a specialist in only one of the learning areas and so equipped to only teach and lead one of the disciplines and even though they are related; educators and leaders are biased and focused in their subject of expertise.

Suggested areas for further future research:

This study has focused on the Accounting middle manager leading the Accounting curriculum. The study has revealed that the successful HoD does carry out her role as that of an instructional leader. In view of this, the following is proposed for future research:

- **To investigate the most effective ways of promoting instructional leadership in Accounting over a range of different schools and types. These ways should include a form of training and development for the HoD and intervention strategies that they can make use of** to secure a strong departmental framework by establishing a sense of purpose through a developing philosophy, shared experience, awareness of problems and willingness to explore both ideas and practice. All of the above must be with the intention of improving accounting teaching and learning outcomes.

- This study started by incorporating four schools and data was gathered for all four schools. Whilst they are not fully analysed, it does point to very similar findings in a township setting. Hence furthering a more intensive research could lead to a Ph.D.

BIBLIOGRAPHY

Ali, F. and Botha, N. (2006), *Evaluating the Role, Importance and Effectiveness of Heads of Department in Contributing to School Improvement in Public Secondary Schools in Gauteng*, Johannesburg, MGSLG.

Alig-Mielcarek J.M. (2003). *A model of school success*: Instructional Leadership Academic Press & Student Achievement. Dissertation. School of the Ohio State University.

Bassey, M. (1999). *Case study research in educational settings*. Buckingham: Open university press

Barker B (2007) *The Leadership paradox: Can school leaders transform student outcomes?* School Effectiveness and School Improvement 18(1): 21-43

Briggs, A R J & Coleman, M. (2007) *Research Methods in educational leadership and Management*. 2nd Edition, Sage Publications

Bush, T & Glover, D. (2003) *School Leadership: Concepts and Evidence*. Full report Spring 2003, NCSL National College for School Leadership. A review of the literature carried out for NCSL by Tony Bush and Derek Glover of the University of Reading.

Bush, T & Glover, D. (2008), *Managing Teaching & Learning: A concept paper*, Johannesburg, MGSLG.

Bush, T., Joubert, R., Kiggundu, E. And Van Rooyen, J. (In press), *Managing Teaching and Learning in South African Schools*. International Journal of Educational Development

Busher, H & Harris, A. (1999) *Leadership of School Subject Areas: tensions and dimensions of managing in the middle*. School leadership & Management, Vol. 19, No. 3, pp. 305-317, 1999

Cardno, C & Collett, D. (2003) *Curriculum leadership: Secondary school principals*

perspectives on this challenging role in New Zealand. New Zealands Journal of educational leadership, 19(2), 15-29

Chisholm, L., Hoadley, U., Kivilu, M., Brookes, H., Prinsloo, C., Kgobe, A., Mosia, D., Narsee, H., and Rule, S. (2005) *Educator Workload in South Africa.* (HSRC Press: Cape Town)

Christie P, Butler D, Potterton M. (2007). *Schools that work: report to the Minister of Education of the Ministerial Committee on Schools that Work*. Pretoria: Department of Education.

Clarke, A. (2007). *The Handbook of School Management*. Cape Town; Kate McCallum, Macmillan South Africa, 2007.

Coleman, M; Graham-Jolly, M & Middlewood, D (Editors). 2003: *Managing the curriculum in South African Schools*. London: The commonwealth Secretariat.

Cohen L & Manion L 1994. *Research Methods in Education*. London & New York: Routledge.

Department of Education (2002) *Revised National Curriculum Statement Grades R-9 (schools) Policy*. Pretoria: Department of Education

Department of Education of South Africa. (2003) *Assessment Guidelines for Economic & Management Sciences, National Curriculum statement*. Pretoria: Department of Education.

Department of Education of South Africa. 2002. *Economic & Management Sciences Learning Area Statement, NCS Policy*. Pretoria: Department of Education

Education Labour Relations Council. 2003. *Policy handbook for educators*. Johannesburg: Universal Print Group

Elmore, R. 2000. *Building a New Structure for School Leadership*. Washington. DC: The Albert Shanker Institute [On-line].

Fullan M. (2006) *Breakthrough*. Joint publication by Corwin, Sage publishers and Sage publications India.

Fullan, M., (2002). *The change leader*. Educational Leadership, 59(8), 16–20.

Fullan, M, (2003) *Change forces,* London: Falmer Press.

Gauteng Department of Education (GDE). (1998). *Workloads and Job Descriptions*, Circular number 129 of 1998. Johannesburg: GDE

Gaziel, H.H. (2007) *Re-examining the Relationship Between Principal's Instructional/Educational Leadership and Student Achievement.* Journal of Social Science., 15(1) 17-24.

General notice 752 of 2010. Government gazette 2 August 2010 No. 33434 Action Plan to 2014: *Towards the realisation of schooling 2025*. The shorter version 20 July 2010. Draft document of the Department of basic education

Hallinger, P. 1983. *Assessing the Instructional Management Behaviour of Principals.* Unpublished doctoral dissertation. Stanford: University of Stanford.

Hallinger, P. 2000. *A review of two decades of research on the principalship using the 'principal instructional management rating scale'*. Paper presented at the Annual Meeting of the American Educational Research Association, Seattle, WA.

Harris, A. (2001) *Department Improvement and School Improvement: a missing link?* British Educational Research Journal, Vol. 27, No. 4, 2001.

Henning, E., van Rensburg, W. & Smit, B. 2004. *Finding your way in qualitative research*. Pretoria: Van Schaik.

Hoadley, U. & Ward, C.L. March 2008 - *Managing to learn – Leadership of curriculum and instruction in South African secondary schools*. Cape Town: HSRC Press.

Hoadley, U. & Ward, C.L. (2009) *Managing to learn: Instructional leadership in South African secondary schools*. (Teacher education in South Africa series). Cape Town: HSRC Press.

Hoadley, U & Jansen, J. 2009 '*Curriculum: organizing knowledge for the classroom*, 2nd edition, Oxford university press, 2009'

HSRC: (2005) *Educator Workload in South Africa*: Report for the Education Labour Relations Council. Pretoria: August.

Jansen, D. J. 1998. *Curriculum Reform in South Africa*. *Critical Analysis of Outcomes-Based Education*. *Cambridge Journal of Education*, 28(3): 312-331

Jackling, B. (2005) *Perceptions of the learning context and learning approaches: Implications for Quality Learning Outcomes in Accounting*. (Accounting Education: an international journal Vol. 14, No. 3, 271 -291, September 2005)

Kruger, A.G., (2003) *Instructional Leadership: the impact on the culture of teaching and learning in two effective secondary schools*. South African journal of education. Vol. 23(3) 206-211.

Kumar, R. 1999. *Research methodology: A step-by-step guide for beginners.* London: Sage publications.

Leithwood, K., Harris, A., Hopkins, D. (2008) *Seven strong claims about successful school leadership*. Publication: School leadership and Management

Lucas, U. & Mladenovic, R. (2007) *The potential of threshold concepts: an emerging framework for educational research and practice*. (London Review of Education: Vol. 5, No. 3, 237 – 248, November 2007)

Meyer, J.H.F. & Land, R. (2005) *Threshold concepts and troublesome knowledge (2): Epistemological considerations and a conceptual framework for teaching and learning*. (Centre for Higher Education Development: 49: 373 – 388, Springer 2005)

Marks, H.M & Printy, S.M. (2003), *Principal Leadership and School performance: An Intergration of Transformational and Instructional Leadership*

http://www.informaworld.com/smpp/title~content=t713683833 by Marriott, P and Marriot, N (2003) *'Are we turning them on? A longitudinal study of undergraduate accounting students' attitudes towards accounting as a profession'*, Accounting Education, 12: 2, 113 – 133

McCarthy, J & Bernstein, A. 2011. *Value in the classroom: The quantity & quality of South African teachers*, Full report September 2011: Centre for development & enterprise, CDE In-depth no 11. September 2011- Informing South African Policy

McEwan, E.K. (2003). *Seven steps to effective instructional leadership* (2nd ed.). Thousand Oaks, CA: Corwin Press.

Mc Kinsey report, 2007 *How the world's best performing school systems come out on top*, September 2007. McKinsey & Company.

Mc Laughlin M.W. 1987. Learning *from experience: Lessons from policy implementation. Education Evaluation and Policy Analysis*, 9(2): 171-178.

McMillan, J.H. & Schumacher, S. (2010) *Research in Education. Evidence – based Inquiry*. Seventh Edition. Pearson Publishers.

MGSLG Executive Summary (2009) - *The role, importance and effectiveness of heads of department in contributing to school improvement at public secondary schools in Gauteng*. Published by, Johannesburg, S.A. May 2009

Nancy Noe, M. ED (2010) *Teaching accounting*, -Linn Benton Community College, Oregon

Pont, B., Nusche, D., Hopkins, D. (year unknown) *Improving School Leadership*, Volume 1 (Policy and practice) and volume 2 (case studies on system leadership)

Rampersad, S. 2001. *The Leadership Role of the Principal in Managing and Supporting Curriculum Change in South Africa*. M.Ed mini dissertation. Pretoria: University of South Africa.

Roberts, Jennifer & Roach, 2006 *Leadership Styles and Practices in Effective schools*, Mathhew Goniwe School of Leadership & Governance –

Robinson V.M.J. (2006). *Putting education back into educational leadership*. Leading & Managing. 12(1). 62-75.

Robinson V. (2007). *How school leaders Make A Difference to their students*; keynote address to international confederation of Principals, A paper presented to the international federation of principals.

Schatzman, L., and A.L. Strauss. 1973. *Field research: Strategies for a natural sociology*. Englewood Cliffs, NJ: Prentice Hall.

Scott, D and Morrison, M. 2007. *Key ideas in Educational Research*. Continuum International Publishing Group.

South Africa. Dept of Education. 2002b. *Revised National Curriculum Statement Grades R9*

(Schools) Policy. Economic and Management Sciences. Pretoria: Government Printer.

South Africa. Department of Education. 2003a. *National Curriculum Statements grade 10 – 12 (General) Accounting*. Pretoria. Government Printer

Starrat, R. J. (2003). *Centering educational administration: Cultivating meaning, community, responsibility*. Mahwah: Lawrence Erlbaum Associates.)

Taylor, N (2008), *what's wrong with South African Schools?* Presentation to the Conference, JET Education Services.

Taylor, N. & Prinsloo. 2005 *The Quality Learning Project, Lessons for High School Improvement in South Africa*, September.

Taylor, N. 2011. *Priorities for addressing South Africa's education and training crisis.* A review commissioned by the National Planning Commission, Nick Taylor, Jet education services, June .

Van Der Linde, C.H. 2002. *"The Role of Good Educational Management in a Changing South Africa"*. Education 122 (3). Project Innovation.

Wise, C & Bush, T (1999), *From teacher to manager: the role of the academic middle manager in secondary schools*. Educational Research Volume 41(2) 183-195.

Young, M. & Gamble, J.(Eds) 2006. *Knowledge, Curriculum and Qualifications for South African Further Education*. Published by HSRC Press.

APPENDIX 1: HOD QUESTIONAIRE

Appendix 1:
HOD questionnaire

The role of the HOD as an instructional leader in the managing, teaching and learning of the Accounting curriculum

By completing this questionnaire I agree to participate in this study. I do understand that I may benefit through the impact of this research on providing understanding of my leadership role in the managing, teaching and learning of the Accounting curriculum. I also agree to participation based on the confidentiality of all my responses provided below.

When appropriate please tick one relevant box only unless otherwise stated.

1. How many years have you been an HOD?

(a)0-1 years	(b)2-5 years	(c)6 -10 years	(d)11 years or more

2. How many years have you been an HOD at your current school?

(a)0-1 years	(b)2-5 years	(c)6 -10 years	(d)11 years or more

3. How many years did you teach before you became an HOD?

(a)Less than 5 years	(b)5-10 years	(c)More than 10 years

4. How many years did you teach Accounting before you became an HOD?

(a)0-1 years	(b)2-5years	(c)6-10 years	(d)11 years or more

5. How many years did you teach Accounting at Grade 12 level before becoming an HOD?

(a)0-1 years	(b) 2-5years	(c)6-10 years	(d)11 years or more

6. How many years did you teach Accounting at a grade 12 level whilst in your capacity as HOD?

(a)0-1 years	(b) 2-5years	(c)6-10 years	(d)11 years or more

7. If Accounting is not your main teaching subject, what is?

Subject(1)	
Subject(2)	

8. What is the highest level of academic education you have attained?

(Please tick only one box)

(a)	Part or whole of primary education	(e)	A first degree (eg. BA, BSc, BCom)
(b)	Part of secondary education	(f)	Post graduate diploma or certificate
(c)	Senior certificate(standard 10 or matric)	(g)	Post graduate degree-Honours
(d)	Post secondary diploma or certificate	(h)	Post graduate degree-Masters or PhD

9. If you received a degree, what subjects did you major in? And minor in?

Major	Minor
(a)	(a)
(b)	(b)

10. As an HOD in your current school, what would you say are the tasks that you spend the most time on?

You may tick more than one box

(a)	Teaching (more than an HOD load as per Education policy)	(e)	Disciplining learners
(b)	Overseeing teaching & curriculum	(f)	Liaising with parents
(c)	Administrative & departmental reporting	(g)	Assisting other members of management
(d)	Supervising teachers	(h)	Others, Specify:_____ _____

11. Amongst all the duties you have as an HOD, what would you say is the task you spend the least time?

You may tick more than one box

(a)	Teaching (more than an HOD load as per Education policy)	(e)	Disciplining learners
(b)	Overseeing teaching & curriculum	(f)	liaising with parents
(c)	Administrative & departmental reporting	(g)	Assisting other members of management
(d)	Supervising teachers	(h)	Others, Specify:_____ _____

12. What aspect of your role as HOD do you find most satisfying?

13. What aspect of your role as HOD do you find least satisfying?

14. Have you had any formal training to carry out your responsibilities as the Accounting HOD? If yes, describe the nature of this.

15. Are the Accounting educators fully qualified to teach accounting?

16. Do all the Accounting teachers in your department complete the curriculum?

17. If yes, what influences completing the curriculum?

18. If no, what impedes the completion of the curriculum?

19. Do you observe your Accounting teachers lessons?

Often	Sometimes	Rarely	Never

20. How often do you meet with your teachers?

Once a week	Once a month	Twice a month	Once a term
Twice a term	Once a year	Twice a year	Never

21. Over the past three years this schools matric Accounting pass rate has declined, improved or remained the same?

(a)	Declined
(b)	Improved
(c)	Remained the same

22. What is the main reason/s for this decline, improvement or equal pass rate?

23. What can you account as significant factor/s within the school that affect teaching and learning of Accounting?

You may tick more than 1 box

(a)	Teachers are absent or out of class often	(f)	There are too many disruptions to teaching time
(b)	The curriculum is watered down or simplified	(g)	Too much time is spent on disciplining student
(c)	The whole curriculum is not covered	(h)	Teachers are not fully qualified to teach Accounting
(d)	There are insufficient textbooks and other learning materials	(i)	None of these
(e)	The classes are too large	(j)	Other, Specify:_____ _____

24. Did you meet with the Accounting teachers to discuss the schools matric results of last year?

(a)	Yes	(b)	No

25. If yes, do you think it has had an impact on how teachers are planning to approach the matric exams this year?

(a)	Yes	(b)	No

26. How do you go about deciding the areas in need of professional development in the teaching of Accounting?

27. Have there been any professional development activities arranged for the Accounting teachers, in the last three years? If so, describe the nature of these activities.

28. In your professional capacity, describe what is the best way to teach Accounting?

(These questions are adapted for the purposes of this study from 'Leadership of curriculum and instruction in South African secondary schools- Hoadley & Ward, 2008')

TR-2011

APPENDIX 2A: SEMI-STRUCTURED INTERVIEW WITH HOD – CORE QUESTIONS

Appendix 2A:

SEMI STRUCTURED INTERVIEW with the HOD – CORE QUESTIONS

Greetings:

Introductory remarks:

Set the scene as to acknowledging time taken to participate, purpose of the research, confidentiality, the acceptance of tape recording the interview or not as well as any disclosure to show participants the report prior to submission as to whether changes should be made.

Questions to the H.O.D

1. How were the Accounting results in October 2010?
2. As the HOD of Accounting, what do you think are the reasons for the good or poor performance across the province?
3. What should be done to improve results?
    - What, in your opinion can the teacher do to improve the results
4. Do you think the current Accounting F.E.T. curriculum has led to improved teaching – or the reverse?
5. In your opinion, what steps can be taken to improve the implementation of the curriculum?
6. What were some of the challenges in the initial implementation of the NCS Accounting curriculum?
    - Who was responsible for ensuring that teachers knew what they had to do and that they understood the curriculum?
7. What are some of the major challenges you face as an Accounting HOD?
8. In your opinion, what steps can be taken to improve the teaching/methodology?
    - Do you think that Accounting can be presented in a more effective way?
    - Do you think that Accounting can be presented in a more practical manner?
9. What role do you play in the teaching and learning of accounting?
    - What do you do if a teacher in your department is struggling with teaching?

APPENDIX 2B: SEMI-STRUCTURED INTERVIEW WITH THE PRINCIPAL – CORE QUESTIONS

Appendix 2B:

SEMI STRUCTURED INTERVIEW with the PRINCIPAL – CORE QUESTIONS

Greetings:

Introductory remarks:

Set the scene as to thanking him/her for availing himself/herself and the assurance that this would not take up a lot of time. Briefly state the purpose of this research and assurance of confidentiality.

Questions to the Principal

- What were the October 2010 Accounting results?
  - Were they better or worse than in most schools?
  - Were they better or worse than in previous years?
- What are some of the major challenges Accounting Educators face in the teaching and learning of Accounting?
- What are some of the major challenges the Accounting HOD faces in the teaching and learning of Accounting?
- What role are you able to play in the HODS responsibilities towards managing, teaching and learning of accounting?
- What should be done to improve results?
  - What, in your opinion can the HOD and/or SMT do to improve the results?
- Do you feel that you are able to play any direct role in supporting the professional development of your Accounting HOD?
- What are some of the main things that disrupt the HOD from focusing on his/her responsibilities towards the teaching and learning of Accounting?
- Are there any opportunities (internal or external to the school) for Accounting educators to improve their teaching quality and learners results?

INTERVIEW ANALYSIS SCHEDULE (analysis of questions and other themes that may emerge)

What the Principal sees as his/her role in developing HODS as instructional leaders:

1. In learner performance and grade 12 results.
2. In curriculum instruction & delivery.
3. In the diagnosis of the areas in need of support required by the educator.
4. In areas in need of development for the HOD.
5. Within the concept of instructional leadership.
6. In data driven analysis and results: acknowledging the results as it appears in the last few years and moving forward towards improvement.

TR-2011

APPENDIX 2C: SEMI-STRUCTURED INTERVIEW WITH THE ACCOUNTING EDUCATOR – CORE QUESTIONS

Appendix 2C:

SEMI STRUCTURED INTERVIEW with the ACCOUNTING EDUCATOR– CORE QUESTIONS

Greetings:

Introductory remarks:

Set the scene as to acknowledging time taken to participate, purpose and nature of the interview, confidentiality, the acceptance of tape recording the interview or not as well as any disclosure to show participants the report prior to submission as to whether changes should be made.

Questions to the Accounting Educator

- What were the Accounting results in October 2010?
- What in your opinion are the principal reasons for the good or poor performance of Grade 12 Accounting results in the last few years?
- What, in your opinion can be done to improve the results?
- In your opinion, what steps can be taken to improve the teaching & learning of the Accounting discipline?
- Do you think that Accounting can be presented in a more effective and/or practical way?
- What are some of the major challenges you face as an Accounting Educator?
- From where would you like to have support for your teaching?
    - Provide details of the nature of the support you would require.
- Does senior management in your school use a system of monitoring your teaching progress? What is it?

INTERVIEW ANALYSIS SCHEDULE (analysis of questions and other themes that may emerge)

What the Educator perceives as the HODS roles and responsibilities:

7. In learner performance and grade 12 results.
8. In curriculum instruction & delivery.

9. In teacher development in terms of areas of need.
10. Within the concept of instructional leadership.
11. In content knowledge of the educator and that of the HOD.
12. In effectiveness or ineffectiveness of the HOD.
13. Whom does the educator value support from? (HOD, colleagues, senior management, colleagues from other schools, subject facilitators etc.)

TR-2011

APPENDIX 2D: FOCUS GROUP DISCUSSIONS– CORE QUESTIONS

Appendix 2D:

FOCUS GROUP DISCUSSIONS – CORE QUESTIONS

Greetings:

Introduction remarks:

Set the scene as to the purpose and nature of this discussion group, thereafter question learners about themselves and their schooling experience.

Discussion questions with senior Accounting learners:

- What are your reasons for taking Accounting as a subject at school level?
- How do you find the Accounting curriculum?
- What do you hope to gain from taking Accounting at school?
- Do you find this subject easy or difficult? Elaborate further!
- What can you suggest to make this subject easier and more interesting?
- Would you consider using your Accounting knowledge to pursue further studies?
- If no, give reasons!
- If yes, give reasons!
- What are some of the challenges you face in learning this subject?
- From where would you like to have support to make your learning experience successful?

FOCUS DISCUSSION GROUP ANALYSIS SCHEDULE (analysis of questions and other themes that may emerge)

What are some of the difficulties learners' experience:

14. In attaining good results.
15. In curriculum instruction & delivery.
16. In overall understanding of this discipline.
17. In attaining the necessary support needed.

TR-2011

APPENDIX 3A: INFORMATION SHEET



Appendix 3A

INFORMATION SHEET

for

DISTRICT SUBJECT FACILITATOR , SCHOOL PRINCIPAL, HEADS OF DEPARTMENT AND ACCOUNTING EDUCATORS

Dear Department official, School Principal, Accounting Head of Department and Accounting Educators

I, Thanesha Rajoo, postgraduate Master of Education student at the University of Witwatersrand, wish to conduct research on the influence of instructional leadership on learner performance in Accounting at a Further Education and Training (F.E.T.) level of secondary schooling.

This study is for degree purposes and the title of this research report is:
An investigation of the role of the Head of Department (HOD) as an instructional leader in the managing, teaching and learning of the accounting curriculum in four secondary schools within a District in Gauteng in the context of recent high failure rates in this subject

The main purpose of this study is to investigate the role of the Accounting HOD for effective teaching and learning of Accounting in the F.E.T. phase of secondary public schooling.

I will be using a case study approach. The participants will be HODS in the Economic and Management Sciences Department from four secondary schools; the Principal of each of the four schools; Accounting Educators teaching Grade 10, 11 and 12 at each of the four schools and learners who will be invited to participate in focus group discussions per grade 10, 11 and 12 at each of the 4 schools.

The method of data collection will be a qualitative one which will include: (i) an information sheet completed by the HOD only (in the form of a questionnaire which requires biographical data; selective information of the practices of the HODS, other school matters pertaining to this research and other related background questions); (ii) Semi-structured interviews with the HODS and Principals which would be captured by means of audio recording; (iii) Semi-structured group interviews with the Accounting Educators which would be captured by means of audio recording and (iv) Focus discussion groups with Accounting learners which would be captured by means of audio recording at the discretion

of the Principal and HODS.

Once the data has been collected and analysed, and the research report drafted, the audio-recordings and transcripts will be kept locked in the researcher's department safe at the Wits School of Education and destroyed after 3 years. The data collection will take place in term 1 and/or 2 of 2011 and the time required of each participant is stipulated in each consent letter offered to the participants.

Participation of the participants in this research is voluntary and if they so wish may withdraw from the study at any point in time without accountability. They also may choose to leave any part of the information gathering sheet unanswered and decline answering any question posed to them during the interview. Participants will be guaranteed anonymity in that labels and pseudonyms will be used for their schools and themselves respectively. If a person other than either of the researchers will be used to transcribe the audio-recordings of the interview, anonymity is still guaranteed.

I look forward to your support in my study.

Should you require further information, please contact me:

Researcher:
Ms Thanesha Rajoo
Office: 011-7173054
Cell: 072 2255528
e-mail: thanesha.rajoo@wits.ac.za

Thanking you in anticipation
Ms Thanesha Rajoo (Date:24 July 2011)

APPENDIX 3B: INFORMATION SHEET



Appendix 3B

INFORMATION SHEET

for

LEARNER PARTICIPANTS

Dear Learner

My name is Thanesha Rajoo. I am studying towards my Master of Education degree at the University of Witwatersrand for which I need your assistance.

The title of my research project is:
An investigation of the role of the Head of Department (HOD) as an instructional leader in the managing, teaching and learning of the accounting curriculum in four secondary schools within a District in Gauteng in the context of recent high failure rates in this subject.

The aim of my study is to find out the role of the Accounting HOD for the effective teaching and learning of Accounting.

I will be providing questionnaires to the Accounting HOD and conducting interviews with the Accounting HOD, Principal and Accounting Educators at four different high schools. I will also be conducting focus group discussions with Accounting learners in grade 10, 11 and 12.

I therefore wish to include you in this study by inviting you to participate in a focus group discussion. This means that you will be part of a group of approximately 5 other learners from your grade. The discussion is about your experiences, interests, successes and/or difficulties you may encounter in the learning of accounting. During the discussions there will be no right or wrong answers and you should feel free and comfortable to say exactly what you feel. Your honest responses will be greatly appreciated.

After I have collected the information and used it, I will keep it locked away for a period of 3 years after which I will destroy it. The discussions will take place in term 1 and/or 2 of 2011 during school time but without interfering with teaching and learning time based on the suitability and discretion of the Principal, HOD and Educators.

Your participation in this study is voluntary and if you wish, you may withdraw from the study at any point in time without giving an explanation. If you do not want to answer any question posed to you, you do not need to. Your identity will be protected and at no time will it be revealed to anybody. I will use false labels and names for your school and yourself. If a person other than myself will be used to transcribe the audio-recordings of the discussions, your identity will still be protected.

I look forward to your support in my study.

Should you require further information, please contact me:

Researcher:
Ms Thanesha Rajoo
Office: 011-7173054
Cell: 072 2255528
e-mail: thanesha.rajoo@wits.ac.za

Thanking you in anticipation
Ms Thanesha Rajoo.....Date:.....

APPENDIX 3C: INFORMATION SHEET



Appendix 3C

INFORMATION SHEET

for

PARENTS of LEARNER PARTICIPANTS

Dear Parent

My name is Thanesha Rajoo. I am studying towards my Master of Education degree at the University of Witwatersrand for which I need the assistance of your child/ward.

The title of my research project is:
An investigation of the role of the Head of Department (HOD) as an instructional leader in the managing, teaching and leaming of the accounting curriculum in four secondary schools within a District in Gauteng in the context of recent high failure rates in this subject.

The aim of my study is to find out the role of the Accounting HOD for effective teaching and learning of Accounting.

I will be providing questionnaires to the Accounting HOD and conducting interviews with the Accounting HOD, Principal and Accounting Educators at four different high schools. I will also be conducting focus group discussions with Accounting learners in grade 10, 11 and 12.

I therefore wish to include your child/ward in this study by inviting him/er to participate in a focus group discussion. This means that s/he will be part of a group of approximately 5 other learners from his/er grade. The discussion is about his/er experiences, interests, successes and/or difficulties s/he may encounter in the learning of accounting. During the discussions there will be no right or wrong answers and s/he should feel free and comfortable to say exactly what s/he feels. His/er honest responses will be greatly appreciated.

After I have collected the information and used it, I will keep it locked away for a period of 3 years after which I will destroy it. The discussions will take place in term 1 and/or 2 of 2011 during school time but without interfering with teaching and learning time based on the suitability and discretion of the Principal, HOD and Educators.

His/er participation in this study is voluntary and if s/he wishes, s/he may withdraw from the study at any point in time without giving an explanation. If s/he does not want to answer any question posed, s/he does not need to. His/er identity will be protected and at no time will it be revealed to anybody. I will use false labels and names for your child/ward and his/er school. If a person other than myself will be used to transcribe the audio-recordings of the discussions, his/er identity will still be protected.

I look forward to your support in my study.

Should you require further information, please contact me:

Researcher:
Ms Thanesha Rajoo
Office: 011-7173054
Cell: 072 2255528
e-mail: thanesha.rajoo@wits.ac.za

Thanking you in anticipation
Ms Thanesha Rajoo.....Date:.....

APPENDIX 4A: REQUEST FOR PERMISSION



Appendix 4A

REQUEST FOR PERMISSION

GDE (This serves as the covering letter to accompany the GDE Request form)

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, request your permission to conduct a study on the effect that instructional leadership has on learner performance in accounting education – the details of which are provided in the attached information sheet and on the prescribed GDE request form.

Kindly sign this form:

I, **(full name) ……..……** in the capacity of **(state position within the Department of Education) ……** acknowledge receipt of the information sheet and declare that I fully understand the contents thereof.

I grant /do not grant permission **(delete whichever is inapplicable)** for the study to be conducted.

GDE official:

Signature: …….. Date: ……..

Mrs Thanesha Rajoo:

Signature: …….. Date: …….

APPENDIX 4B: REQUEST FOR PERMISSION



Appendix 4B

REQUEST FOR PERMISSION

RESEARCH SITE

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, request your permission to conduct a study on the effect that instructional leadership has on learner performance in accounting education – the details of which are provided in the attached information sheet.

Kindly sign this form:

I, **(full name) ……..……** in the capacity of **(state position in your school) ……** acknowledge receipt of the information sheet and declare that I fully understand the contents thereof.

I grant /do not grant permission **(delete whichever is inapplicable)** for the study to be conducted.

School Principal:

Signature: …….. Date: ……..

Mrs Thanesha Rajoo:

Signature: …….. Date: …….

APPENDIX 5A: REQUEST FOR CONSENT



Appendix 5A

REQUEST FOR CONSENT

HEAD OF DEPARTMENT PARTICIPANTS

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, wish to invite you to participate in my study, on the influence that instructional leadership has on learner performance in Accounting at the further education and training level of secondary public schooling.

This research attempts to add value to the teaching and learning of accounting by strengthening classroom practice and ultimately improving learner performance. This study views your prospective participation as a positive influence on improvement for accounting education as a whole.

I would like to assure you that the findings of this study would be available to you if you so wish.

Kindly sign this form:

I, **(full name) ……..……, Head of Department** in Accounting of (state name of school) **……** acknowledge receipt of the information sheet and declare that I fully understand the contents thereof. I am aware that:

- My participation is voluntary and that I may withdraw from the study at any time;
- I can leave any part of the questionnaire unanswered;
- I am also invited to participate in a semi structured interview;
- I can decline answering any question posed to me during the interview session;
- I am guaranteed anonymity i.e. the student/researcher will use labels and pseudonyms for my school and me, respectively;
- My participation in the study will not affect me adversely; and
- The study will take place during term 1 and/or 2 of 2011 and would take up approximately an hour of my time. (Approximately 30 minutes would be sufficient to complete the questionnaire).

I consent/do not consent (delete whichever is inapplicable) **to be a participant of the study.**

Signature: …….. Date: ……..

Mrs Thanesha Rajoo
Signature: …….. Date: …….

APPENDIX 5B: REQUEST FOR CONSENT



Appendix 5B

REQUEST FOR CONSENT

PRINCIPAL PARTICIPANTS

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, wish to invite you to participate in my study, on the influence that instructional leadership has on learner performance in Accounting at the further education and training level of secondary public schooling.

This research attempts to add value to the teaching and learning of accounting by strengthening classroom practice and ultimately improving learner performance. This study views your prospective participation as a positive influence on improvement for accounting education as a whole.

I would like to assure you that the findings of this study would be available to you if you so wish.

Kindly sign this form:

I, **(full name) …… Principal** of (state name of school**) ……** acknowledge receipt of the information sheet and declare that I fully understand the contents thereof. I am aware that:

- I am invited to participate in a semi structured interview;
- My participation is voluntary and that I may withdraw from the study at any time;
- I can decline answering any question posed to me during the interview session;
- I am guaranteed anonymity i.e. the student/researcher will use labels and pseudonyms for my school and me, respectively;
- My participation in the study will not affect me adversely; and
- The study will take place during term 1 and/or 2 of 2011 and would take up approximately thirty minutes of my time.

I consent/do not consent (delete whichever is inapplicable) **to be a participant of the study.**

Signature: …….. Date: ……..

Mrs Thanesha Rajoo
Signature: …….. Date: …….

APPENDIX 5C: REQUEST FOR CONSENT



Appendix 5C

REQUEST FOR CONSENT

EDUCATOR PARTICIPANTS

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, wish to invite you to participate in my study, on the influence that instructional leadership has on learner performance in Accounting at the further education and training level of secondary public schooling.

This research attempts to add value to the teaching and learning of accounting by strengthening classroom practice and ultimately improving learner performance. This study views your prospective participation as a positive influence on improvement for accounting education as a whole.

I would like to assure you that the findings of this study would be available to you if you so wish.

Kindly sign this form:

I, **(full name) ……..……Educator** in Accounting of (state name of school) **……** acknowledge receipt of the information sheet and declare that I fully understand the contents thereof. I am aware that:

- I am invited to participate in a semi structured group interview;
- My participation is voluntary and that I may withdraw from the study at any time;
- I can decline answering any question posed to me during the interview session;
- I am guaranteed anonymity i.e. the student/researcher will use labels and pseudonyms for my school and me, respectively;
- My participation in the study will not affect me adversely; and
- The study will take place during term 1 and/or 2 of 2011 and would take up approximately an hour of my time.

I consent/do not consent (delete whichever is inapplicable) **to be a participant of the study.**

Signature: …….. Date: ……..

Mrs Thanesha Rajoo
Signature: …….. Date: …….

APPENDIX 5D: REQUEST FOR CONSENT



Appendix 5D

REQUEST FOR CONSENT FROM THE LEARNER PARTICIPANTS

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, wish to invite you to participate in my study, on the influence that leadership has on learner performance in Accounting at a public schooling level.

This research attempts to add value to the teaching and learning of Accounting by strengthening classroom practice and ultimately improving learner performance. This study views your prospective participation as a positive influence on improvement for Accounting education as a whole.

I would like to assure you that the findings of this study would be available to you if you so wish.

Kindly sign this form:

I, **(full name)** ……**learner** at …….....(state name of school) acknowledge receipt of the information sheet and declare that I fully understand the contents thereof. I am aware that:

- My participation is voluntary and that I may withdraw from the study at any time;
- I am invited to participate in a discussion group.
- I can decline answering any question posed to me during the discussion session;
- I am guaranteed anonymity i.e. the student/researcher will use labels and false names for my school and me, respectively;
- My participation in the study will not affect me adversely; and
- The study will take place during term 1 and/or 2 of 2011 and would take up approximately an hour of my time (which would not involve my lesson time or after school hours).

I consent/do not consent (delete whichever is inapplicable) **to being a participant of the study.**

Signature: …….. Date: ……..

Mrs Thanesha Rajoo
Signature: …….. Date: …….

APPENDIX 5E: REQUEST FOR CONSENT



Appendix 5E

REQUEST FOR CONSENT FROM PARENT/GUARDIAN/ CAREGIVER

LEARNER PARTICIPANTS

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, wish to invite your child/ward to participate in my study, on the influence that leadership has on learner performance in Accounting at a public schooling level.

This research attempts to add value to the teaching and learning of Accounting by strengthening classroom practice and ultimately improving learner performance. This study views your child's/ward's prospective participation as a positive influence on improvement for Accounting education as a whole.

I would like to assure you that the findings of this study would be available to you and/or your child if you so wish.

Kindly sign this form:

I, **(full name)** ……**parent** of…….....**child/ward** in (state name of school) …… acknowledge receipt of the information sheet and declare that I fully understand the contents thereof. I am aware that:

- His/er participation is voluntary and that s/he may withdraw from the study at any time;
- S/he is invited to participate in a discussion group.
- S/he can decline answering any question posed to him/er during the discussion session;
- S/he is guaranteed anonymity i.e. the student/researcher will use labels and false names for his/er school and him/er, respectively;
- His/er participation in the study will not affect him/er adversely; and
- The study will take place during term 1 and/or 2 of 2011 and would take up approximately an hour of his/er time (which would not involve his/er lesson time or after school hours).

I consent/do not consent (delete whichever is inapplicable) **to my child/ward being a participant of the study.**

Signature: …….. Date: ……..

Mrs Thanesha Rajoo
Signature: …….. Date: …….

APPENDIX 6A: REQUEST FOR CONSENT



Appendix 6A

REQUEST FOR CONSENT FOR AUDIO-RECORDING OF THE INTERVIEW

PARTICIPANT-HEAD OF DEPARTMENT (HOD)

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, seek your consent to have the interview with you audio-recorded and transcribed.

Kindly sign this form:

I understand that the transcriptions will be used in conjunction with the questionnaire data I will be providing and analysed for the purposes of this study. I also understand that I will remain anonymous throughout this study.

I, **(full name) ……..…… Head of Department** at (state name of school) **……** acknowledge receipt of the information sheet and declare that I fully understand the contents thereof. I also understand the contents of this request to engage in an interview with the researcher of this study and have the interview recorded.

I grant /do not grant consent (delete whichever is inapplicable) **for the interview to be audio-recorded.**

Interviewee
Signature: …….. Date: ……..

Mrs Thanesha Rajoo
Signature: …….. Date: …….

APPENDIX 6B: REQUEST FOR CONSENT



Appendix 6B

REQUEST FOR CONSENT FOR AUDIO-RECORDING OF THE INTERVIEW

PARTICIPANT- SCHOOL PRINCIPAL

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, seek your consent to have the interview with you audio-recorded and transcribed.

Kindly sign this form:

I understand that the transcriptions will be used in conjunction with the questionnaire data provided and analysed for the purposes of this study. I also understand that I will remain anonymous throughout this study.

I, **(full name) …… Principal** at **(state name of school) ……** acknowledge receipt of the information sheet and declare that I fully understand the contents thereof. I also understand the contents of this request to engage in an interview with the researcher of this study and have the interview recorded.

I grant /do not grant consent (delete whichever is inapplicable) **for the interview to be audio-recorded.**

Interviewee
Signature: …….. Date: ……..

Mrs Thanesha Rajoo
Signature: …….. Date: …….

APPENDIX 6C: REQUEST FOR CONSENT



Appendix 6C

REQUEST FOR CONSENT FOR AUDIO-RECORDING OF THE INTERVIEW

PARTICIPANT-EDUCATOR

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, seek your consent to have the interview with you audio-recorded and transcribed.

Kindly sign this form:

I understand that the transcriptions will be used in conjunction with the questionnaire data provided and analysed for the purposes of this study. I also understand that I will remain anonymous throughout this study.

I, **(full name) ……..…… Educator** at (state name of school) **……** acknowledge receipt of the information sheet and declare that I fully understand the contents thereof. I also understand the contents of this request to engage in a group interview with the researcher of this study and have the interview recorded.

I grant /do not grant consent (delete whichever is inapplicable) **for the interview to be audio-recorded.**

Interviewee
Signature: …….. Date: ……..

Mrs Thanesha Rajoo
Signature: …….. Date: …….

APPENDIX 6D: REQUEST FOR CONSENT



Appendix 6D

REQUEST FOR CONSENT FROM PARENT/GUARDIAN/CAREGIVER FOR AUDIO-RECORDING OF THE INTERVIEW

PARTICIPANT-LEARNER

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, seek your consent to have the discussion group with your child/ward participant, audio-recorded and transcribed.

Kindly sign this form:

I understand that the transcriptions will be used in conjunction with the questionnaire data provided and analysed for the purposes of this study. I also understand that my child will remain anonymous throughout this study.

I, **(full name) ……..…… parent** of……. **child/ward** at (state name of school) **……** acknowledge receipt of the information sheet and declare that I fully understand the contents thereof. I also understand the contents of this request for my child/ward to engage in a discussion group with the researcher of this study and have the discussion recorded.

I grant /do not grant consent (delete whichever is inapplicable) **for the discussion with my child/ward to be audio-recorded.**

Parent
Signature: …….. Date: …….

Mrs Thanesha Rajoo
Signature: …….. Date: …….

APPENDIX 6E: REQUEST FOR CONSENT



Appendix 6E

REQUEST FOR CONSENT FROM PARENT/GUARDIAN/CAREGIVER FOR AUDIO-RECORDING OF THE INTERVIEW

PARTICIPANT-LEARNER

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Master of Education student, seek your consent to have the discussion group with your child/ward, audio-recorded and transcribed.

Kindly sign this form:

I understand that the transcriptions will be used in conjunction with the questionnaire data provided and analysed for the purposes of this study. I also understand that my child/ward will remain anonymous throughout this study.

I, **(full name) ……..…… parent** of……. **child/ward** at (state name of school) **……** acknowledge receipt of the information sheet and declare that I fully understand the contents thereof. I also understand the contents of this request for my child/ward to engage in a discussion group with the researcher of this study and have the discussion recorded.

I grant /do not grant consent (delete whichever is inapplicable) **for the discussion with my child/ward to be audio-recorded.**

Parent
Signature: …….. Date: …….

Mrs Thanesha Rajoo
Signature: …….. Date: …….