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An exploratory study of the role of contextualized leadership development in making a positive difference in the professional practice of Accounting Departmental Heads (DH) in low performing schools in Gauteng

By

Thanesha Rajoo

A thesis submitted to the Wits School of Education, Faculty of Humanities, University of the Witwatersrand in fulfilment of the requirements for the degree of

Doctor of Philosophy

In the Division of Educational Leadership and Policy Studies (ELPS)

Faculty of Humanities

At the

University of Witwatersrand (Wits)

Supervisor: **Professor Felix Maringe**

ETHICS PROTOCOL NUMBER: **2017ECE036D**

March 2022

Wits Plagiarism Declaration (of Originality)

I, Thanesha Rajoo, hereby declare that this thesis, entitled

An exploratory study of the role of contextualized leadership development in making a positive difference in the professional practice of Accounting Departmental Heads (DH) in low performing schools in Gauteng,

is submitted in accordance with requirements of the Department of ELPS, Wits School of Education at the University of the Witwatersrand for the degree **Doctor of Philosophy.** I hereby declare that this thesis is my own work and it has not been submitted before for examination to any other institution of higher learning. All sources cited or quoted in this research paper are indicated and are acknowledged in a comprehensive list of references.



Thanesha Rajoo

March 2022

DEDICATION

This thesis is dedicated to generations that came before me, and to those that will follow.

To my parents, my DAD, the late Mr Magalinge (Maga) Govender, and my Mum, Mrs Parvathi (Mali) Govender, for all that I am today.

To my Dad: Even though we had to learn to make a life without you, you have been my biggest inspiration through all your love and teachings with which you endowed on me. You taught me so many principles of life that to this day I live by. You inspired me to do great things. You taught me what it means to stay true to myself, be tolerant and open minded to others, and to look at the world with kindness and humility. I know how proud this would have made you!

To my Mum: life has not been easy nor kind to you, yet in your quiet composure you trusted that your children would know what and when to do the right things. Thank you!

To my beautiful children, Mikayra and Livaran: Never forget that you are destined for greatness. I hope this thesis, and all you know it has symbolized, is a reminder of that!

To my husband, Priven, for giving me the freedom to pursue this much desired goal, THANK YOU!

To my brother, Mr Ugesparan Magalinge Govender: As teenagers we found ourselves in an unthinkable position of having to figure life out for ourselves. Nobody could ever know what it was like when the carpet was pulled from under us. We went through life figuring things out for ourselves, without having the unconditional love, emotional guidance and support that we desperately needed, BUT with the grace and mercy of God, and the belief, respect and love we earned along the way, we made it, and we have done each other proud! This thesis signifies what we were always capable of achieving.

To my selfless special Naicker and Pillay family from Verulam, KZN, and to the rest of my extended family whom are too many to name, who always thought I was more than I myself thought I could be, who saw something in me that I often questioned myself, who proudly spoke of me as if I were going to accomplish great things, thank you!!

You have taught me what the philosophy of UBUNTU truly means…Thank you!

"I AM BECAUSE OF ALL OF YOU"

Finally, there is something I am willing to be defined by…

ACKNOWLEDGEMENTS

I would like to express my appreciation for the following people without whose support it may not have been imaginable to complete this work:

To my supervisor Professor Felix Maringe for his patience. THANK YOU!

To my critical reader, Dr Jane Skinner whom has been nothing short of a mentor to me. Her belief in my scholarship when at times I struggled to believe in myself, is what motivated me to keep going. I am ETERNALLY grateful.

To the Wits School of education under the leadership of Professor Maringe for the wide-ranging support along the years. I truly appreciate all these ways to make this possible.

To the Mathew Goniwe School of leadership who funded my pilot project back when there wasn't anything like this offered anywhere in the country, and for buying into my vision for a course that could help leadership rethink better ways in doing things.

To all the participants in this study and my colleagues that have supported and trusted that I knew what they needed to become better leaders and been willing to learn and travel the journey with me.

It would not be moral and honourable of me if I did not acknowledge the wonderful programme capacitating school leaders, that I had the privledge of being a syndicate leader in, led under the directorship of two admirable visionaries; Ms Linda Vilakazi and Dr Muavia Gallie. They inspired me to design my very own project aligned with my passion for middle leadership improvement in the South African schooling system.

I wish to acknowledge my husband, Priven for being there for me at times that really counts. Never forget how much I appreciate it!

To my children, Mikayra and Livaran, for their love and support throughout my journey getting here. Without you both this may not have been worth the long enduring hours that ended up being days, months and years.

ABSTRACT

The purpose of this doctoral research was to carry out an exploratory study intended to understand the situation of Accounting middle managers (Departmental Heads) in low performing schools in one Province of South Africa (Gauteng); their specific leadership development needs; and requirements for quality school management such that the content of existing and future specialized and focused Accounting development preparation could take into account, and better meet, the needs of Departmental Heads (DHs) in high school Accounting education. The viability of Accounting education as a high school discipline/subject is at stake. The numbers of learners writing Accounting at the Grade 12 level in South African public schools has dropped by approximately 36% over the last 12 Years. In 2010, 165 522 learners wrote the National Senior Certificate Accounting exam and in 2021 this number decreased to 105 894 (refer to table 1). This study has attempted to identify the context within which this situation has emerged and to identify the nature of the problems. A Complexity Leadership Theory (CLT) framework suggests the reconceptualising of leadership of accounting education by elevating the potential of the Accounting DH within this tier of leadership**.** The study used a case study approach involving 111 DHs and 15 Subject Advisors from Gauteng low-performing public high schools in 2015 as the background of the study and 14 of these respondents were again the subject of this study in 2018. The data sources included an information sheet, semi structured interviews, focus discussion groups, and non-participatory observations at subject advisor meetings, as well as scrutiny of documents. Using thematic content analysis, a number of recurrent themes emerged. These encompassed overarching themes such as the state of education and Accounting education in low performing schools in Gauteng; the contextual realities of Accounting Departmental Heads (middle managers) and the development needs of these middle managers from DH leadership experiences through leadership development. The focus overall was on the support and development required to enable Accounting DHs in these schools to become more effective curriculum, subject and departmental leaders. Eight of the DH respondents and six of the Subject Advisors who participated in 2018 were able to include their reflections from the pilot leadership development skills course, designed and led by the researcher in 2015. The study was based on the assumption that understanding the context in which Accounting Departmental Heads lead will be essential to understanding their development needs and thus to designing support systems for them to become effective leaders. The theoretical underpinnings of CLT enabled an understanding of the issues

beyond the current picture of failure, decline and ineffectual leadership. CLT was suitable for encompassing the very challenging wider contextual realities of these schools along with widely experienced leadership failure within each school. Without this different lens the current problems appear intractable and destined to lead in the foreseeable future to the government abandoning the subject of Accounting altogether as a high school subject, with consequent serious effects on the economy of the country.

The main research question was: Can leadership development in low performing schools contribute to school and subject leadership transformation? Sub-questions were: What challenges do low performing schools bring to the roles and responsibilities of DHs? What opportunities do low performing schools create for the transformation of effective DH practice? and What practical openings exist in current contexts for the realization of contextualized leadership development?

The findings indicated an almost universal interest in understanding better approaches to leadership amongst the participants (both DHs and Subject Advisors). This was evident from their keenness to attend the leadership short course in the first place, and from the extremely high scores recorded which indicated their strong appreciation of its content. Thus, the building blocks for success are clearly evident and present. Whilst each of these participants have spoken of pockets of enabling progressive ways of carrying out their roles, responsibilities and practice since the development process, the fairly limited evidence three years later of successful implementation of these approaches was however an indication of the remaining structural barriers to their success. It appears that complex adaptive leadership styles would need to be enabled by government policy if they are to reach down to the teacher in the classroom and her learners – but this should not be impossible to achieve.

The thesis adds to both the theoretical and empirical literature concerning middle management in secondary schooling, and particularly in Accounting education in low performing schools in South Africa. There is a lack of other research into the role of middle management/ middle leadership and the crucial role that Departmental Heads, as middle leaders, can potentially play in school improvement, especially in low performing schools. The theoretical underpinnings developed from complexity leadership theory and the framework provided are also innovative theoretically and of potentially key importance for further research in this area.

Keywords:

Accounting education; low performing schools; complexity leadership theory; middle leadership; (contextualised) leadership development.

LIST OF ABBREVIATIONS

CAPS	Curriculum, Assessment & Policy statement
CAS	Complex Adaptive Systems
CLT	Complexity Leadership Theory
DBE	Department of Basic Education
DoE	Department of Education
ELRC	Education Labour Relations Council
EMS	Department of Economic and Management Sciences
F.E.T.	Further Education and Training Phase (Grade 10 – 12)
GDE	Gauteng Department of Education
DH	Departmental Head - secondary school level (also sometimes referred to in the literature and this study as the middle manager or middle leader)
HoD	Head of Department (prior to the name change to Departmental Head) - secondary school level (also sometimes referred to in the literature and this study as the middle manager or middle leader)
IL	Instructional leader/leadership
MM	Middle manager
NCS	National Curriculum Statement – Accounting
NSC	National Senior Certificate
PAM	Personnell Administrative Measures
SMT	Senior Management Teams at public schools in South Africa.

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CHAPTER 1: INTRODUCTION AND CONCEPTUALISATION OF THE PROBLEM

1.1 INTRODUCTION

The purpose of this chapter is to introduce the research project. The chapter covers the context of the study, its rationale, the study's aim, objectives and research questions, an outline of the literature reviewed and the research design adopted, along with a brief discussion of the conceptual framework which guided the research, and an outline of the chapters.

To understand leadership at the middle management level of South African public schools requires an understanding of the role and responsibilities that Heads of Department (DHs), at this tier of school management, are assigned within the parameters of their job description as set out by official government policy (DBE, 2016). That these roles and responsibilities are not implemented easily in practice across public schools, suggests that Departmental Heads require targeted development to carry out their roles effectively (Mestry, 2017; Harris & Jones, 2018). This is the heart of the issue to be investigated. The thesis argues further that the role assigned by official policy has severe limitations. The identification of these limitations, along with the specific development needs of this group of middle managers (Accounting Departmental Heads) will, it is hoped, form a stong research basis from which future leadership development programmes can grow. It is further argued that to empower this neglected tier of leadership by taking note of the complexity of their role within the specific contexts of their lives, will help to address the crisis currently existing within the Acountancy discipline in low performing South African Government schools.

1.2 CONTEXT OF THE STUDY

There are known to be many problems facing South African education[1], these necessarily affecting the most disadvantaged schools most severely – from requiring money for resources for development of teachers, to overcoming teacher shortages, improving facilities and

[1] "A mixed bag for SA Education" (Fast Facts No 9/2019 / September 2019 / Issue 17); "Schools drag South Africa down" (Fast Facts no 2/2016/Feb 2016/Issue 294)

amenities (for instance, providing well-stocked libraries, well-equipped science laboratories, computer facilities and sports facilities) as well as bringing new and better ways of doing things to improve the overall education services (Myende & Chikoko, 2014; Shalem & DeClerq, 2019). These, combined with the disadvantaged socio-economic background of many learners, mean that poor educational achievement in South African public schools is inescapable (Van Scheers & Wild, 2010; Jansen & Blank, 2014; Spaull & Jansen, 2019).

The South African public-school system is regulated by many Acts of Parliament such as the South African Schools Act 1996 (Act 84 of 1996); the Employment of Educators Act, 1998 (Act 76 of 1998); the South African Council of Educators Act, 2000 (Act 31 of 2000) and by many updated institutional policies and strategies (for example, the DBE Annual Performance Plan, 2021). These involve the governance, management and administration of the nine Provinces. The Education system is led by the Minister of Basic Education, who devolves leadership within each Province to the MEC of the province's education system. In turn each provincial MEC entrusts or delegates responsibility to each of the provinces' Education Districts. There are 15 Education Districts in Gauteng, which is the province selected for this study. The larger the school districts within each province the greater the need for more than one Subject Advisor. Subject advisors are the liaison between the education department and the management of each subject offered in the education system, Accounting being one of them. Within the school, the school management team comprises the Principal, Deputy Principal and the Departmental Heads representing each cluster of subjects, and serving as the internal leadership of each subject. As the external leadership of the subject for the school, the role of the Subject Advisors should ideally involve sharing leadership at school level with DHs. That this is not always the case is shown by empirical evidence (Ngwenya, 2012; Malinga, 2016; Jaca, 2018) and reinforced by the data gathered for this study, which suggests that many Subject Advisors do not acknowledge this obligation and often bypass the leadership structures set up at school level, in order to work directly with the Accounting teachers.

1.2.1 Accounting Education

Accounting is the primary language of business used to process, integrate and disseminate information throughout the veins of business activities. As a school subject it is the basis for

understanding the financial activities and conditions of business (Diseko & Modiba, 2016). Learners choosing Accounting at a Further Education and Training level can use these skills, values, knowledge and attitudes not only to progress in a career in the financial world, but also to inform their daily lives and the lives of others around them. Hope in South Africa for a more qualified and educated nation lies largely with the youth keeping up with the demands for the future (Isaacs et al., 2007). The benefits of choosing Accounting allow learners to apply this knowledge to future business opportunities. Taking up these opportunities is also crucial in reducing the unemployment crisis South Africa currently faces. According to Statistics South Africa the unemployment rate is currently at its highest amongst the youth (StatsSA.gov.za, 2021). This is also confirmed by key studies conducted on the critical issues in South African education (Wolhuter, 2020).

Accounting as a subject offered in public schools in South Africa faces many challenges. Furthermore, the declining numbers of learners choosing Accounting, are a concern[2]. The numbers of Accounting learners sitting for the NSC examinations have dropped by 36% over the last 12 years.

TABLE 1-1: NSC ACCOUNTING NUMBERS

Year	No. Wrote	Year	No. Wrote	Year	No. Wrote
2021	105 894	**2020**	92 767	**2019**	80 110
2018	90 278	**2017**	103 427	**2016**	128 853
2015	140 474	**2014**	125 987	**2013**	147 950
2012	137 587	**2011**	140 849	**2010**	165522

Whilst many reasons can be offered for this situation, including the changes to the curriculum, superficial teaching practices, and poor assessment strategies (Ngwenya, 2012), the literature reviewed for this study points to a strong need for the better management of teaching and learning (Ali & Botha, 2006; Christie, Butler & Potterton, 2007; Taylor, 2008;

[2] NSC Diagnostic report statistics for Accounting between years 2010 - 2021

Hoadley & Ward, 2008; Bush & Glover, 2008; Bush, et. al., 2009). The development of leadership is understood to be a crucial approach to improving the quality of the South African education system as a whole (Williams, 2015; Niewenhuis, 2015; Seobi & Wood, 2016). These authors all see the quality of education in South Africa as poor overall and failing to reach the level required to operate in a global arena. "There are many things that education and development in Africa was supposed to be about, but which it is still not doing" (Hoppers, 2017; Amnesty International, 2020). Although the Department of Education has put initiatives in place to improve the quality of learner performance across South Africa (NECT: National Senior Certificate-Perspectives, facts and figures, 2018; DBE Diagnostic report, 2019; DBE: Annual report Vote no.14 - 2018-2019) this has not been enough (Spaull & Jansen 2019; Amnesty International, 2020) to provide the improvement required and there is evidence that the nature and content of such interventions often fails in its intention to improve the quality of education (Ngcobo & Tikly, 2010; Wills, 2019).

The list of schools showing low performance levels in Accounting[3] in Gauteng each year is therefore concerning (Annual Performance Plan, 2016-2019) and it appears that Accounting DHs are often underprepared and lack leadership skills (Jaca, 2018; Jaca, 2014; Nkabinde, 2012; Du Plessis, 2014). The significance of the responsibilities of middle management was pointed out as early as the implementation of the Education Reform Act of 1988 in the United Kingdom (UK) (Wise & Bush, 1999). This Act required DHs to monitor their colleagues' work in addition to their own teaching. However, fulfilling this role of middle leadership proved difficult to execute in the time provided. The same approach was initiated in New Zealand where educational reforms in the 1980's delegated more managerial responsibilities to middle leaders (Bassett, 2016). These roles have since grown in complexity and in the challenges faced (Bassett, 2016; Cardno & Bassett, 2015) – thus the growing need for support and development to be provided to improve their capabilities also began to be recognised (Bassett, 2016; Cardno & Bassett, 2015). If this support is lacking, this tier of leadership runs the risk of merely carrying out their functions/tasks in a superficial manner and in many cases simply as line managers rather than undertaking the core leadership roles of teaching,

[3] Statistics provided by the provincial accounting subject coordinator at the Gauteng Dept. of Education: 2014 – 51% of Gauteng schools offering accounting; 2015 – 52.9%, 2016 – 32%

learning and assessment development and support for their teams of teachers. In South African public schools, this problem is exacerbated with a middle manager of Accounting being a specialist in any of the economic science subjects: Accounting, Business Studies or Economics – not necessarily in Accountancy. DHs are therefore often leading the subject without being a specialist in its content, curriculum and pedagogy. (Further discussion of this situation is provided in subsequent chapters).

The term 'middle manager' is not normally used in the South African public education system, where 'Departmental Head' is the norm, but this study views 'middle management' as more appropriate for this portfolio as stipulated in the official policy documents and the Education Labour Relations Council collective agreement 8 of 2003 (ELRC, 1998; ELRC, 2003; ELRC, 2006; DBE, 2016). The roles, responsibilities and functions given to these middle managers are set out in the Education & Law Policy Handbook regulating South African public schools (described and distributed to schools as Circular 129 of 1998) - revised as PAM (2016). These government policies stipulate that the DH is expected to handle a teaching load of up to 85% of other teachers, while also providing curriculum and subject leadership, instructional leadership to teachers, and administering the department, as well as having a role within the school management team (SMT). Therefore, the term 'middle manager' or 'middle leader' can be seen as more appropriate (DBE 2016; Jaca, 2018). The interpretation of these official policies and the roles they set out, however, appear to be inconsistent across schools (Jaca, 2018; Jugdev, 2018). Evidence from the data gathered for this study confirms this conclusion.

> Developing leaders in schools has recently been identified as an area that requires attention (NSC results, Gauteng diagnostic report, 2016-2019) and yet the Integrated Strategic Planning Framework for Teacher Education and Development in South Africa (2011–2025), does not clearly identify or describe the type of development the middle manager should embark on, nor do these interventions specifically take into account the context within which middle managers operate. According to Elmore (2008: 207), "You can't improve a school's performance or the performance of any teacher or student in it, without increasing the investment in teachers' knowledge, pedagogical skills, and understanding of the students". Put another way, investing in the instructional support

and development of teachers is required to improve learner, teacher and school performance (Seobi & Wood, 2016).

1.3 THE STATEMENT OF THE PROBLEM

DHs are required to play a major role in leading the teaching and learning of Accounting. They are also key decision-makers and problem-solvers around issues of teaching, learning and assessment strategies in Accounting (content, curriculum and pedagogy). However, in many instances DHs are, firstly, not able to lead Accounting as many have a poor understanding of the subject; secondly they frequently lack leadership skills in guiding their teams of teachers in their core function of teaching and learning (Wills, 2019) and, thirdly, most have not been developed and supported to carry out such leadership.

1.3.1 The Rationale For The Study

De Nobile (2016) introduced new thinking around the concept of 'middle leadership' through developing a model of the roles of middle leaders which he saw as an under-researched and under-theorised field of study. However, the positive influence of quality leadership (generally senior leadership) on school success is understood and well documented (Mbokazi, 2013; Wolhuter, Van der Walt & Steyn, 2016; Leithwood, 2020), while the obverse also applies, and leadership development remains on the agenda of the SA Education Department (Vision, 2025). However very little is known about whether the interventions have, and are, making a difference. Also, it is noted that South Africa does not have a strong tradition of formal school leadership training, maybe because of the assumption that leadership is a naturally occurring attribute which develops in teachers as they mature and progress with their careers (Bush and Glover, 2009).

Positioning the researcher

With over 15 years of experience in secondary school education, progressing from teaching to becoming an accounting specialist and leading as a middle manager and senior manager, the researcher subsequently moved over to a tertiary environment specialising in teacher education. In the last 14 years, over and above specialising in teacher education, she has played an active role in capacity building programmes for school management teams throughout various schools in Gauteng. She therefore extended the recommendations made

from her Masters in Education to develop and design a leadership skills course to equip Accounting DHs to lead effectively. A proposal was presented to both the Accounting Chief Facilitator at the Gauteng Department of Education at the time, and to the Matthew Goniwe School of Leadership and Governance (MGSLG) who agreed to fund the project.

This resulting short course intervention with a group of Accounting DHs and their Subject Advisors, which took place in 2015, has provided the background to this study. This course started out for the good of the province which later became a valuable basis for a doctoral study. Consent was sought from the school leaders in the event of a research study having embarked from this. The principle or idea that foregrounded the intervention was based on supporting the DH in transforming his/her approach and attitude to leadership from one that was steeped in an administrative top-down 'compliance mode' as line manager, to one that allowed her to see herself as an agent of change and advanced her role as a leader of the teaching and learning of a specialist subject. With the apparently poor quality of leadership seen in Accounting education in many secondary schools, gaps were identified through an examination of related empirical studies (Ali & Botha, 2006; Hoadley, 2009; Rajoo, 2012) and research literature around the status of education in South Africa (Christie, 2008; Taylor, 2008; Jansen & Blank, 2014; Spaull & Jansen, 2019; Amnesty International, 2020). The leadership skills development programme that was then conceptualised for Accounting middle managers and Subject Advisors in low performing schools in Gauteng, was designed to capacitate these DHs in rethinking their leadership approach. Importantly this intervention also acknowledged the contextual limitations faced in the schools that were the focus of the study. The Gauteng Department of Education, represented by the Chief Accounting Facilitator, then identified a list of low performing schools from the NSC Accounting results. From this list, 111 Accounting DHs and 15 Accounting Subject Advisors of Gauteng public schools offering Accounting at Grade 10-12, were identified.

The Department of Education has focused its attention on intervention programmes to equip various levels of education providers in the pursuit of improving school performance (Vision, 2025). Each year education gets a considerable portion of the national budget. Millions[4] of

[4] Budget review 2017 on expenditure related to training and development in education

rands are spent on training and development to uplift the quality of education in schooling in South Africa. However, as noted above, not much is known about how much of such training and development learning is actually transferred into the workplace. There is no simple horizontal link between training and performance. It is a complex process where a number of factors need to be considered in order for a transfer of skills to take place.

Training can be regarded as a systematic approach to improve the knowledge, skills and attitudes of employees in order to improve both the performance of the trainee and organizational efficiency (Aamodt, 2007; Aguinis & Kraiger, 2009). The intention of leadership skills training, as in any training, is that it has a positive impact on the people led, and the productivity of individuals. Therefore, it was hoped that training and developing leaders in the specific skills required would benefit the trained (the curriculum leaders themselves) as well as teacher and learner performance.

How does one measure whether training has assisted the trained to implement and transfer the training? Assessing the levels of transference is also complicated in view of the adverse contextual factors many South African public schools face. This study was however able to re-connect with fourteen of the original participants in the intervention, three years later (2018) thus enabling a longitudinal 'glance' (although not a formal assessment) at the effects on participants looking particularly at the influence that DH leadership appeared to be having on the challenges facing teaching, learning and performance in Accounting. The difficulties, challenges, and constraints found by middle level leaders at low performing schools were therefore also interrogated.

The evolving nature of leadership cannot be disregarded (Bush & Glover, 2014). Whilst the formal structures within which a school is set up are designed for their smooth functioning, the very same structures may be creating inconsistencies due to the diverse cultures that different schools experience (Bush & Glover, 2016). Leadership skills development thus needs to consider (beyond the hierarchical formal structures of leadership and management) what is necessary for middle managers to understand (actual teaching and learning prerequisites). It is not a simple process of a horizontal link between training and performance but rather a complex process where a number of factors need to be considered (De Nobile, 2018).

1.3.2 Aims, Objectives and Research Questions

This case study was therefore designed to explore the leadership practice approaches of a sample of Accounting DHs in underperforming schools in Gauteng. The purpose was to assess whether, if the role of the DH is contextualised and thus seen as one that is adaptive and situated within the environment in which the leadership takes place, it can promote an improved culture of teaching and learning in underperforming departments and schools. If not, what were the barriers to success, and how might these be overcome?

The relevance of contextualising leadership development of Accounting DHs was viewed as a way forward in assisting underperforming schools and their Accounting departments towards improvement. Contextualised leadership development for this study refers to developing or empowering middle managers to lead within the context in which they are placed.

1.3.2.1 Aim

The primary aim of this study was thus to explore the approaches and practices of Accounting DHs in identified low performing schools, with the aim of exploring whether professional development can make a positive difference to the thinking and actions of Accounting middle management leaders.

1.3.2.2 The objectives of study were

1. To understand the challenges that Accounting DHs face in low performing schools in the context of contemporary South Africa in Gauteng Province.
2. To identify the opportunities that exist to support the transformation of middle managers'/ DHs' leadership practice.
3. To establish a framework for Accounting DHs in low performing schools which can respond to a complex adaptive system created to improve learner results in Accounting and the status of the subject within the matric curriculum.

1.3.2.3 Research Questions

Key Question:

How might contextualised leadership development in underperforming schools contribute to school and subject leadership transformation?

Sub Questions:

What challenges do low performing schools bring to the roles and responsibilities of DHs?

What opportunities do low performing schools create for the transformation of effective DH practice?

What practical openings exist in current contexts for the realization of contextualized leadership development?

1.4 SIGNIFICANCE OF THE STUDY

This research sought to address some of the shortcomings in the leadership of Accounting by reframing middle level leadership in the specific context of low performing schools in Gauteng. This investigation led to an understanding of how transformation can be driven in these contexts using an adaptive, contextualized, leadership development framework to support the structures already in place. The study hopes, beyond this contribution, to lay useful foundations for further, more ambitious, research studies concerning the needs of Accounting teaching and learning leadership practices in South African secondary schools. It helps to address some of the limitations experienced in the teaching, learning and leadership of Accounting at the Further Education and Training band (F.E.T.) band of public secondary schooling in Gauteng and in South Africa at large.

Despite the relatively small scale of this qualitative study, the data collected and analysed may give development providers, and other authorities concerned with middle management, crucial information about their contextualized leadership development needs. It could also serve as a constructive reference for providers who wish to contribute to, and improve, the recognition given to professional development preparation for DHs.

Research in the field of secondary education, especially over the past few decades, has highlighted a number of flaws, challenges and issues around the quality of the education

provided by many schools in South Africa (Ali & Botha, 2006; Bush & Haystek, 2006; Roberts & Roach, 2006; Spaull & Jansen, 2019; Amnesty International, 2020). One of the aims of the National Development Plan (NDP) was to ensure that South Africans have access to education and training of a high quality, leading to significantly improved learning outcomes by 2030. The NDP for the Education Sector draws on "Action Plan to 2019: Towards the Realisation of Schooling 2030". This, amongst other education policies and directives from the NDP, attempts to address the quality of education offered, including leadership, teaching and learning in schools. It sets out the Department's intentions to develop leadership in schools as one of its key priorities (GDE, 2016). Basic education is one of the sub-sectors on which the NDP focuses within the education, training and innovation system. Some of the sub-outcomes, that are also fundamental to the GDE, include improved quality of teaching and learning, the capacity of the state to intervene and support quality education, human resources development, and management of schools – all of which are relevant to this study.

Overall the study explored the type of middle management leadership development needed to achieve an enhanced role for Accounting DHs in low performing schools where the contextual challenges could pose serious limitations to their successful performance.

a. **The theoretical significance of the study.** It was shown how leadership in schooling has always been viewed through the lens of bureaucracy which is shown in this study to be hugely flawed in finding solutions to the unique challenges the public education system faces in South Africa. This study has complemented theories of educational leadership with theoretical input from complexity science and in particular complexity leadership theory.

The empirical significance of the study. There is far too little empirical evidence that explores the needs of middle managers in Accounting education in the South African public education system. This study could open up this essential research area of leadership developmet needs in the public education system.

1.5 FRAMEWORK OF THE STUDY

1.5.1 Theoretical and Conceptual Framework

The study intended not only to examine the notion of traditional hierarchical leadership but also offered a lens through which to examine Accounting DHs' contextualised leadership development employing Complexity Leadership Theory (CLT) as conceived by theorists Marion and Uhl-Bien (2001) and also to acknowledge the usefulness of specifically African theories and approaches for understanding and ameliorating the situation. It is suggested that these approaches also have implications for the ways in which middle management leadership in Accounting education can be understood in the future.

CLT allows for a shift in viewing DH leadership and its development beyond the role-based limitations of hierarchically organised formal structures, and superficial restraining bureaucracies (McKelvey, 2010). As discussed later in the thesis, the important element of complex adaptive systems (CAS) also exists within CLT, where several factors act together and a linear process to leading is understood as insufficient.

However, while Uhl-Bien & Marion (2009) appear to believe that CLT can be sufficient to encompass all leadership situations, this can be questioned. Since this is a growing field, and its practice is in its early stages, more research will be necessary to demonstrate its assertions and to understand its full implications. There is clearly a strong link to transformational leadership and adaptive leadership (Avolio, 2007; Bass, B.M. n.d; Uhl-Bien & Marion, 2007). Transformational leadership focuses on developing the organization's capacity to innovate. Rather than focusing specifically on direct coordination, control and supervision of curriculum and instruction, transformational leadership seeks to build the organization's capacity to select its purposes and to support the development of changes to practices of teaching and learning. Transformational leadership may also be viewed as 'dispersed leadership' in that it focuses on developing a shared vision and shared commitment to school change (Hallinger, 2003: 330).

Therefore, this theoretical framework may not be sufficient to understand the study in its entirety. The need to complement it with other leadership approaches is recognised. A conceptual framework, in a diagram format, is therefore provided in Chapter Two. Drawing

on the work of Maxwell (2013) this was designed to indicate the phenomena investigated and to help justify the study. It discusses the main theoretical variables and the connections of these variables to providing answers to the research problem. The concepts in this framework guided the researcher in conceiving the relationship or connections between these variables (Ravitch & Riggan, 2012). It explicitly highlights the DH being a neglected level of leadership and research. The principles within which interdependent leadership theories have informed this study, as well as the constraints experienced by this level of leadership are illustrated. To overcome these constraints it is suggested through this framework that the DH's knowledge, skills, values and attitude are crucial to answering the studies research questions and in turn contribute to an evolved leadership paradigm required for successful effective middle management influence.

A transformational approach among school leaders requires underperforming schools to revisit leadership issues and the specific challenges that loom large especially over these schools, where strong bureaucratic control systems have failed to achieve success. However transformational leadership practices necessarily entail support from senior management to mobilise and sustain the DH level of management. Singh and Lokotsch (2005) also show that for transformational leadership to develop, commitment is also necessary from the "followers", that is the teachers. This can be achieved through "enhancing opportunities, empowering people, giving more freedom and the full support of the leader in initiatives" (Singh and Lokotsch, 2005: 280). These researchers found that not all leaders understood what being "transformational leaders" entails, nor how to implement change. They therefore point to the need for the Principal to play an important role in promoting transformational leadership practices by encouraging team planning and a shared vision for a successful school.

1.6 OVERVIEW OF THE RESEARCH DESIGN AND METHODOLOGY

The research approach is situated within a case study methodology. In Chapter 4 a detailed account of the case study design used to address the research questions is discussed. The design methodology employed mainly qualitative methods and instruments. It adopted semi-structured interviews and document analysis as the main methods of data gathering. In addition, a significant longitudinal element informed the study in that a sample of DHs and

subject advisors, who had been part of the 2015 intervention, were interviewed and their documents scrutinized in order to understand their experiences since they have gone through the initial intervention. Although a qualitative driven design was presented as the core of this research study, a shorter quantitative research instrument in the form of a questionnaire completed by both DHs and Subject Advisors was added, providing breadth of answers to the research questions (Hesse-Biber, 2010). Open-ended questions from an information sheet were analysed using descriptive statistics thus providing a form of methodological triangulation.

1.6.1 Data Analysis

Qualitative data analysis is primarily an inductive process of organising data into categories and identifying patterns and relationships among the categories (McMillan & Schumacher, 2010). Data analyzed qualitatively are compared across data sources, across methods, and across time (Maxwell, 2013; Creswell, 2016). To make sense of the data an iterative process was used to go beyond a surface reading and analysis. Data was inspected, analyzed, and interpreted so that the researcher could probe the meaning that lies below the surface (Leedy & Ormrod, 2005; Creswell & Creswell 2018).

The aim was to use a methodological approach which would assist in understanding how Accounting Departmental Heads perceive their roles and responsibilities and how they carry out their practice. With this context as the focus, the research probed whether professional development could make a positive difference to how these functions and duties are carried out within the context in which these middle managers operate.

1.7 DEFINITIONS

1.7.1 Leadership

Badillo (2007) defines a leader as someone who steps forward, and is willing to help, and to offer whatever skills they have in order to manage the conditions in which we are all living. Whilst this definition can be applied to leaders across a school, within the context of this study it is contained more especially in defining the middle manager, or DH, as leader. Such management encompasses the leadership of teaching and learning. ‘Distributed’ and ‘shared’

leadership are important concepts adding to, and supporting, a vertical bureaucratic leadership structure. However, while these are concepts in school leadership written about in theory, they are very rarely executed or given the importance they deserve in practice. The tension between levels and types of leadership and the possibility of implementing a more evolved approach to leadership, is a focus of this study, but a wider view of leadership is offered to support a more traditional view rather than one being eliminated (Ensley, Hmieleski & Pearce, 2006).

1.7.2 Subject Leadership

The leadership of the teaching, learning and assessment of the subject 'Accounting' at public schools offering Accounting in grade 10 to 12. This level of leadership assumes that the DH is developed as a subject specialist in the leadership of the content, pedagogy and curriculum of Accounting.

1.7.3 Departmental Head

Middle management in South African public secondary schools is the portfolio level given to Departmental Heads (DHs) who occupy a seat on the school management team. This is a recognised Post Level Two (PL2) according to the educators' workload policy document[5]. The Accounting Departmental Head is one that not only heads or manages Accounting in secondary schools but also manages many subjects clustered together as Economics and Management Sciences (EMS) and for the purposes of this study in particular, is one that oversees the Economic and Management Sciences (EMS) department in public secondary schools in South Africa.

1.7.4 The Middle Manager

Middle management (a term used synonymously in this study with Departmental Heads) is an area of leadership and management that is a subject of research recognised internationally, but which has not been extensively explored (De Nobile, 2017; De Nobile, 2018; Harris & Jones, 2017). The importance of middle management in improving learner performance is

[5] Education Law and Policy Handbook (PAM) document

accepted in the United Kingdom, New Zealand, Australia and many other countries (Thorpe & Bennett-Powell, 2014; De Nobile, 2018; Bassett, 2016), but the role is seen as a complex one with many challenges (Bassett, 2016). It remains under theorised (De Nobile, 2018). It appears that there still remain ambiguities around who middle managers/middle leaders are, and what they do (De Nobile, 2018). The role of the school principal is the level of school management that is prioritised in research internationally as well as locally, yet scholars working in the field of middle leadership, agree that middle management has become a complex one warranting further research (Bassett, 2016; Fleming, 2014; Jaca, 2018). De Nobile (2018) notes that the recent change in terms from 'middle manager' to 'middle leader' signifies the evolution of roles that these leaders play in schools.

1.7.5 Middle Management (DH) Development

Research in South African School leadership recognizes the under-preparedness of many school leaders for dealing with the challenges facing them (e.g. Naicker & Mestry, 2015). A recognised lack of leadership skills therefore implies that leadership capacity should be built up and Naicker and Mestry (2015) argue for the need for leadership development initiatives if there is to be any hope of effective transformation of the South African school system.

1.7.6 Low Performing Schools

"Underperforming schools" are classified by the Education Department as those where pass rates fall below 60% in the National Senior Certificate exam (Circular 2 of 2015), that is, in the matric results, each year. "Underperformance" suggests the failure of a school to meet the educational outcomes required or expected for the year, and the implication can be that this situation is a result of failures within these schools themselves. It does not reflect the contextual factors which may have contributed largely to their lack of success. Therefore, in this study 'low performing' has been chosen as the more appropriate term and these are public secondary schools in Gauteng that have attained below 80% in the Accounting grade 12 NSC results over the last seven years[6].

Whilst there have been a number of interventions implemented to supplement teaching and

[6] Information supplied by the Gauteng Accounting Subject Advisor Provincial coordinator

learning and improve the pass rates each year[7], the quality of results remains concerning. For example, in 2020 whilst 75,5% of learners nationally achieved 30% and above, only 52,9% of learners achieved 40% and above in these Accounting results. It is the quality of pass rates that is of concern in this study which is equated to the interests and understanding learners have of the subject. This evidence of the poor quality of passes is illustrated in the table below.

TABLE 1-2: NSC Accounting results

Year	No. wrote	No. achieved at 30% and above	% achieved at 30% and above	No. achieved at 40% and above	% achieved at 40% and above
2014	125987	85 681	**68.0**	55 837	**44,3**
2015	140474	83 746	**59,6**	50 906	**36,2**
2016	128 853	89 507	**69,5**	57 914	**44,9**
2017	103 427	68 318	**66,1**	44 041	**42,6**
2018	90 278	65 481	**72,5**	43 831	**48,6**
2019	80 110	62 796	**78,4**	42 113	**52,6**
2020	92 767	70 014	**75,5**	49 103	**52,9**
2021	105894	79093	**74,7**	54518	**51,5**

1.7.7 Transformational Leadership

This study viewed transformation in schools through middle management initiatives. Bass (n.d.) and Bass and Avolio (2004) define 'transformational leadership' as an effective and positive leadership style. Singh and Lokotsch (2005) similarly define transformational leadership as collective action which empowers those who participate in the process. They add that it refers to what leaders do to bring about transformation in leadership which includes

[7] Report on the National Senior Certificate (NSC) examination 2014 – 2021 technical reports

elements of participation, shared vision, empowerment, commitment and communication. Similarly, Bush & Glover, 2014 define transformational leadership as the process of what leaders do which, when it works well, has the possibility to involve all interested parties in the realization of educational purposes. Their combined definition, has been adopted to guide this study (Bass, 1997; Avolio & Bass, 2004; Singh & Lokotsch, 2005; Bush & Glover, 2014). These authors agree that transformational leadership involves the manager's ability to enable change and put strategies in place to bring about change. In order for this to happen, human and other related resources must be aligned with the manager's vision. Consequently, the manager's mission must be to assist those people being led to challenge previous ways of doing things and revisit previous assumptions in order to seek new solutions appropriate to their context. Rather than ordering or directing people, the manager must be a role model and influence people through mentoring and inspiring them. Thus the leader herself must be open to self-development by initiating possible solutions and making appropriate decisions to make them succeed. The manager needs also to commit to treating teachers as individuals and with respect. They must communicate expectations clearly and pay attention to individual needs for growth and development. This is possible through prioritizing individual needs, differences and desires, and, through her leadership, the middle manager can then accommodate these differences by creating a supportive climate. However, what is important are the limitations to transformational leadership noted by Bush & Glover (2014). If leaders emphasise their own values within a 'heroic' rather than shared leadership approach, the cost will be at the expense of other stakeholders in the process.

1.7.8 Contextual Leadership

According to Wolhuter, Van Der Walt and Steyn (2016) educational leadership in developing countries must take into account contextual forces such as the delimitations of the educational system, organisational changes and development required, societal contexts, the modernisation process and international contexts. Taking all of these factors into account, contextualised leadership is therefore defined for this study as involving the awareness of the DH in approaching leadership in a manner that takes into account the complexity which comes with the social, political, economic and environmental dimensions of teaching and learning within a particular context, together with an appreciation of the diversity of cultures,

ethnicities, religions, and races relevant in each leadership circumstance one is placed in. Consequently, the DH must be receptive to a multiple perspective leadership approach by being adaptive, transformational and interactive. All of these can be identified also as of an African-centered leadership approach (defined further in Chapter 3). This calls for leadership to embrace a holistic appraisal of the needs of teaching and learning to move learners towards higher achievement (Ngcobo, 2008).

In light of this contextualised leadership development has been defined for this study in section 2.4.3 of the literature review.

1.7.9 African Centered Leadership

An African centered leadership approach is defined for this study as an evolved localised attitude to leadership that takes place amongst the dominant ranked top down structures curbed by bureaucracy, but nevertheless takes on the form of an interactive parallel addition of new ideas to leadership, and in particular middle leadership, which responds to the increasing complexities and uncertainties the teaching and learning environment many South African schools function within. Understanding significant key concepts such as "complexity" and "diversity" (explained in detail in Chapter 2 within the theoretical framework used for this study) is viewed as very useful and supportive to the existing leadership perspectives (Uhl-Bien & Marion, 2009). Therefore, African centered leadership suggested and defined for this study being an interactive, authentic, postmodern, leadership paradigm seen to be valuable at the level of middle management to transform accounting leadership in public schools in South Africa. One such approach is introduced in 1.2.10 below as the concept of Ubuntu (both a philosophy of life and a worldview – Khoza, 2006).

1.7.10 Ubuntu

Ubuntu is described by scholars like Khoza, 2006; Boon, 2007 and Bush, 2007 as a philosophical value system at the heart of African society which crosses the boundaries of culture, diversity, politics, economics and civil society (Khoza, 2006). This concept is used in this study as a foundational moral principle (Khoza, 2006) required to inform the understanding of leadership through a shared vision to challenges faced as a nation.

1.8 OVERVIEW OF THE CHAPTERS

The study is organised into 9 chapters which bring together the different parts of the research as follows:

Chapter 1: In this chapter the context, research problem, rationale for the study, and the significance of the study were featured. The aim and objectives of the research, the main research question and sub-questions as well as the methodological processes were outlined. An introductory literature review is provided, the theoretical framework discussed and an outline of the chapter content included.

Chapter 2: This chapter provides an evaluation and appraisal of the existing literature on the topic especially in the fields of educational leadership, and leadership for learning (more fashionably known as 'instructional leadership') and transformational & adaptive leadership along with an emerging African-centred leadership; the perceptions of the role, function and practice of the Accounting DH as middle manager in teaching, learning and assessment of Accounting in secondary schooling in South Africa and the key problems discussed in the literature as regards to change management, are presented.

Chapter 3: In this chapter the theoretical and conceptual frameworks used to approach this study are defined. The conceptual framework provides the key concepts and terms used to analyse the research questions.

Chapter 4: The methodological processes used for this study are discussed, explained and justified. These comprise the research paradigm, research design, context, sample and sampling procedures, data collection methods and procedures as well as the analysis of the data. Ethical considerations and the study's limitations are provided.

Chapters 5, 6 and 7: In these chapters the data presentation, analysis and interpretation of data are described as 3 phases of data collection, and set out in 3 separate data chapters. Each chapter describes the sample and the processes used to identify the themes. Chapter 5 presents a simple process of descriptive statistics to identify the themes and to understand the context of the sample of participants. Chapter 6 presents the themes which emerged from reflective responses of participants understood from ther leadership development experience, and Chapter 7 focuses on the process used to identify themes, from the interview data, found to

be significant for understanding the possibilities and limitations for the future for Accounting middle management which emerged from the qualitative data.

Chapter 8: This discussion of findings chapter presents the findings, discussion and new insights that emerged using the theoretical framework and aligned with the existing body of knowledge.

Chapter 9: This chapter presents the summary of findings and the conclusions reached from this study. The future of this research topic is also envisaged, a diagrammatic presentation of the research's theoretical and empirical conclusions is presented, and suggestions made around the significance of the alternative futures envisaged for Accounting education as derived from the thesis.

1.9 SUMMARY

This chapter introduced the study, provided a description of the context, and the state of Accounting education in South African low performing schools, leading to an explanation of the specific problem to be addressed, the aim and objectives of the study and the research methods adopted. The chapter concluded with an overview of the contents of the nine chapters. The following chapter will situate the study within the existing literature relevant to the study.

CHAPTER 2: LITERATURE REVIEW

2.1 INTRODUCTION

The purpose of a literature review is to place work in the relevant context which contributes to an understanding of the subject under review (Booth, Sutton and Papaioannou, 2016). It discusses the existing works on the topic and provides an analysis of some of the core concepts around which the research revolves. This review therefore draws on published work especially in the fields of educational leadership, and leadership for learning (commonly known as instructional leadership) along with transformational and adaptive leadership. It discusses perceptions of the role and function of the Accounting DH as a middle manager in teaching, learning and assessment of Accounting in secondary schools in South Africa. Furthermore, its purpose is to explore the complexity which must be taken into account to prepare for leadership development of this middle manager.

The chapter therefore provides a concise overview of accounting education in South African public schools. It highlights the systemic causes of poor results, and it then focuses specifically on the context of Accounting teaching and learning in low performing schools in Gauteng, discussing the implications for Accounting Departmental Heads, and outlining the challenges that must be addressed in an attempt to improve the learner performance level in these schools. This requires the role of DH as middle manager and the leadership needs of Departmental Heads in these schools in general to be scrutinised. In drawing from the conceptual and theoretical ideas set out in Chapter 2, the study will explore whether the Accounting DH, if developed within the context in which he/she leads, can advance a low performing school and/or department, allowing it to achieve measurable improvement in learner achievement.

Three broad, intricately interrelated, themes are therefore the focus of the review:

The state of education and Accounting education in low performing schools in South Africa;

The contextual realities of Accounting Departmental Heads (middle managers) in these schools

The development needs of these middle managers as middle leaders within this setting.

2.2 THE STATE OF EDUCATION IN SOUTH AFRICA

Since 1994 the quality of the South African schooling system has been characterized as being in crisis (Taylor, 2008; Christie, 2007; Christie, 2010; Bush, 2008; Vally, 2015; Amnesty International, 2020; Wolhuter, 2020). The following exerts from the past two decades are illustrative of the situation:

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, 2007: 394).

and

A small proportion (about 10%) of young people have access to high quality public school education, mainly in formerly white schools, where they can acquire high-level cognitive skills and move on to university, and thereafter enter the professional and managerial skilled labour force. The other 90% attend schools that produce students with weak cognitive skills who are consequently only able to access manual or low skill jobs or join the ranks of the unemployed. Moreover, South Africa is one of the few countries that does not provide differentiation in secondary education – the limited subjects taught at schools and the level at which examinations are set are not producing young people who are employable (The Development Bank of South Africa's *Development Planning Division Working Paper* (2011:25).

and

At the heart of South Africa's youth unemployment crisis lies a dysfunctional education system that fails to equip potential young labour market entrants for the world of work. Schools should provide knowledge and skills for life and work while serving as sites where young people feel they belong, develop their identity and build their self-esteem through personal discovery and social interaction. To this end, the DoE should: design the school

curriculum so that it will provide young people with educational knowledge and life skills to ensure their smooth transition to the world of work and adulthood; accelerate measures for improving the quality and relevance of education, particularly at primary and secondary school level, to ensure that the youth are adequately prepared for post-school learning and training (The Development Bank of South Africa's *Development Planning Division Working Paper* (2011:20)

and

The education system works for about 20% of our schools; the remaining 80% of schools are marked by low pass rates, few university-level passes and small numbers passing in the gateway subjects…" (Jansen & Blank, 2014, p. 25).

And, more recently:

The state of education in South Africa is failing too many of its young people with poor quality teaching and learning, lack of infrastructure, overcrowded classrooms and relatively poor educational outcomes, which continue to perpetuate inequality in South Africa (Amnesty International, 2020).

Nieuwenhuis (2012) believed that education in its then current shape and form would not solve the unemployment problem in South Africa. That this prediction was accurate can deduced from the continuing extremely high rate of youth unemployment existing in an environment where certain high-level skills are in short supply, because education cannot produce the type of skills needed in the quantity and quality expected to satisfy the needs of the economy. This can be seen from poor literacy and numeracy levels of primary school children, to a high level of school dropouts, to learners that do complete schooling but leave with low achievement levels in the subject areas that could have offered them the skills and knowledge to capitalize on the skills shortage (Isaacs, Visser, Friedrich & Brijlal. 2007; Barac, 2013). This has remained the case despite the national budget each year allocating a considerable portion to the country's resources to the education system in many areas of education development (www.treasury.gov.za; SA Govt. www.gov.za-Minister Blade Nzimande: Debate on the State of the Nation Address 15 Feb 2022 & the Basic education

Budget summary 2021).

Thus, despite consistent investment in education over many years, the system has failed to address the problem of unemployment and skills shortages. Nieuwenhuis (2012) noted a shortage of chartered accountants amongst the skills shortages found across the whole spectrum of the economy. Similarly, Van Romburgh and Van Der Merwe (2015) as well as McKinsey (2015) concurred that skills shortages are prevalent in the accounting profession while candidates succeeding in this profession are urgently required to address the shortages in the economy.

Several interventions to improve learner performance have been initiated over the years. However, there are many schools in South Africa that remain low performing, and only a minority of schools are considered functional (McKinsey, 2015; Spaull & Jansen 2019; Broken & Unequal, 2020:30). Molly & Jansen, 2014:47 predicted that "the inequalities between the middle classes and the poor will become entrenched, and deepen, given that only a small percentage of schools are highly functional and the majority of schools are dysfunctional".

2.2.1 School Leadership

The link between good quality leadership in schools and their success is well documented (Bush, 2007; Christie, Butler & Potterton 2007; Christie 2010, Taylor, 2008; Van Jaarsveld, Mentz & Wolhuter, 2020). Conversely, the lack of quality leadership can be linked to a lack of success (Van Jaarsveld, Mentz & Wolhuter, 2020). However, in view of the wider crisis the South African school system has been facing, it is impossible to deduce this as the single cause.

Educational leaders have to understand the contextual realities and complexities which schools face, in order to understand the specific needs of each low performing school. These may differ from province to province, cluster to cluster, and even school to school. This was captured two decades ago in the following extract:

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)]. (Middlewood, 2003: 65)

Jansen & Blank (2014:43) argued that this has a knock-on effect on the quality of South African university education: "the prospects for most high-powered universities as centres of skills development, innovation and competition will be severely hampered. Most universities receive students who barely qualify for higher education, but scrape through on the low system requirements for high school graduation. Those that do make it to university are often unprepared academically and unable to succeed". It appears that this prediction was also justified. There are many challenges being faced in schools, families and communities in so many countries (Harris, 2018). Unfortunately, imbalances emerging from destitute situations affect educational performance and outcomes which has a knock on effect into the future (Jansen, 2012).

In trying to understand the needs of low performing schools, it may therefore be necessary to ask what type of DHs/ middle managers (as the immediate leadership level impacting most directly on teaching and learning) these schools need; what type of transformation low performing schools require and thus what type of leadership development is specifically required to empower this middle leader to propel his/her school towards success.

2.2.2 The Role of the Subject Advisor

A subject advisor is appointed to perform fundamental duties in a relevant subject. The role of subject advisors at district level is to provide school based support ranging between the monitoring of teaching, learning and assessment of the Accounting subject; on-site support through school and classroom visits moderation of school based tasks; providing of resources

and more. This role is largely towards the professional development of the subject in the event of improving learner performance (DBE: 2011: 41).

This level of leadership should be in a position to provide valuable support to Accounting school leaders. Subject advisors are in a position to mentor, guide and make provision for the immediate challenges faced in the leading of teaching and learning in the discipline. However, it appears that Subject Advisors themselves often struggle to fully understand their roles and responsibilities in the leadership of the subject. Emphasis has been placed on the training and development of school leaders but this has not extended to District level where it could ensure that support to relevant leaders becomes truly effective (Nieuwenhuis, 2012). Subsequently the situation improved in this regard as the National Education Collaboration Trust (NECT) has supported government to rollout improvement programmes to capacitate education leaders involving district capacity, including capacitating subject advisors (Nect, 2018). This has not yet involved many districts in South Africa, however, while leadership at subject and phase level importantly also require strengthening.

2.2.3 The State of Accounting in South African Public Schools

It appears that the current lamentable state of the study of Accounting at high school level is not being faced. Learners should be able to use the financial knowledge gained in the study of Accounting to provide contributions both to enhancing their own lives and the lives of their communities and to the economy of the country, but this is not going to be achieved if the problems experienced in the learning, teaching and leadership of Accounting are not faced (Barac, 2013). The reality is that South Africa has a growing shortage of Accountants in the profession[8] and a number of branches in this profession require growth and stability in the numbers. This profession continues to lose skilled professionals and it is the youth that is needed to build solid careers in the accounting profession[9].

According to statistics from the Gauteng Department of Education (2014-2021), the small number of learners choosing Accounting as a subject at grade 10 to 12 is a concern as, despite

[8]https://www.saipa.co.za/pupils-need-turn-accountancy-build-solid-careers.

[9]https://businesstech.co.za/news/trending/544200/chartered-accountants-are-leaving-south-africa-heres-where-theyre-going-and-what-they-get-paid/21.12.2021

the number of schools offering Accounting having peeked since 2014, the number of learners writing the NSC Accounting paper has steadily dropped.[10]

Over and above the Gauteng province, there has been a decline in the percentage of learners performing at both 30 – 100% and 40 – 100% nationally in Accounting from 2020 to 2021. Six of the nine provinces (Free State, Gauteng, Kwa-Zulu Natal, Limpopo, Mpumalanga and Western Cape), have registered significant decreases in the percentage of candidates performing at 30 – 100% and 40 – 100% categories in Accounting. (NSC Examination report: 2021)

TABLE 2-1: NUMBER OF SCHOOLS OFFERING ACCOUNTING IN GAUTENG

The number of schools offering Accounting in Gauteng public schools and the number of learners that sat for grade 12 exams each year							
2014		**2015**		**2016**		**2017**	
Schools	Number of learners	Schools	Number of learners	Schools	Number of learners	Schools	Number of learners
727	23777	781	24203	799	21522	778	18196
Average learners per school = 32,7		Average learners per school = 30,9		Average learners per school = 26,9		Average learners per school =23,38	
2018		**2019**		**2020**		**2021**	
Schools	Number of learners	Schools	Number of learners	Schools	Number of learners	Schools	Number of learners
898	15491	890	13931	769	17547	776	19538
Average learners per school = 17,25		Average learners per school = 15,65		Average learners per school = 22,8		Average learners per school = 25,2	

2.2.4 Subject Leadership

A reluctance to study the subject suggests unsatisfactory teaching and subject leadership, while leadership of Accounting education at low performing schools is a limited area of

[10] Statistics provided by the provincial Accounting subject coordinator at the Gauteng Dept. of Education - 2020

research. Leadership of this discipline falls within the hierarchical management structure of schools in the school management team. This team, as in all public high schools in South Africa, is made up of the school principal (Post level 1), the deputy principal (Post level 2) and the Departmental Head or middle manager (Post level 3). With regard to the Departmental Head (revised PAM document, 2016) a DH is expected to teach 85% of a level 1 teacher load, to manage the department, and to carry out administration associated with the department she represents which includes the department and its teachers at the senior management level (SMT) of the school as well as the leadership of the department.

Leadership of Accounting outside the school level is the role of the Subject Advisor, who functions as a direct liaison between the Education Department and the leadership, teaching, learning and assessment of the Accounting subject at the FET level (grade 10-12).

The understanding of the roles and responsibilities of both the DH and the subject advisor, is set out in the National Education Policy Act which states that national and provincial departments are responsible, amongst others, for the leadership and management of schools and districts implementing the basic education sector plans around specific goals for improving school management practices and about the quality of district support provided to schools (DBE Annual Report: 2018-2019 & 2021-2022).

According to the policy on the organisation, roles and responsibilities of Subject Advisors they "have the function to facilitate curriculum implementation and improve the environment and process of learning and teaching by visiting schools, consulting with and advising school Principals and teachers on curriculum matters" (DBE, 2013:11). The duties and responsibilities of the Departmental Head depend on the needs of the particular school related to classroom teaching, effective functioning of the department, an organisation of extra and co-curricular activities to ensure the subject, learning area or phase and the education of the learners is promoted in a proper manner. Other responsibilities extend to personnel, general and administrative functions as well as a communicative function on behalf of the principal.

These guidelines and directives are filtered down to the District and schools through the ELRC workload document [11]. However, what appears to happen is that the functional role

[11]Education & Law Policy Handbook (PAM document regulating South African public schools (described and distributed to schools as

and responsibilities of both subject advisors and DH's are open to interpretation and therefore often applied in inconsistent ways. A critical problem faced by middle managers is the time constraint caused by their own teaching responsibilities and time required in leading the subject, as well as the conflicting roles that come with their responsibilities as a member of the school management team (Jugdav, 2018; Jaca, 2018; Malinga, 2016). Literature in this area suggests that they are not equipped to deal with these problems. They experience great difficulty in balancing their administrative tasks with their instructional responsibilities (De Witt, 2015; Jugdav, 2018; Malinga, 2018). Many challenges also exist between the roles understood by the Accounting DH as an interface between Accounting leadership and the teaching, learning and assessment of it, and the potential role of the DH as a decision maker, as a member of the School Management Team and a middle manager. Experiences recorded by DHs and subject advisors suggest that many issues are to be addressed here, such as the tension felt as 'the man in the middle' caught between senior management and teachers (Ali & Botha, 2006; de Witt, 2015).

Each year the Department of Education publishes the numbers of learners enrolled and who wrote the Grade 12 exams. The numbers below show a steady decrease from 2008 to 2019. The number of learners who wrote Accounting in Grade 12 nationally dropped by 43% between 2015 and 2019. In 2015 140474 learners wrote Accounting and in 2019 80110 wrote.

circular 129 of 1998).

TABLE 2-2: ACCOUNTING PASS RATES

Year	No. wrote	No. achieved at 30% & above	% pass at 30%	No. achieved at 40% & above	% pass at 40%
2014	125,987	85 681	68.0	55 837	44,3
2015	140 474	83 746	59.6	50 906	36,2
2016	128 853	89 507	69.5	57 914	44,9
2017	103 427	68 318	66.1	44 041	42,6
2018	90 278	65 481	72.5	43 831	48,6
2019	80 110	62 796	78,4	42 113	52,6
2020	92 767	70 014	75,5	49 103	52,9
2021	105 894	79 093	74,7	54 518	51,5

It is necessary to understand what contributes to this decrease in numbers. This study points to a number of reasons of which further evidence is given in the data presented in Chapter 5. These include a poor understanding of mathematics that has a severe impact on the level of understanding in Accounting (Stainbank, 2013; Mkhize, 2019), a poor work ethic developed in learners, poor teaching methods, lack of motivation and even fear of the subject by both learners and teachers (Barac, 2013). This study argues that if these are not addressed the longevity or continuation of Accounting as a subject offered at South African high schools is seriously threatened, which is a cause for serious concern as knowledge of Accounting as a discipline gives learners in the senior and FET phase of schooling, knowledge that can make a contribution to the efficient running of their homes, can widen their career path options and enable their financial wellbeing, along with that of the societies with which they engage. Thus prospects available to learners that complete Grade 12 with a qualification in Accounting do not only benefit those who continue in the financial world but the knowledge and skills gained will provide advantages in many aspects of their lives. Recent literature concerned with education and the world of work, indicates that at least 40% of learners leaving the high school system go directly into the workplace (Allias, 2020). This suggests that schooling is required to provide essential knowledge and skills required for the workplace (including bookkeeping and other financial skills).

2.2.5 Teaching Quality

Aspects such as weak teacher knowledge, ineffective teaching practices and teaching methodology, pacing, and coverage, high cognitive demand and unreasonable evaluation criteria, all negatively affect the quality of teaching and were noted as contributing to the poor quality of education as a whole in South Africa (Taylor, 2008). More recent research affirms that this is still the case (Spaull & Jansen, 2019; Amnesty International, 2020). Furthermore as Nieuwenhuis (2012) concluded South Africa must improve the quality of its teachers' commitment to teaching – too many are not adequately trained to teach the subjects or levels at which they are employed and effective leadership is lacking. This still to a large extent remains the case (Wolhuter, 2020).

A study by Wells (2015) looked at the negative perceptions that high school students had of Accounting as a subject. They not only conducted this research amongst learners that are studying Accounting but also amongst non-accounting students. The data revealed that Accounting students have a narrow and specific perception of the subject and the non-accounting students have an abstract view of what accounting is about and the needs of the Accounting profession. This study argues that if an understanding of Accounting based on classroom experience is narrow and specific it impacts on the quality of graduates coming into the profession. They further argue that this needs to be addressed to avoid the profession suffering in the long run. They assert the profession is not attracting enough of the graduates that are required at the level of skills and knowledge needed.

The perception that Accounting is a difficult subject is also well documented, and not a new notion (Barac, 2013; Steenkamp & Baard, 2009; Modise, 2019). Whilst details of the learning and understanding of Accounting are outside the scope of this research, they impact on the ability of learners to succeed and thus on the role of teachers and of those who direct and support teaching in the subject. The implications and repercussions of any lack of skill in Accounting teaching and learning, and its effects on the success rates of learners taking Accounting, thus need to be considered. That the quality of school leadership has a significant effect on the quality of teaching and learning is well documented (Leithwood, Harris & Hopkins, 2020; Jaarsveld, Mentz & Wolhuter, 2020: 5) and thus the nature of teaching and learning in this subject is of relevance to the study.

2.2.5.1 The Teaching of Accounting

Accounting is known to be a practical subject and one that requires a teacher to be skilled in the methodology of teaching. Apart from knowing her subject matter, it is critical to know how to translate the content into understanding for the learner. This requires that every topic needs to be broken down into parts and made whole again. While every teacher may use her own art or style of teaching, there are approaches to the subject matter that are not necessarily dependent on the method individual teachers use, but are generic. Cameron, et.al (2015) suggest that the teaching of Accounting is often mismatched with the learning of it. Difficult concepts, often referred to as 'threshold concepts' and 'troublesome knowledge' are neglected or not acknowledged. These ideas are now widely seen to play a key role in successful teaching and learning (Meyers & Land, 2003; Chapman & Hall, 1997; Visser, Chlery & Vreken; 2006; Barac, 2013).

I. 'Troublesome knowledge' is the less serious of the two because once a teacher identifies what in the content of a subject a learner finds troublesome to understand, he or she can reteach it, or spend extra time with more examples to assist learners to work through a particular area of difficulty.

II. A 'threshold concept' when misunderstood is however more difficult to undo or correct if initially not understood. These concepts are the fundamental knowledge Accounting is based on, and without a clear understanding of these principles they will continue to be a stumbling block. Where new principles are introduced without prior understanding of the earlier ones, they can never be fully understood.

The level of difficulty and abstract knowledge on which concepts are built, not only at a surface level but at a deeper level of difficulty, must be acknowledged by teachers of Accounting (Beattie, Collins & Mc Innes, 1997). However, it appears that teachers themselves have not explored these areas of difficulty and so fail to examine these obstacles. Each topic of accounting has concepts that contribute to the language of accounting as well as requiring a conceptual understanding of the topic. The discipline uses unique frameworks that allow for the understanding of the content. The frameworks, concepts, calculations and procedural knowledge all contribute to Accounting being a discipline that does not fit into a generic method of teaching. This is where the accounting teacher should play an important

role in moving from teacher to facilitator to mediator when working with accounting knowledge. In a study conducted by Abeysekera in 2015, students' preferences as to instructional methods in Accounting, suggested that students preferred interactive methods for understanding difficult concepts (referred to in this study as 'high algorithmic rigor') rather than the traditional 'chalk and talk' instructive methods. The study defined an 'interactive approach' as a hybrid approach combining teacher-centered, learner-centered and case study methods. This approach supports the level of deep understanding and teaching of content where the teacher plays the role of moving from simple to complex and surface to deep which is required to have learners get over troublesome knowledge and gain an understanding of threshold concepts. Failure to acknowledge the existence of these stumbling blocks, means that learning will become shallow, technical and temporary (Velasco, 2019). It appears that teaching accounting requires an approach that builds a work ethic, and requires time management, consistent practice and expansion of skills taught, along with the ability to develop critical thinkers while developing one's own problem solving and decision-making skills. All of this implies the need for a skilled specialist accounting teacher.

2.2.5.2 Language.

In addition, language can be a barrier to understanding and particularly in low performing South African schools where there are eleven official languages, nine of which are indigenous and only a small minority of learners have English as a first language. According to Amnesty International, (2020: 34) "60% of teachers work in schools with more than 10% of students whose first language is not the language of instruction, compared to an OECD average of 21%". Unfortunately "one of the key barriers to effective learning is comprehension" which, according to a linguistic expert "is precisely what happens in many schools as learners struggle to understand because of language barriers. Issues raised include lack of teachers able to teach in English; lack of quality textbooks in languages beyond English and Afrikaans and the fact that the latter is still the first additional language at secondary school level beyond indigenous languages".

Accounting has added issues in this regard as it can be regarded as having 'a language of its own' (Ngwenya, 2012) creating something of a double barrier. Carolyn McKinney, cited in

the Amnesty International, 2020:33 specified that "The problem is that our poor children in many cases are just not able to understand what is going on in class. There is inhumanity in making kids go through a system where they struggle to understand the language of instruction".

To this can be added the significant relationship between maths and Accounting – another difficult subject in the minds of most learners and teachers (Mkhize, 2019). These complexities are all exacerbated by the many schools that operate under poor teaching and learning environments where non-specialist teachers are given Accounting to teach as a 'filler' subject within EMS (see discussion below) and contextual constraints of large classes at the senior phase are the norm. These challenges include a poor work ethic created in these classes, poor teaching methods, poorly committed teachers, teachers with low qualification or unqualified teachers, and learners who do not benefit from daily activities that build understanding around the topics, fundamental principles and concepts in Accounting (Jackling & Lange, 2009; Lubbe & Coetzee, 2018). Studies conducted in Nigerian schools appear to share similar challenges (Abeysekera, 2015).

2.2.5.3 The Learning and Instructional Leadership of Accounting

Accounting appears to be a difficult subject not only at school level but also as one of the most challenging subjects in business programs as a discipline (Velasco, 2019). For the purposes of this study a focus needs to be on what the leadership of this subject can do about this difficulty, and the solutions to these questions which middle managers/ DHs can offer to better equip their teams of teachers to respond to the needs of learners and ultimately improve learner performance.

A teaching theory presupposes a learning theory (Prosser & Trigwell, 2001; Krause, 2021) indicating that a teacher's expectations of the learner are dependent on the teacher's views of what the learner contributes to the education process. Also, a limited perception of teaching means that teachers will only use a lecturing style and not draw into the teaching and learning environment other styles of learning such as visual and kinesthetic learning that many learners lean towards, or the more interactive styles discussed above (Felder & Solomon, 2005). If instructional leaders are uncertain, or have a limited understanding, or negative perceptions of the profession of Accounting, this could also be translated into the

classroom and the impressionable opinions of the learners themselves.

In Accounting there are a number of terms and concepts that are not self-explanatory unless decrypted to make sense in the context of the subject. This requires an added approach that subject leaders need to build into their instructional strategies to assist their teachers to achieve learner understanding and meaning-making of Accounting content (Eskola & Vertanen, 2008). The skills teachers need to include in their plan must incorporate ways for learners to work with key accounting concepts and to build on their understanding of these to progress in the subject (Eskola & Vertanen, 2008; Van Romburgh & Van Der Merwe, 2015). Specific instructional strategies leaders of learning need to build into the teaching environment include decoding text, introducing a work ethic in progressing through case studies, selection of basic to complex activities that allow for scaffolding knowledge for learners, and bringing in technology to make the subject relevant to the professional world of work (Van Romberg & Van Der Merwe, 2015).

Responsibility for adequate instructional leadership at school level includes, ideally, the inculcation of 'graduate attributes' at a basic level during schooling. The accounting profession requires graduates that are skilled in a number of areas such as the ability to be key decision makers, problem solvers and critical thinkers (Romberg & Van Der Merwe, 2015). Barac (2015) argues that many South African learners are not entering university or the world of work sufficiently prepared for these demands, and this suggests that the environment that prepares them for the necessary skills is falling short. This is not only in the technical competencies but also in written and oral communication skills required as well as understanding of the subject. These determinants of a successful experience are threatened in situations where learners struggle with the language of teaching and learning and where the teachers' outlook and preparation of what they must take to the learning environment, is not adequate (Gracer, 2008).

2.2.5.4 Accounting as a Subject within Economic and Management Sciences (EMS)

While the Accounting pass rate in South Africa and in Gauteng have improved a little over the last few years, the number of learners choosing Accounting has dropped dramatically, as discussed above (National Senior Certificate School subject Report 2019). This clearly signals a greater problem.

Accounting as a high school subject is introduced as early as Grade 7 as 'financial literacy' in the EMS curriculum. This is the last year of primary school and the first year of the senior phase (CAPS, 2011). It is introduced as a sub-discipline of Economic and Management Sciences (EMS) which also includes Economics and Business Studies / Entrepreneurship. Learners who choose to study Accounting at grade 10 therefore enter into the FET stream with a background in the subject from grade 7, 8 and 9 – they have been exposed to 3 years of foundation learning in this discipline. Time in EMS is allocated to all three disciplines (DBE: CAPS. 2011) adding up to two hours a week. EMS achievement at grade 7, 8 or 9 is recorded as one mark – the content and assessments covered being a combination of marks in all three disciplines, although an understanding of a learner's progress in each discipline would be helpful for both learners and teachers because the assessments of each discipline point to the strengths and weaknesses in understanding for both teachers and learners. This also has a part to play in subject choices learners make at the end of Grade 9 and their career choices in general. When they enter grade 10 in the Further Education and Teaching (F.E.T.) phase learners should have already grasped a number of fundamental principles of Accounting as well as having a good grasp of practical accounting in order to make a smooth transition into Grade 10. However, it is not always the case that EMS in the Senior phase scaffolds the learning process for the FET phase (Ngwenya, 2012; Mkhize & Maistry, 2017).

Schools and clusters are left to decide how the 180 minutes per week, or cycle, are split up between the three disciplines of Accounting, Economics and Business Studies. In many schools one teacher teaches all three of these subjects and the assumption is that this teacher is sufficiently qualified and experienced to teach them all. In reality, it appears that teachers who are either not qualified to teach Accounting, or inexperienced in its teaching, when put in this position tend to neglect the Accounting section (Ngwenya, 2012; Malinga, 2016). Evidence provided in chapter 5, 6 and 7 suggests that many learners do not have a grasp of the fundamental principles of Accounting and brush it off as Accounting being 'a difficult subject' in which they are not capable of being successful. This gives rise to many other problems including that learners now seldom choose to take the subject in grade 10, or else they continue with it and begin the FET phase already struggling with a minimal chance of successful performance in Grade 12. All of this puts the continuation of the subject at school level in question. Accounting as a profession is here to stay (Apostolou, et.al, 2017) but the

accounting profession on South Africa would suffer should the subject be dropped from the school system.

If teachers are not specialists in teaching Accounting at the senior phase then learners are not in a position to understand the basics of the subject and when learners make their career choices in high school, their teachers play an important role in making those choices. Wells & Fieger, (2006) argue that teachers are second only to parents as a source of career advice. Wells (2015) argues that the accounting profession stands to attract unsuitable professionals who lack the necessary skills and expertise required of this profession if the quality of the classroom experience is not being interrogated and corrected. In addition, a study carried out in New Zealand (Wells & Fieger, 2006 and Wells, 2015) argues that many teachers view Accountancy as secondary to professions like medicine, engineering and law, which also affects the view the learners have when choosing their career paths. Likewise, teachers who perceive Accounting to be difficult, because they are teaching it even though they not qualified in the discipline, portray this difficulty to learners.

The formative years of Grade 7, 8 and 9 clearly need specialist teachers in the subject who are able to offer the quality of teaching that opens up possibilities for learners when they are grappling with career and subject choices. The problem is exacerbated when the Department of Education appears supportive, or at least accepting, of Accounting in EMS at the senior phase being taught by non-specialist teachers as a 'filler subject'. This situation is unacceptable when, more than ever before, the Accounting profession needs to attract professionals who have the necessary skills. Even with the onset of the 4th Industrial Revolution and its threat to the accounting profession, with the variety and development of software that often replaces people, the profession is here to stay (Oler, et.al, 2019; Knudsen, 2020).

2.3 THE CONTEXTUAL REALITIES OF ACCOUNTING DEPARTMENTAL HEADS (MIDDLE MANAGERS)

2.3.1 The Departmental Head

If levels of learner performance are of serious concern, but can be improved at department level, then the role of the DH is clearly of major importance (Busher & Harris, 1999; Seobi

& Wood, 2016).

> A large amount of work concerned with managing the teaching and learning process takes place on the middle management levels in schools, yet increasingly, both the local and international literature on school leadership repeatedly fails to point out the key role that DHs play, or could play, in coordinating 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 DH appears to remain on the forgotten tier in South African public schools. (Ali & Botha, 2006)

It appears that this is still the case. According to Malinga (2016) science DHs do not have the multi-disciplinary proficiency and skills to carry out the very challenging roles placed on them. Many of these DHs struggle to support instruction depending upon the way each school interprets workload policies, while other DHs provide effective instructional leadership because of the more manageable demands placed on them in their middle management roles. Overall however, lack of time, insufficient resources and lack of the necessary authority to be effective, threaten the success of most DHs as effective 'middle leaders'. Although the Malinga study is situated within science education, the challenges faced are very similar to the EMS and Accounting DHs in this study.

Leadership, as opposed to management, as a concept has changed with time and leadership in schools has evolved in the 21st century. A substantial body of literature recognises the importance of effective leadership if schools are to attain successful learner performance (e.g. Bush, 2007). However, it appears that leaders are generally underprepared and lack the leadership skills required to run their schools effectively. If leadership of schools plays a key role in school performance, then preparing leaders with leadership skills should receive adequate attention. It is also clear that leadership should not only be placed with the principal and the deputy principal, but also with the DHs (Williams, 2015). Zuze & Tuan (2020) assert that principals and DHs in high performing South African schools work actively to improve instruction. However, this was not the case in less effective schools where many Principals did not take up much of their time as instructional

leaders nor share instructional leadership with other levels of leadership.

In May 2009 the Matthew Goniwe School of leadership and Governance (www.mgslg.co.za) commissioned an intervention by the Department of Education with the aim of focusing on the role, importance and effectiveness of DH's, in order to highlight the problems they were experiencing and to make recommendations on how they could become more effective. It was acknowledged that a gap exists in the body of knowledge available on DHs and their potential contribution to improving the governance of South African public schools. The increasing importance and responsibility of DHs in improving the quality of learner performance and contributing to school improvement was acknowledged in the light of the various changes to the South African education system and educational environment since the onset of democracy (Christie, 2010). The findings from this study highlighted, amongst other factors, the complex role of the middle manager, the important responsibilities of DHs and the many and diverse activities they are accountable for (Ali & Botha, 2009:18-20). The important contribution of this study was its enhancing an under-researched body of knowledge concerning the difficulties and problems confronting DHs in public schools. This study also made significant recommendations for improving the effectiveness of DHs and suggested a way forward. The publication has clear relevance for this study due to its similarities more than a decade later, and to the challenges and issues still facing middle management in underperforming public secondary schools in Gauteng. Since then there have been a limited number of contributions to understanding the role of DHs at public schools (Malinga, 2016; Jaca, 2018; Jugdev, 2018) which also indicates that this remains a neglected level of management and an under-researched aspect of education internationally (Highfield, 2017; DeNobile, 2018) and in South Africa. This is further supported by Seobi & Wood, (2016).

2.3.2 The Accounting Departmental Head

The Departmental Head has many roles and functions within the portfolio of DH. This multidimensional role entails many complexities and difficulties at most schools (Malinga, 2018) which are also highlighted in Chapters 5, 6 and 7 of this study. Often the DH struggles to lead this subject for many reasons. However, this is not a unique situation in the commerce department only, but tends to be equally problematic for other subjects (Nkabinde 2012;

Malinga, 2016)

2.3.2.1 The Accounting DH as an Instructional leader

Although many scholars emphasise instructional leadership at the Principal level (Bush 2011; Bush 2013; Mestry, 2017) this study argues that it is best placed at the middle leadership/ management level. This argument has also been gaining momentum amongst scholars who argue that indeed other levels of school leadership should be sharing the role of instructional leadership (Bush, 2015; Wills, 2019). The DH is closer to teaching than any other school manager and she works most closely with the teachers in the guidance and leadership needed in curriculum, content and pedagogy. Thus developing the DH to be an instructional leader would appear to be where the need is greatest (Rajoo, 2012; Naicker & Mestry, 2011; Bush & Glover, 2013; Bush, 2019). These scholars also assert that learner performance benefits most where leaders are seen and see themselves in the role of instructional leaders. The role that the Principal, Deputy Principal and DH play in this regard require different types of leading and it is the specific type of development that is needed at middle management level that needs to be considered for the purposes of this study. In the 21st century the established desired model of leadership is distributed (Bush, 2019:3) There is adequate evidence that distributed leadership leads to enhanced student outcomes (Harris, 2010; Leithwood, 2006; Woods & Roberts, 2019; Bush, 2019) but unfortunately South Africa provides mixed research about the principals and SMT members which points to limited distributed leadership in South African schools (Naicker & Mestry, 2011). A lot of role confusion and ambiguity weaken the collaborative working relationship that School Management Teams can positively play in many schools (Bush & Glover, 2013: 34)

If instructional leadership offers management the tools to lead teams of teachers and offer curriculum support in the school system, it requires that DHs also be developed in this area. The Department of Education has identified training and development for school management teams as a priority area and, according to the yearly diagnostic analysis (GDE: Annual performance plan 2017/2018; 2019/2020) they have targeted school management for training and development. The nature of this development is however not always clear.

If an instructional leader is one who most positively influences classroom practice and learner performance, instructional leadership by the DH appears to be the level at which instructional

guidance is most urgently required (Author, 2012). This concept of leadership places emphasis on the managing of teaching and learning as its core activity (Bush, 2007). In order to be good instructional leaders, middle managers are required to be skilled in leading their teams of teachers, and in conveying the accounting content, curriculum and pedagogy expected for successful learner performance.

A study carried out by Simpson, et.al, (2016) to assess the challenges DHs face in senior high schools, showed that DHs are very often not sufficiently empowered to perform their role effectively (Author, 2012; Malinga, 2016; Jaca, 2013; Jaca, 2018; Jugdev, 2018). This view is shared by a number of studies across different disciplines and different phases of school leadership which are also discussed in this study (Simpson, et.al, 2016; Farchi & Tubin, 2019). Findings from these studies reveal important shortcomings amongst the roles played, and the uncertainties prevalent as to the responsibilities required of this level of leadership (Rajoo, 2012; Jaca, 2013; Malinga, 2016; Manaseh, 2016; Jugdav, 2018). Instructional leadership as a conceptual framework encompasses leadership of the curriculum and leadership of pedagogy in the accounting discipline (Rajoo, 2012; Bush & Glover 2003; Bush & Glover 2008; Jugdev, 2018). The accountability and responsibility associated with this level of leadership pertains to instructional management, support, supervision, mentorship, development, coaching, monitoring and evaluation of teachers for successful learner performance.

Due to the highly complex nature of leading from the middle, the DH however needs to go beyond instructional leadership (Bush & Glover, 2014; Maringe & Moletsane, 2015). She needs to lead in times of constantly changing needs and differing priorities within her role as a middle manager. Since the inception of the CAPS document the role of middle managers has evolved including support for the rapidly growing need to embrace technology in the teaching and learning of Accounting (Van Romburgh & Van Der Merwe, 2015). This translates into an even more demanding workload for middle managers with extra responsibilities and a need for creativity in leading. In many of our public schools in South Africa the diverse nature of our learner population makes this task even more demanding (Damons & Cherrington, 2020). Unfortunately, in many low performing school contexts most middle managers are not currently able to face such dynamics or to take the steps needed

to adapt to these changing roles (Malinga, 2016; Damons & Cherrington, 2020).

2.3.2.2 Beyond Instructional Leadership

To conceptualise one's leadership role through understanding what this influence actually entails, cannot only rely on a top down approach as promoted in the educator workload policy document. Within each portfolio a number of anomalies exist which bring about various tensions, inconsistencies and power struggles between the role players. Besides these challenges a number of physical and contextual limitations loom over a 'low performing school'.

As discussed in Chapter 1, the term 'middle management' is not popularly used in South African schools. However, I argue that it is more suited to the job description in its entirety and therefore should be embraced rather than 'Departmental Head'. As explained above, the DH is a manager, leader, an administrator and a teacher, and as an educational leader needs to be giving direction to teams of teachers as well as being a curriculum specialist and a leader of pedagogy. The title DH assumes that a person in this position is the head of a single department and the role is central to managing a department, but a Departmental Head is not only a subject leader but also a Head of three subjects in the EMS department, plays a role in the School Management Team and is the 'go to' person between teachers and the senior executive leadership. Even in the most effective schools, where structures in place are well defined and smoothly executed by members of management, the role of the middle manager is understood to be a demanding one. (Cardno & Bassett, 2015; Maringe and Vilakazi, 2015; Amnesty International, 2020). There is also evidence that the Middle Manager level of leadership is a misunderstood level of leadership since, while they take a place in the leadership of a school, they are often not given the status of leadership (Wills, 2019). There is therefore a disjuncture between how other stakeholders may see this key role player, and the assumptions made around this level of leadership.

The question is – how does one learn the skills required of a middle manager, and how much of these skills come from one's intrinsic ability to lead? Also, how do we close any gap between a bypassed middle manager and a leader who has a firm place in the hierarchical leadership structure in a school (Wills, 2019)? How does one also take into account the requirements of a middle leader that go beyond fulfilling a bureaucratic contribution, in order

to realize a bigger and more collaborative leadership role that offers teams of teachers' guidance, support, mentoring, supervision, coaching and development as part of an established idea of the nature of middle level leadership?

The PAM document, as explained earlier in the chapter, stipulates the post requirements and job description of each level of teacher, but there are a lot of assumptions made by that policy document including that a person selected for a particular post is indeed experienced in carrying out all their stipulated roles, and secondly that the responsibilities that follow on from those roles are naturally understood. It appears however that often this is not the case. Literature here (Simpson, et.al, 2016) concerning the difficulty and confusion around the understanding and practice of DH roles and responsibilities, provides evidence that a DH role in a public school is often confusing, often derailed by other duties not part of the job description, or just not possible within the time limits available, if following the official DH time structure. Out of the 30-hour school contact week, a DH in a secondary school is expected to teach 85% of the teaching load of a Level One educator (PAM, 2016: A-9) and fulfil all other roles of DH in the remaining time. Another assumption is that these skills are easily picked up. It appears from a few studies (Gurr. Et.al. 2013; Cardno & Bassett, 2015) that a DH will learn the 'how to' of leadership by taking the initiative to shadow a seasoned DH to 'learnt the ropes' (Jaca, 2018; Malinga, 2016), however a study conducted in an Israeli education context asserts that formal learning is still the most influential factor in developing the competencies of educational leaders with informal experiences alongside experienced leaders having some credibility on the mix of practice and theory (Donitsa-Schmidt & Zuzovsky, 2020). While there is a considerable amount of knowledge gained by learning from experienced leaders (Irvine & Brundrett, 2019) that can assist new middle leaders to make the transition from classroom teachers, this assumes that there are a number of experienced middle leaders to follow, and this may not always be the case. Some studies suggest that, as this is a neglected level of leadership, strong role models may be hard to find (Zuze & Juan, 2018). The number of Departmental Heads in the school system has declined or are not being appointed, which also suggests a clear deficiency into the future in strengthening school effectiveness through necessary middle level school leadership.

The varied role a middle leader plays in a school setting must also be acknowledged because

in many schools it is the middle manager who, beyond being a classroom teacher, curriculum leader and leading teacher, carries out many other roles in the running of the school as required by the School Principal. The nature of such a job therefore comes with many added responsibilities. A DH is required to be both a middle leader and a middle manager and to be on top of the preparation required to understand both. Apart from the expectation of keeping improvement in mind and bringing about improved results, there is the expectation that the middle leader must also have a whole school focus beyond just their departmental focus. According to Bush and Glover (2016) middle managers play the most important role in instructional leadership and greater emphasis should be placed on equipping them with the resources to supervise teaching and learning (Zuze & Juan, 2020).Yet there are not many empirical studies internationally and in the South African school context that clearly emphasise and outline instructional leadership around both middle manager and Principal (Goldring, et.al., 2019). This remains a set-back to providing a national perspective on school leadership and management in South African schools (Zuze & Tuan, 2020)

2.3.2.3 Beyond PAM Hierarchies: The Extended Role of Middle Leaders

Flemings' work (2013) suggests that rather than middle managers responding to their responsibilities within the hierarchical framework set out by the Department of Basic Education, 2016 (Personnel Administrative Measures PAM document); their approach should become one responsive to 'client needs' and their own personal fulfilment. Ways suggested include middle managers reforming themselves and their roles through using data (further referred to in this study as data-driven leadership); working with their teams of teachers by encouraging and steering them to reach their potential and encouraging/ assisting them to apply themselves creatively as problem solvers. For example, data-driven leadership would allow for leaders to exercise control over the pursuit for better learner outcomes through studying trends from data used for decision making, choice of resources, performance enhanced 'evidence informed' approach that is cognisant of context, mindful of boundaries and prejudices, the benefits of management decisions using strategic planning and improvement of teaching practice, as well as informing interventions (Starkey & Eppel, 2019).

The approach middle managers need to move away from requires them to think of their

contribution as flexible and pliable – contributing towards improvement in their teams in reaching the core of the teaching and learning project. This means moving away from a compliant mode of leadership to one that is fluid in application of their role as the need arises. This suggests a 'reflective practitioner' that always keeps improvement in mind, and their reflection upon that improvement strategy being central. This is what Fleming (2013) suggests as a more 'client based' approach to their leadership influence.

This requires Departmental Heads to tap into important qualities required to influence their unique settings needing tact, discretion and mediation abilities (Farchi & Tubin, 2019). If middle managers are to make a difference and embrace change, they need to be able to move easily between different situations which also requires good communication skills in dealing with many role players inside and outside the school context. Middle managers can contribute most to school effectiveness 'by contributing to organisational stability', achieving 'environmental legitimacy' through performing both administrative and pedagogical duties which are key to promoting school stability and student learning, none of which appears as established practice in less effective schools (Farchi & Tubin, 2019). It appears the limitations and interpretations of policy (PAM, 2016) and hierarchical top down structure understandings amongst the Principal and other school leaders is where either the rigidity or fluidity is embraced or enforced. However, the notion of distributed leadership is key here, where the Principal's role is required to be an enabling one when interpreting school leadership and management policy.

This necessitates a discussion on middle management in practice and the disjunctures within the role requiring the skill to remain a focused and clear-sighted practitioner. The tensions that exist within this role need to be understood. Many middle managers find it difficult to pinpoint what they should spend their time on. They may even take on roles that are very removed from their core responsibilities such as disciplining learners on reactive unrelated challenges, taking on general and whole school routine administrative duties, and other delegatory functions on behalf of senior management and other colleagues. A situation of being between the senior management and the teachers can create a perception that one has to be at the mercy of all stakeholders. Also the fact that Departmental Heads are also teachers means they need to 'practice what they preach' as regards best practice in the classroom.

Fleming (2013) argues that the main areas of responsibility for middle managers should be subject and pastoral leadership. He defines their roles in terms of 'tasks, responsibilities and relationships (internal and external)'. He narrows down the effectiveness of a middle manager in practice into three areas: leading as a role model to others; serving the school community (learners, teachers and the executive school management) and managing the structures set up as a result of school policy and departmental aims. Moreover, Farchi & Tubin, 2019 argue that the effectiveness of middle managers lies in the balance between administrative and pedagogical duties. However, there remain a number of difficulties in achieving this balance as it requires not only reflective practices but also good problem-solving skills to deal with the quandries that are often faced (Jugdev, 2018). Middle managers that are caught up with unclear and ambiguous understandings of their purpose may also experience feelings of being sandwiched between top leadership and the different members of a school community. This points to the importance of a middle manager having integrity and courage in how they conduct their roles. De Nobile, 2017 in agreement with Fleming (2013) points to the need for 'listening skills, sensitivity, reflection and persistence' in order to be a support base. Additionally, Lipscombe. et.al. (2020) point to the social practices of thinking, actions and relationships which should enable a reciprocal relationship of conditions and environments at the local level. Schools can benefit hugely from strong middle managers as the most functional role where the core of a school's business lies. They are in a position to be the drivers of improvement in school taking into account the societal context of the 21st century leadership needs by reculturing their schools and their relationships to the outside (Fullan, 1998; Highfield, 2017) however empirical evidence and a contribution to a knowledge base is still debatable (De Nobile, 2017)

It appears therefore that middle managers need to understand the dynamics of their role and be skilled in playing each role with ease. This requires that they lead by example and at the same time encourage their teams of teachers to work together in improving standards and setting collectively decided targets. They also need to play a key role in the purpose of the school as a whole to make a difference in the quality of education within their organisation (Somech & Naamneh, 2019) This will inevitably come with a degree of difficulty, with complications, impasses and impediments – however their successes will make the effort and outlay worthwhile (Lipscombe, et.al., 2020; Fleming, 2013).

Thus, while Mestry (2017) highlights the lack of development amongst principals of South African schools, this study regrets equally the lack of emphasis placed on the role and needs of the middle leadership for professional development (Lipscombe, et.al, 2020).

2.4 LEADERSHIP DEVELOPMENT

Many initiatives and school improvement interventions have been tried and are continuing, from the Secondary School Improvement Programme-SSIP (2017-2021) to others committed to turning around schools across the public schooling system in Gauteng (2017-2018 GDE Annual Performance Plan; NECT, 2018; DBE 2020-2021 Annual Report). This has been designated as 'Pillar 3: Leadership and Management' (South African Year Book: Education 2015/2016 and DBE 2025 Vision). However, the crisis in the South African education system is understood to be far from over (Amnesty International, 2020). According to Molly & Jansen (2014) it is clear from across the globe that countries that do well invest in human capital as this yields both personal, as well as societal, benefits in terms of economic well-being, while Naicker & Mestry (2015) argue that, considering the positive link between high quality leadership and successful schools, investing in leadership development is of central importance.

Funding & Expenditure trends reveal that the Basic Education government expenditure each year is a considerable amount. (Khuluvhe, M. and Netshifhefhe, E., (2021).

TABLE 2-3: EDUCATION BUDGET

Year	**2017/18**	**2018/19**	**2019/20**	**2020/21**	**2021/22**	**2022/23**	**2023/24**
% of education budget	16,7%	16,7%	15,9%	14,6%	15,6%	15,9%	15,9%

As mentioned above part of these funds have focused attention on skills development intervention programs to equip various levels of education providers with skills, in the pursuit of improving school performance (Vision, 2025) and yet, as also mentioned, the millions of rands spent each year on training and development to uplift the quality of schooling appears to be unrecorded and, more importantly, has not shown any marked success, while little is known about how much of such development is actually transferred into the workplace.

Scheers and Wild (2010) suggested that programs arranged by the South African government should be investigated as to their relevance and effectiveness, but this has not been done in the intervening years.

Leaders cannot set an improvement target as their end goal without looking into the nature of improvement that each unique teaching and learning environment requires. In order for leadership skills to develop, the complex nature of the people being led and the environment which exists, must be understood. Thus the question to begin with could be 'what development is required at the different levels of leadership and within this particular context?'

Broad leadership skills do overlap across the various leadership structures (DBE: Annual Performance Plan, 2017-2018; 2019-2020). And while these may be noted throughout the study, they are not its central focus. It could be argued that DHs have the most immediate contact with the teachers who make up the greatest percentage of the work force and are thus crucial to successful performance in schools, but Scheers and Wild (2010) argued that poor management is the reason that many teachers in public schools (specifically in Soweto in their study) were unhappy. There is no evidence that this has changed in the intervening years (Rammala, 2009; Spaull, 2015; Jansen, 2019; Taylor, 2019). If this is generalized to South African schools, a lower educator–turnover rate, and a greater chance of attracting young talented teachers to the profession, must result from the enhancement of leadership qualities specifically at DH level. It can be concluded that more training programs that are continuous, effective and relevant in this field, are necessary to build this aspect of good management (Bush, 2011; Nect, 2018). This is further affirmed by Tapala, 2020 who emphasises that deliberate continuous, purposeful, coherent, curriculum leadership training programs are required.

2.4.1 The Leadership Needs of DHs (Middle Managers)

While school improvement is emphasised, leadership development in the primary and secondary education system has not been common practice in the past (DoE, 2008). School leadership and management programmes, in compliance with the relevant South African Framework authorities and minimum requirements for management and leadership development of South African schools, must revisit the nonspecific instead of actual context

based approaches to leadership and management development. The differentiated roles of a principal, deputy principal and Departmental Head must be subjected to regular scrutiny and revised to face current developments and empirical research findings that account for differentiated roles of these posts (Williams, 2015). Whilst this is on the agenda to review, it is worthy of note that ongoing review of school principals and other leadership and management competency standards must address the future needs (DBE, 2016). As mentioned earlier, Tapala, 2020 emphasises that specific role definition development is necessary at the different levels.

At public schools an appointment to Departmental Head in many cases has been based on a teacher having displayed a good track record of teaching. The basis of appointment to a leadership role has not necessarily been because of a strong leadership disposition or experience.

> Bureaucratic inefficiency in SMT post-provisioning has most affected the poorest provinces, perpetuating inequalities in the provision of schooling. However, there are various other structural inequalities evident in school management and leadership in the public sector resulting from apartheid legacies of power and privilege, cultural norms, and the current patterns of educator movement across schools (Spaull & Jansen, 2019)

In recent times the gap in leadership skills has been identified and felt in many schools (Naicker & Mestry, 2015). Much literature in school leadership and management in South African public schools point to a breach in leadership, and in many cases this is given as one of the reasons for a school underperforming (Bush, 2015).

As discussed above, there are a number of skills required of Accounting DHs/ middle managers. These skills are not necessarily the same as those required of a deputy principal or principal, but are specific to leading teams of teachers and leading a curriculum. As these leaders also take up a seat on the school management team there are also certain skills that overlap with those of the principal and deputy principal. According to the PAM document (2016), in the absence of a principal and deputy principal, the next in line to stand in the role of either is the Departmental Head. This suggests that a DH not only needs skills relevant to running his/her department but a combination of broader school-based leadership skills and middle management skills.

The lack of confidence and lack of specific skills displayed by many middle managers (Wills, 2019) should suggest the urgent need for development around the key skills and knowledge required. However there also appears to be a lack of conceptualisation of what these actual skills are (Mumford, Campion & Morgeson; 2007; Bush & Glover, 2013) which indicates the importance of this type of research around middle managers. This addition to the study's conceptual framework is an important one as specific leadership skills at this level of leadership is what is required to separate the general 'helicopter 'style of leadership (Cronje & Bitze, 2019) to one that reflects the 'situated contexts' outside purely western perspectives and rather including comprehensive classification of local contexts (Leithwood et.al., 2020:9). Considering that there are studies that point to the detrimental effect of not investing in this level of leadership – one can assume that this could make a significant difference to the quality and performance of learners leaving the school system.

Schyns et.al (2011) find that teaching leadership raises "self and social awareness for the contexts in which leadership takes place". They highlight that leadership development is more than just developing the leader in a skills-set, but should involve recognition of the social aspect of leadership and the collective past of an individual leader. The gap between focusing on an individual along with the social context in which leadership occurs, must be recognised and filled.

Traditionally in South Africa, Accounting DHs have not been developed as leaders but rather placed into a role that expects them to be enforcers of rules where they must tick off their submissions, rosters, and tick-sheets indicating compliance with departmental requirements and keeping the teaching and learning programme in check and on track (Mestry, 2017). While this is a necessary part of a school and a department's function, the additional leadership contribution that a DH can make is underemphasised (almost ignored) and the social complexities of the environment in which they lead are not factored in. Thus, it appears that a DH is an official level of leadership according to the Educators' Workload Policy document (positioned in schools as Circular 98 of 1999) yet in many ways bypassed for its potential contribution to the leadership roles needed for the good functioning of schools.

The disjuncture between this official level of leadership and its implementation may appear unrelated and inconsequential, but Ferruci & Carter, 2017 assert that values define the nature

and purpose of leadership and not rules, which is relevant to the culture of compliance amongst school leaders that can almost remove the individual leader (as a value setter) from the process of leading. To change this culture however, would require a complete paradigm shift, from current ways of understanding what leadership means and its function. In order to achieve this Bowman (2014) emphasises that a system of people in leadership positions acting as mentors to other leaders can help to remove the barriers to power. Leadership in human resources must also be given a chance to be proactive in the everyday life of the school setting. This is an important point to note for DHs because their context has so many contextual challenges that often involve seeing their role as one that is only there to collect submissions, and see that the Annual Teaching Plan (ATP) (DBE, Caps, 2011) is followed, thus creating a disconnect between providing leadership to teams of teachers and more mundane tasks. Secondly Bowman emphasises understanding the context in which authentic leadership is required and this requires input from higher levels of school management. It must be thought about and digested and embraced not only by senior management, but also by the Accounting Subject Advisors as well as the district leaders that influence policy, if expectations of school leadership are to undergo this significant change.

2.4.2 A Paradigm Shift in the Leadership Role of Middle Managers

Fleming (2019) also advocates leadership that is authentic and allowed to lead with a sense of purpose and not compliance. Again, Naicker, Grant & Pillay (2016) argue that a school environment needs to be conducive to 'expansive leadership' within a 'structural, cultural and agential climate'. Such accessible leadership goes beyond a hierarchical structure and is enabling to new leaders and to other stakeholders in the school. This concept of expansive leadership embraces the teacher as a teacher leader and, when applied to the DH, as one that takes up a place in the hierarchical structure of a school, if struggling for recognition, will allow her contribution to school effectiveness, functionality and overall contribution to learner outcomes to emerge (Malinga, 2016).

Naicker, Grant & Pillay (2016) give attention to schools that perform well despite the odds, in highly functional ways. Their study shows how practices of school leaders can embrace and go beyond the 'miracle leadership' of single individuals to drawing effectively from the school's own human resources, and being inclusive in their leadership practices rather than

limiting stakeholder (teacher) participation.

This study has a number of messages for the current study in that it proves that it is possible to have a more participatory team, sharing the leadership and management roles, if not constrained by the same higher levels of leadership. So many solutions were found possible. Using the contextualised leadership theory as my lens for understanding this study, indicates the solutions as being within the grasp of low performing schools (Naicker, Grant & Pillay, 2016). One such solution is worthy of emphasis, being the notion of 'distributed leadership' which is quite far from managerialist 'helicopter-type' management practices and styles (Cronje & Bitze, 2019). Instead solid plans and structures that promote continuous professional learning of staff are required. Distributed leadership styles enable leaders to strategize with agency to lead their teams and be directly accountable for resources and other means to support their teams.They can build a collaborative culture and distribute leadership to buffer staff from distractions which take away from their instructional work. This takes into account cultural contexts outside the western worlds of leadership practices towards the context the leader finds himself in. 'Situated contexts' (historical settings, local settings, new contexts, new intakes) allow middle leadership to support distributive practices.

2.4.3 Contextualised Leadership Development

Middle leaders therefore need to advance their leadership skills in areas where a middle leader can make a difference – that is, in developing/ mentoring their teams of teachers and in curriculum instruction and implementation, as well as making a whole school contribution. Why then, if we know what is needed, is it not a matter of offering this type of development to solve these problems? It may be that it is still considered to be the Principal's role to make this kind of change. Secondly, the concept of 'distributed leadership' in theory appears simple, but in practice is not easy to apply (Bush & Glover, 2014). Principal leaders need to be willing to enable other levels of leadership to exist and flourish, and to acknowledge the contribution middle management can make. The question of exactly what needs to be covered in this type of leadership development will be different from that required for Principal development, where the priority is whole school performance. If the DH's key goal should be leading the teaching and learning of their discipline, their expertise in their subject area needs development, along with their skills in leading teaching and learning. It appears that

teachers are not getting guidance, supervision, mentorship and important content, curriculum and pedagogical leadership in what ultimately determines a successful school from another (Toop, 2013). What then should the guidance be that a DH can give her team of teachers?

She needs to understand her context. She needs to consider the learning and teaching environment she leads, which entails a full focus on the teacher population and the learner diversity within her school. She needs to use available data to equip herself with such information. 'Data driven leadership' has taken on momentum in recent times (Love, 2002; Boudette, City & Murnane, 2005; Starkey & Eppel, 2019) and can be partly the solution to many unknowns in the circumstances of each school's teaching and learning context.

Secondly, a DH needs to understand what it means to be a leader of learning. This signals DH development in leading her subject area. Jaca (2018) examined the transition of teachers to DHs and has found that many are not content specialists themselves and are therefore leading subjects only superficially. Even when DHs are subject specialists a lack of training in how to lead may be felt in the level at which guidance (or a lack of it) is offered to teachers. Teachers need to be steered into effective ways of working with content, the curriculum and, importantly, the pedagogical integration of the content and the accounting curriculum. This is a key area to invest in, as many gaps in teaching methods or an exclusive use of traditional methods of teaching can add to the lack of understanding by the learner (Azzam, 2018). This will remain a problem without sufficient interrogation of the nature of the gap between accounting teaching and learning. It signals yet again the need for middle managers to find ways to make this a very important contribution to developing their teams of teachers (Toop, 2013; Azzam, 2018). Again, learner needs need to be well understood and this is yet another deep understanding the DH should be helped to develop in her leadership role. The diverse background of the South African learners comes with a mixed assembly of culture, race, ethnicity, and multilingual characteristics that define who we are. In addition South African classrooms have become inclusive which requires that teachers take all forms of inclusiveness into account when associating with learners. This is far more complicated than is possibly given credit for. Whilst the teacher's preparation for this type of classroom experience is not entirely the focus of this study, the DH's contribution towards the teacher being able to engage positively with their diverse environment is.

Thus DHs are in a position to improve the experience for both teachers and learners in the classroom environment in many ways, although this is not always easy. The day-to-day operations are very much within the control of the DH. Fleming (2013) describes four components considered specialist knowledge for middle management: having a clear vision of what you are responsible for; knowing what constitutes good practice; being an effective manager of people and resources; and having efficient procedures for administration. These should then be a key focus for middle leadership development programmes. Fleming also argues that this is the level of leadership that is most firmly grounded, providing the 'voice of reason' as the bulk of DH's work is classroom based. He summarises this as "being able to plan, motivate, encourage good practice, challenge bad practice, solve problems and see tasks through".

Many studies (Harris & Jones, 2010; Harris & Jones, 2017; Nobile, 2018) however point out that middle managers are not clear about their role in school success. For example, many South African studies have also argued that little or no development has been part of preparing middle managers to understand these diverse roles beyond being 'check master officials' responsible for checking teacher files, checking that teachers have marked tests and have entered marks for learners, and merely being expected to check compliance of teachers generally, (Ali & Botha, 2006; Jaca, 2013; Malinga, 2016; Jaca, 2018). Little training has happened in the art of guiding teachers beyond holding them to book.

Mestry's (2017) study investigated principals' understanding of their role as instructional leaders and found that many thought that it was not their primary function to manage teaching and learning, but rather that this was the role of DH's and Deputy Principals. Many principals in fact did not understand what being an 'instructional leader' involved although others did accept instructional leadership as being one of their roles and those who placed significance on leading as instructional leaders were found to impact teacher and learner performance positively. Since it may be unrealistic to expect the Principal to have expertise in the entire curricula across disciplines, it should rather be the DH who is developed in curriculum management and instructional leadership, and is given agency in this role, enabled by the principal. Overall, Mestry's study discovered that there had generally been no preparation for school principals on curriculum matters – leading one to the conclusion that the Education

Department itself does not place any special emphasis on principals' roles as leaders of learning. The study also has additional interest for this study for two reasons – one being the finding that the DH is often bypassed altogether, and the other that the Principal generally does not see his/ her DH as a partner but rather as a compliance manager.

The current hierarchical nature of leadership is also limiting as managers are prevented from finding creative solutions to problems. DHs, if not encouraged to understand their role creatively, may hold back on their input and fail to apply themselves when the needs arises. Fleming (2013) believes that a rethinking of the leadership role involving a less hierarchical approach to management, is necessary to invest in people, and create management structures that value and empower people. Thus leadership can increasingly be driven by everybody in an organisation and not just by management.

The rigidity of hierarchies is also less evident when the focus is on serving the client (in a school setting, the parents and learners) along with one in which all stakeholders collaborate to provide a quality learning experience. Fleming, also places emphasis on the inability of schools within the current management structures to handle change, in contrast to the spirit of collegiality that supports self-motivated and flexible management structures. This approach suggests a restructuring of the role a middle manager along with other management positions. This is compatible with ideas of Portelo_et.al (2016) who argue that the notion of 'improvement_science' can be used to explain an environment where the context is built into improvement.

2.4.4 Understanding Leadership in Context

The many problems facing South African schools (Spaull & Jansen, 2019; Amnesty International, 2020) almost guarantees poor educational outcomes for many learners in these institutions. Moreover, according to Shalem & De Clercq (2019) "most teachers in South Africa experience inequalities in terms of access to functional school management that mediates the bureaucratic demands on teacher time".

Could a new way of thinking and leading, through the challenges faced by many schools, be embraced as a collective desire for a changed educational experience and educational outcomes in our schools? Even where institutional rules and frameworks are still the norm,

and where policies take a long time to change and reach the ground, some of the answers to the problems could lie in leaders changing their mindsets to view themselves differently as agents of change, capable of finding new solutions to their problems. Here an understanding of the complexity of their context could also mean finding solutions (Hancock, 2008; Shalem & De Clercq, 2019).

In keeping with the trend suggested by Bentley (2000), a leader operating within an educational system should strive for three ends: firstly, to exercise autonomy (meaning the capacity to govern the process of making choices, forming purposes and securing the resources necessary to achieve a goal); secondly, the capacity to take responsibility for one's actions and those of the institution/ department one is leading; thirdly, the capacity to think and act creatively in forming and achieving a goal, to solve problems, to understand the structures and disciplines which shape the goal, and to apply one's knowledge in ways which extend and develop it. If the context within which one is leading is better understood, the needs of the teaching and learning environment could be met in relation to the choices made, responsibilities undertaken, and the solutions sought (Christie, 2010). The contextualized leadership theory (CLT) approach suggests a framework that informs leadership in complex organisations. This framework indicates that each of the complex factors are connected and cannot be conceptualised in isolation but rather are interrelated with all the other parts (Mendes, et.al, 2016). Middle management leadership development must strive for transforming DHs into DH leaders who are empowered to respond to risk and complexity. In a study conducted by Ferrucci & Carter, 2017 DH participants in Singapore and United States, expressed that other vital needs must also be included to include broader diverse humanitarian aspects that are essential to transform.

Combined with contextualized leadership, leaders would benefit from embracing an entrepreneurial culture. Bentley (2000) refers to this as the 'trader syndrome' where people are equipped to search for new solutions to their problems, to be active, creative and 'entrepreneurial' in combining resources to meet their needs. However, this would also require a paradigm shift in the thinking of school principals. That this could be on the horizon is however suggested by Damons & Cherrington (2020) who advocate shifting the emphasis

in South African schools from purely academic quests, towards being more receptive to socio-economic trials and building a more supporting and empowering environment beyond the school into the school community. Accounting DHs and their teams should be in a particularly favourable position to operate within such a resilient entrepreneurial spirit.

2.5 SUMMARY

The wide overview of literature discussed in this review allows for the following conclusions: The quality of the teaching and the learning environment in South African public schools is continuing to fail the majority of South African youth. The situation in the high school subject area of Accounting is no exception, and in fact the problems in this discipline are exacerbated on account of various additional challenges including the perception of this subject as being 'difficult', and its teaching and learning requiring special skills, while the DH – and thus the natural instructional leader - is often not an accounting specialist since the subject is only one of the three subject areas with the EMS department. The alarming drop in the numbers of learners selecting Accounting at the FET level suggests that the very survival of this subject is in jeopardy while its value to individuals, communities and the economy at large is incontrovertible.

Overall therefore the literature indicates that Departmental Heads are required not only to be experts in the content knowledge of Accounting, but, importantly, they also need to be skilled in leading the discipline within the challenging context experienced by the teacher in many public secondary schools in contemporary South Africa. As argued by Elmore (2000) leaders that have the requisite insight and transformative ability can enhance student achievement in schools and much of the literature points to the quality of leadership as being the separating factor distinguishing successful schools from the rest (Christie, 2010). It seems that a deep understanding of what type of leadership is specifically required in each underperforming school must therefore inform leadership development programmes particularly in the context of low performing schools, and that these should be undertaken with urgency both at government level and at District and school levels.

Gaps in the current literature which this thesis helps to fill are thus extensive. These include the theoretical gap addressed by 'complexity leadership theory' applied to education in SA – and its extension to encompass both African approaches and currently prevailing linear

models, in order to open spaces of understanding to illuminate current policy and practice, and its future possibilities. Again, very little current theoretical or empirical literature exists on middle management in secondary schooling in either South Africa or globally. Nor is there recent relevant research into Accounting education at secondary school level particularly in low performing schools. Most significant perhaps, is the lack of other research into the role of middle management/ middle leadership and its applicability to the crucial role of DHs/ middle leaders in school improvement, enabling a light to be shone on their potentially crucial role in education particularly in low performing schools. The framework (or model) provided in this thesis for leadership development is also new within the South African schooling context, and innovative within the literature globally. The chapter which follows seeks to address this theoretical gap in more detail.

CHAPTER 3: THEORETICAL AND CONCEPTUAL FRAMEWORK

3.1 INTRODUCTION

The purpose of this chapter is to introduce the theoretical and conceptual theory used to frame the study and the phenomenon under review. The chapter covers the …

A number of theories discussed within research into leadership lend themselves to understanding this study and what it achieves. 'Transformational', 'adaptive', 'contingent', 'democratic', 'interactive' and 'postmodern' leadership styles, as suggested by various authors (Bush, 2007; Hallinger, 2010; Hoppers, 2017) all have resonance with the focus and objectives of the study. These will be discussed within this chapter along with the principal theory selected - Complexity Leadership Theory (CLT). More traditional understandings of leadership are also considered, both because they are the ones which underpin current official practices in SA public high schools, and because their significance is bound to remain into the future in tandem with these other more 'progressive' approaches introduced and developed. The need is to develop middle leaders in ways that empower them to move from the one to the other.

3.2 COMPLEXITY LEADERSHIP THEORY (CLT)

The principle theory upon which the research has been constructed, CLT, is the study of the interactive dynamics of complex systems embedded within contexts of larger organising systems (Bahman, Nasir, Zenouzi & Ali Dehghan, 2012). This theory understands leadership as not based on a reductionist model but rather as a complex adaptive system existing between the leader, the organisation and the environment. Uhl-Bien (2012) claims that leadership has always been studied in contexts of bureaucracy, while complexity adds a lens of 'Complex Adaptive Systems' (CAS). CLT addresses both bureaucracy and CAS together. It recognises sensitisation to local needs in context and extends the boundaries of analyses and investigation beyond the bureaucratic core. As a result, leadership is further informed through an understanding of complexity.

The standpoint of CLT arose in response to the constraints in present 'mainstream' leadership

theory which does not consider the significance of underlying and contextual factors (Brown, 2011). CLT stems from complexity science and provides leadership with ways to deal with complexity, transformation and uncertainty (Marion & Uhl-Bien, 2001). Theorists Marion and Uhl-Bien (2001) introduced the concept of Complexity Leadership from its roots in complexity science in order to encompass leadership in complex organisations.

The framework sought was one which was not grounded in a bureaucratic approach to leadership since an aim of the study was to challenge the bureaucratic mindset and its limited effectiveness according to research findings (Van Scheers & Wild, 2010; Balwanz, 2015; Llorent-Bedmar, Colbano-Delgado and Navarro-Granados, 2019; Spaull & Jansen, 2019; Wills, 2019). And especially given the complexities of the context in which middle management leadership has to operate in many low performing South African public schools. The notion of leadership models is also evolving in response to the changing needs of schools and in the context of African educational reforms (Bush & Glover, 2014). Leadership is one of the influences that can help overcome many of the incapacitating dynamics hindering good performance and thus help pull education out of its poor state (Wolhuter, 2020) – however the complexity of the social context in public schools in South Africa requires a wider lens.

If an evolved theory of leadership is not used, and Accounting leadership continues to be viewed in the context of bureaucracy, then the challenges and mistakes made by Accounting leaders in underperforming schools may continue to be puzzling and hard to correct. For that reason, the intention is to explore the view of an evolved, localised leadership approach which includes the key concepts of "complexity" and "diversity". According to Boulton (2011) the underlying idea of 'complexity science' is what contributes to the 'how to' answer to the increasing uncertainties South African underperforming schools experience. It is for this reason that the study sees the application of this theoretical frame as appropriate. It offers a renewed and different perspective to view the challenges and management of multifaceted intricate institutional activities (behavior) which may help leaders to understand the relation of these to the economic, political, social and environmental challenges they face at schools each day.

3.3 A SOUTH AFRICAN PERSPECTIVE OF MIDDLE LEADERSHIP

Middle leadership functions in a progressively complex and shifting environment. Issues

such as ongoing technological advances, changes in the job market, and the impact of Covid 19 affect South African education, and thus the skills required to lead effectively within this context, now and into the future. CLT can contribute to an understanding of the issues (Lichtenstein, et.al. 2006) and, in the context of this study, to what is needed to achieve accounting middle management effectiveness as well as understanding how targeted development can help overcome poor leadership skills.

The South African public-school system is designed to follow a tiered structure of leadership. This hierarchical structure places a middle manager, or Departmental Head, between the senior leadership (Principal and Deputy principal) and the teacher. Thus, the DH works either 'top down' or 'bottom up'. However, the linear process in which this hierarchical leadership structure operates is not enough to enable an understanding or explanation of the process (Boulton, 2011). According to CLT several factors that act together in a leadership context form developing patterns/configurations, otherwise referred to as 'complex adaptive systems' (CAS) (Uhl-Bien & Marion, 2009). CLT thus allows for a modified understanding of DH leadership and its reach beyond the formal structures that exist (McKelvey, 2010). In addition, the concept of 'middle management' in South African public schools has been under-theorized and the roles of individuals within this leadership band and their responsibilities, together with their needs, remain uncertain (Ali & Botha, 2006). This is not only a problem in South Africa but is one which is recognized globally (Adey, 2000; Simpson, et.al, 2016; Leithwood, 2016; De Nobile, 2018). It is suggested therefore that this also has implications for the ways in which middle management leadership in Accounting education can be understood in the future, and within different global contexts. Organizational challenges interact, and are entwined in an ongoing basis, and leaders are required to react appropriately for the success of their schools. This also suggests that they need to be empowered with the tools needed to lead creatively in their own contexts (Brown, 2011).

People are complex and diverse beings whose understandings stem from experience, thoughts, actions, emotions, learnings, forgettings, inferring, accepting, revising, rejecting, speaking, and listening (Audi, 2003 cited in Lukenchuk, 2013). This diverse worldview challenges reality or epistemic access to 'any one truth' (Lukenchuk, 2013). According to

Polkinghorne, 1983 (cited in Lukenchuk, 2013) this can be referred to as 'epistemological pluralism' based on the notion of context or community which involves an 'understanding that is greater than the understanding of any one point of view'. This gives strength to the notion of knowledges having equal power as opposed to centuries of accepting the western ways of knowing as superior. Western understanding has connections with Western colonialism and oppression and remains a dominant knowledge paradigm in South Africa (Lukenchuk, 2013). Conversely non-western traditions and ways of knowing approach world cultures as a general perspective of vast diversity and are thus better able to honour all cultures. Hoppers (2017) argues for education research in the 21st century to emphasise the need for development of the 'whole person' in Africa. "we must also recognise that the absence of a theory is also a theoretical position, and African researchers and academics would do well to re-examine their intentions, and their choice of frameworks, and particularly the limitations of the dominant paradigms in research for capturing most aspects of reality in Africa" (Hoppers, 2017: 10).

Thus, diversity in the teacher and learner population and the complexity that the context of underperforming schools experience, required new ways of thinking beyond the ordered responses that a western hierarchical organization assumes. Uhl-Bien, Marion & McKelvey (2007) argue that many managerial and governance systems are stuck, not only in a western tradition but in the industrial era, even though 21st century organizations are operating in a 'knowledge economy'. This[12] is defined here as "an expression coined to describe trends in advanced economies towards greater dependence on knowledge, information and high skill levels, and the increasing need for ready access to all of these by the business and public sectors". This suggests that leadership too needs to evolve (Uhl-Bien, Marion & McKelvey, 2007). Maringe and Nkambule (2015) also argue for a new theory of leadership to handle another multi-faceted concept of multiple deprivation that adds to the challenges leaders face in many South African schools. This cannot be treated in isolation but should rather play a prominent role in a mixture of challenges associated with the contextual difficulties facing education in many schools in South Africa. According to Maringe & Moletsane (2015) official statistics show that at least three quarters of South African schools (which also serve

[12] OECD statistics, 2007

communities facing multiple deprivation) are dysfunctional. This, they argue, requires a different lens to leadership in order to focus on how best schools in these circumstances can be led out of these environments away from a "single factor investigations of deprivation and poverty in relation to school learning and teaching". This indeed also supports the argument made by Uhl-Bien, Marion & McKelvey (2007) which emphasizes that leadership needs to evolve to handle these contextual complexities.

A DH also has to pursue her authenticity as an African leader. Leadership in this paradigm not only challenges the boundaries of bureaucracy but requires a reconceptualization which embraces the notion of being adaptive to the tensions experienced when leading, and furthermore interactive in one's approach to other systems when dealing with such tensions.

Contextual factors that impinge on education in South Africa include various language barriers, a lack of social capital amongst the learners (and some educators), and high unemployment levels (Wolhuter, 2020). The language of teaching and learning in our schools is severely influenced by the fact that English is only one of eleven official languages spoken in South Africa and the first language of only 9,6% of South Africans (Wolhuter, 2020). Accounting, on the other hand, is known as a language in its own right, as well as being expressed in English (Ngwenya, 2016; Velasco, 2019) with learners and teachers being at a grave disadvantage teaching and learning this subject as 2nd and 3rd English language speakers. As with other contextual variables that affect teaching and learning in many underperforming schools, the CLT framework draws attention to the complex adaptive systems that leaders require to recognise - and the leader is only one of the elements in this framework consisting of the leader, the organisation and the environment.

CLT as a theoretical lens can therefore be used to examine leadership and adaptability in the Accounting department using complexity as a way of understanding which includes the intricacies and contextual confines existing for middle leaders. This theory can be offered as a 'general model of leadership as a complex adaptive system (CAS)' and Uhl-bien (2012) suggests that leaders who respond effectively in these environments enable 'complex' responses.

3.4 A RENEWED PERSPECTIVE OF TRADITIONAL MIDDLE LEVEL LEADERSHIP

Traditional top down theories of leadership place the leader at the centre of all actions of leadership, which simplifies leadership to one person who either leads successfully or not. However, according to Lichtenstein et.al (2006) leadership is not 'in' a leader or 'done by' a leader but rather is an emergent event and an outcome of relational interactions among agents. This view of leadership suggests that leadership is more than a skill, or symbol, or exchange but rather that it emerges through dynamic interactions and interdependent actions among many individuals as a collective undertaking. Also, leadership is often looked upon as a behavior, whereas Zenouzi & Dehghan (2012) suggest that it must rather be studied in its entirety, involving the thinking that leads up to the leader's behavior psychologically, emotionally and within her life experiences. Lichtenstein, et al (2006) refer to this new perspective as one that emerges in the interactive "spaces between" people and ideas which "transcend the capabilities of individuals alone; it is the product of interaction, tension, and exchange rules governing changes in perceptions and understandings" (Lichtenstein, et al, 2006: 2). Two immediate tensions in many underperforming schools involve the Principal's lack of sharing leadership with the DH as a middle manager, and the DH's lack of acknowledgment of the contextual realities framing his/her problems and her own required role in decision making. Both become more accessible when viewed through the lens of CLT

> There is a lesson here for us. We have said that the operating environment in which we ask our leaders to perform is complex, but some of our assumptions about how risk is managed are linear. We have learned and continue to learn that risk and complexity are exponentially growing over time. This notion must inform our leader development strategies. (Hargrove & Sitkin, 2011 – 532-533)

Thus, while this study argues that traditional theories are insufficient to deal with complex organisations like the schools (and Accounting departments in this study) CLT can also be seen as a bridge from more traditional understandings to more complex and adaptive ones when adopted within leadership development programmes. The need for these to encompass any successful transformation is indicated since core concepts of this theory are the knowledge that must be shared to assist leaders to understand the basic principles of 'complexity leadership' and its application to practice.

Schools and the various departments within the school (in this case the Accounting Department) are complex systems which are differentiated or distinguished from 'complicated' systems (Brown, 2011). Many systems are complicated by nature because they have a number of individual components which are necessary to define or put together or to operationalize them. For example, a motor vehicle is a complicated system where each component in a motor car can be described even though the whole car is greater than the sum of its parts. However, a school as a social system can be described as a complex organization because of the many relationships that cannot fully be explained as components due to their always altering, varying or shifting which makes them dynamic and constantly changing. These ongoing changes make for a complex system with an emerging nature created by interactions of interconnected non-linear and unpredictable forces beyond any individual components (Brown, 2011). Therefore, complexity theory contributes to our understanding of organisations that are characterized by increasing complexity and uncertainty, and provides agents (in this case leaders) with ways to look into change beyond prediction and control (Boulton, 2011).

Thus CLT as a construct has many characteristics that need to be understood in order to encompass leadership in a complex organization. Just as a school, as a complex organization, has many ideas or concepts that are interrelated and give meaning to the complex terrain of a 'school system' these interrelated ideas also need to be understood individually before being seen as a 'complex system' and such related concepts will need to be elaborated further. They include the notions of interaction; emergence; adaptation; mechanisms; dynamic systems, complex adaptive systems; self-organized criticality; and dissipative structures (Brown, 2011, 2014):

3.4.1 Interaction

When people in an organisation interact, transformation due to the impact (change) of relationships, co-dependent behaviours, and the occurrence (or emergence) of divisions of agents take place from agents engaging with one another interdependently. According to theorist Marion (2008:5) complexity theorists study the "patterns of dynamic mechanisms that emerge from the adaptive interactions of many agents". What is important to note from these interactions is that the results are distorted when observed as linear and need to be

understood relationally and as non-reductionist.

3.4.2 Emergence

These complex interactions are not static events but rather are primarily defined by change suggestive of a dynamic process of change. This process of change is what gives rise to **emergence**. This is what Marion (2008:9) refers to as "a sudden, unpredictable change event produced by the actions of mechanisms" or otherwise described as 'emerging behavior patterns'. A nonlinear emergence can be described as a type of organic, naturally occurring change which is an example of a mechanism in contrast to the DH understood as a line manager in the traditional hierarchical western culture of leadership.

3.4.3 Adaptation

As a construct within CLT relates to Complex Adaptive Systems deliberately altering or adjusting in response to pressure from individuals or the collective which ultimately serve either individuals or the comprehensive community. A holistic approach to "complex leadership" views leadership as linkages/connections/links to "emergent structures" within and among organisations. For middle managers this means creating conditions that enable creative, but largely unspecified, future states. Unpredictable and unexplainable internal dynamics will determine future conditions as opposed to traditional ordered hierarchical responses (Marion & Uhl-Bien, 2001; Lichtenstein et.al, 2006).

3.4.4 Mechanisms

This is the concept that Brown (2011) describes as the processes that drive change which is an aspect of complexity theory which occurs from complex dynamics or forms that take place as a result of collaborations. An example of a non-linear emergence for this study could be the DH being seen as an agent in a collaborative team, rather than a line manager.

3.4.5 Complex Adaptive Systems (CAS)

CAS, as noted above, is an element of CLT. According to Uhl-Bien & Marion, 2009 leadership "in and of complex adaptive systems" are developments of naturally arising social systems (of people acting together and being inter-reliant) that gradually develop into something that gives rise to solved problems, answers and resolutions. Therefore, complexity theorists view organizations (in this study the Accounting department and the school) as

potentially complex adaptive systems made up of change agents that work together and affect each other. Through this process they generate innovative actions or 'complexly interacting systems' (Marion & Uhl-Bien, 2001). The link between transformational leadership and complexity is the facilitative nature of the two. For this study complexity theory suggests that leaders must create transformational environments rather than creating the innovation itself (Marion & Uhl-Bien, 2001).

Above are some of the core concepts of CLT which relate to this study and the relevance of this theory to understanding a renewed perspective of middle level leadership.

3.5 CLT IN PRACTICE

Complexity leadership can be a useful means for any individual to influence and support organizational transformation. It offers an important lens to reveal a non-linear view in which to participate in leadership without the need to control, but rather to enable others through elevating networks and links (Marion & Uhl-Bien, 2001). Leadership and, for the purposes of this study, middle leadership, could apply CLT characteristics explained in the previous section as influencing emergent situations where middle leaders interact and function within their complex adaptive systems (Lichtenstein and Plowman, 2009).

As an alternative framework a middle leader can look for and support emergence and configurations at all levels within and outside of their organizations. Group activities are swayed through managing of networks and collaborations rather than directing precisely what transpires within the organization (Marion & Uhl-Bien, 2001). Effective middle leaders learn to support interdependencies through the development of links creating enabling emergent improvements. These could be new connections where nothing was present or they could involve strengthening existing influences (Brown, 2011). Bottom-up links also need to be supported towards new solutions emerging through these collaborative interactions. Middle managers can be catalysts to these engagements rather than directing them or controlling the outcome. These could be varied from delegation, to distribution of resources, to assisting others and even to deliberate non-involvement in interactions which may prove fruitful (Marion & Uhl-Bien, 2001; Brown, 2011). Furthermore, middle leaders can be advocates of a common vision through investing and inspiring collaborations between knowledge hubs within their departments (Brown, 2011). The value of disrupting control

tendencies lies in enabling others to come up with new ideas or to attempt different methodologies. Brown, 2011 suggests endorsing members to tap into external settings that spark off creative understandings and prospects. He refers to 'organized disorder' that fuels vibrant motions towards several new ways of existence. In addition, according to its founders (Marion & Uhl-Bien, 2001) what is fundamental to complexity leadership is the broader universal philosophy which encompasses diversity and context, and which should be promoted in practice to interrupt existing configurations and enable creative dis-equilibrium. It is in these precise spaces of engagement and uneasiness that new solutions to old problems and challenges can emerge.

3.5.1 Limitations in a Practical Application of CLT

Earlier in this chapter the need for other levels of leadership to complement CLT was noted. This will be elaborated below:

1. 'Complexity Leadership' on its own cannot be a universal solution for all leadership challenges. It needs to be authenticated with other leadership theories.
2. Transformational, adaptive, authentic and contingent leadership approaches are recognized in this study to balance and enhance the application of CLT. This is seen as necessary because both CLT and the practice of it are still at an early stage, and their potential is not yet fully realized (Brown, 2011). Nevertheless, its influence on other leadership theories offers a revolutionary awareness over an all-inclusive leadership landscape.
3. Brown (2011) also suggests that CLT is a theory that requires leaders with a mature meaning-making ability in order to engage the practices of complexity leadership. This must therefore be viewed in this study as a limitation because findings in the forthcoming chapters point to many DHs struggling to lead as middle leaders and having not yet reached their potential within this portfolio. Many stay within an undeviating path of the bureaucratic structures of leadership and findings from this study point to many implementing their roles as mere line managers. While this indicates that a direct transfer of these concepts to current practitioners may be unrealistic – it also points to the key requirement that development programmes, where such leadership practices are explored

within the contexts experienced and understood by participants, are key to success. Hence the thrust of this research does not stop short at advocacy of the theory as a solution, but rather points to it as a bridge and a tool required for successful implementation of more progressive, and thus more effective, middle leadership practice.

What has been pointed out by Wills (2019) is that to date there is a critical absence from the local literature of an indication as to whether capacity development and training agendas can increase the quality of management in South African schools. Whilst this study cannot positively provide this evidence, the feedback provided by participants emphasizes both their keenness for taking on these ideas and for further, more sustained and more universally applied leadership training. It also suggests that more research is needed to determine the possibilities of this much needed contribution to school success, where CLT can again be the instrument to contribute to these discussions.

3.6 CONCEPTUAL FRAMEWORK

To support this broad theoretical framework, a conceptual model has been designed to frame the study around a particular conceptualisation of the role of the Accounting Departmental Head (DH). Maxwell (2013) describes a conceptual framework as a tentative theory of the phenomena that is being investigated which helps justify the study.

The conceptual framework formulated for this study illustrates what the researcher (and the reader) expects to find in the research, and guides the research by explaining the variables in the study and their relationship or connections to each other (Ravitch & Riggan, 2012). A conceptual framework allows the researcher to illustrate complex relationships amongst variables, which the literature also helps to support. It is also used by the researcher as a guide to focus on the key parts of the study required to answer the research questions (Ravitch & Riggan, 2012; Creswell & Creswell, 2018).

3.6.1 The Traditional Hierarchical Western Leadership Model

In order to transform leadership in schools caught up in current structures, it may require integrating new ideas within the current leadership paradigm. As discussed, the leadership structures which currently exist lean towards a western traditional approach. This means that administrative, teaching and leadership alignment within public schooling in South Africa

follow a top down approach of planning, controlling and leading an organisation and its activities from above. While purposefully established bureaucracies can be enabling, Brown & Conrad (2007) argue that there are also many disabling and detrimental factors of this bureaucracy which tries to promote leadership within a common perspective, irrespective of contextual differences. This also leads to change efforts being supported and driven through the same top down means, irrespective of contextual challenges. Singh and Lokotsch (2005) describe this as a bureaucratic model with very definite lines of authority from the headmaster all the way down to the learners. This is supervisory in nature with record keeping and evaluation of staff as the priority. They also find that individual worth is not recognised in this system and that task-oriented leadership is accentuated. The repercussions of this approach could cause the bureaucratic processes and existing management practices to become even more rigid and inflexible when faced with complexity in the teaching and learning environment. Alternatively, this situation can lead to transformation involving a complete change in the existing processes or structures, which in turn does not necessarily bring about transformation in the system, and which may not be useful, given the complexities in the teaching and learning terrain. Some of this was noted twenty years ago:

> Most transformation programs satisfy themselves with shifting the same old furniture about in the same old room. Some seek to throw some of the furniture away. But real transformation requires that we redesign the room itself. Perhaps even blow up the old room. It requires that we change the thinking behind our thinking (Danah Zohar, 1997) cited in Pourdehnad & Bharathy: 2013.

3.6.2 A Western Model versus a Non-Western Model of Leadership

Also, a western leadership model cannot be exercised in isolation. South Africa is a multiracial, multicultural, multi-religious, multi-ethnic and multi-lingual nation. Arguably since our democracy we have made progress in some ways in recognising and celebrating our diversity, but it seems that education has seen little of this. Brown & Conrad (2007) pointed to the need for this awareness and the need for sensitivity to, appreciation of, and respect for, the differences that exist in communities including differences in cultures, religious beliefs, practices and so forth. The diverse nature of South Africa's people, as in many other developing countries, also includes some scarce truly homogenous areas which

also require different and flexible leadership styles. All of these considerations must influence the approaches of our school leaders.

It can be argued that the difference between well-established, older leadership models and the pursuit of an African-centered framework, requires a more postmodern perspective (Hoppers, 2017). This can embrace a more visionary approach to leadership, aligning with transformational leadership. Kersner (2021) refer to 'triggers for transformation' that cannot be forced into reality by treating people mechanistically to achieve predetermined ends, which has to date become one of the flaws in the current public education system, limiting the possibilities of broadening middle leadership capacities, to one that enables reliable expansive relationships to unite and not control. Kersner, 2021 stresses that "culture cannot be borrowed or imposed but arises organically in the day to dayness of communication and shared work" (Kersner, 2021:398).

As described by Lukenchuk (2013) cultures of Africa and other nonwestern traditions have been viewed by western colonizers and what emerged were Eurocentric portrayals of African cultures and philosophies. What was absent about these views were the philosophy of the African sages and their indigenous thoughts before the mix of other ideologies. "Human systems depend on shared understandings and shared cultures" which comes about through an emergent and more adaptive, authentic modern approach that serves the differing human interests (Kersner, 2021). Thus what was once a well established western worldview, can be questioned today while a traditional hierarchical model of leadership can also be strengthened by one that includes a different non-traditional contextual element from a new community (Lukenchuk, 2011). The top-down structure and top-down command driven, hierarchical make-up of the school management teams (including the DH) (Ali & Botha, 2009) can benefit from a non-western framework of leadership. The justification of the framework used encompasses the CLT framework more appropriately for depicting today's role of the DH.

Western ways of Knowing:

> A western way of knowing for this study is defined as a system of educational enquiry using frameworks, philosophies, beliefs, perspectives and ideologies. Western ways of knowing stress the value of verification which asserts that no knowledge, ideas, or conceptual understanding can be accepted as meaningful if not first verified on some

formal grounds such as scientific enquiry (Lukenchuk, 2011).

Non-Western ways of Knowing:

A non-western way of knowing, on the other hand, is defined within this study as "different inhabitants having multitudes of different beliefs" which constitute our African ways of knowing acknowledged side by side to contribute to the evolving nature of middle management leadership (Ali & Botha, 2009; Lukenchuk, 2011). This way acknowledges "no one truth that corresponds with reality but rather some truths which hold within communities which could also be interpreted as understanding that is greater than the understanding of any one point of view". However, according to Lukenchuk, what is also important is that non-western traditions convey a high degree of success and brilliance on the one hand, and colonialism and dominance on the other.

3.6.3 Comparisons, Similarities and Differences between Western Ways and Non-Western Ways of Knowing for this Study.

Lukenchuk (2011) emphasises that indigenous and African people are already undergoing major social transformation beyond their control and the outcome of this is that a combination of African beliefs, values and practices are recognised as just as complimentary for today's generation as was in the past (Barnhardt & Kawagley, 2005 cited in Lukenchuk, 2011). Furthermore, whilst western society is significant, to understand it should not be at the cost of what the non-western way knows and has come to know, which is important in going forward together, embracing both the western way and African way of knowing and doing things (Lukenchuk, 2011). For this study in particular, the hierarchical structures in place need to recognise the coexistence of various ways of knowing and engagement with other knowledge systems in order to find ways to embrace this coexistence (Lukenchuk, 2011). Similarly, complexity leadership as offered by Kershner (2021) recognises the need to understand schools as complex systems. These new notions of leadership have emerged as an interpretative framework for understanding complex and emerging relationships from a systems perspective. As a learning system, one must take the time to understand how people are connected. This connection must be at the level of collective action and disequilibrium which becomes a trigger for transformation.

3.6.4 An Evolved Leadership Approach

Suggests that leadership in education has necessarily changed over time. The ongoing changes to the teaching and learning environment of learning institutions post 1994 require the creation of a culture of ongoing communication in the teaching and learning environment, in tune with an evolved leadership approach. Thus a multiple leadership perspective needs to be explored.

Avolio (2007: 25) claims that "leadership theory and research has reached a point in its development at which it needs to move to the next level of integration – considering the dynamic interplay between leaders and followers, and taking into account the prior, current and emerging context, in order for continued in advancing both the science and practice of leadership." He therefore argues that 'models' of leadership need to be critically interrogated. In pursuing the integration of a new leadership paradigm within existing structures, an African model of school leadership may be necessary (Hoppers, 2017). This model can assist middle management and subject management to develop adaptive leaders through a localised perspective to leadership referred from here on as African centered leadership.

In order to explore transforming leadership in schools at the level of middle management, my intention is to understand what African centered (authentic) leadership could mean and whether there is any form of interactive horizontal integration taking place amongst the centralised hierarchical top down structures currently in place and, if not, whether this integration could bring new ideas to the leadership of schools where leadership struggles are evident. This is where the theory used for this study has been very useful as one that is open to other concepts of leadership like CLT which are also relevant as a contribution to a new leadership paradigm.

In leading up to African-centered leadership as a possible framework, these concepts are seen as contributing to the broader, but still local, African leadership perspective. These are by no means the only supportive and integrated models – however, emphasis is given to them in this study. They are based on a multiple leadership theoretical perspective, that provides integrative dynamic emergent explanations (Kersner, 2021) of namely: transformational, adaptive, contingent, democratic, shared, interactive and postmodern leadership styles as suggested by various authors (Bush, 2007; Hallinger, 2010; Hoppers, 2017, Kersner, 2021).

In some cases the philosophy behind these models shares a visionary approach to leading, with an interactive approach. However a key aspect to mention is the concept of "I" and "we". The model suggested by Bush (2007) is situated with the leader as the decision maker, whereas an interactive approach situates the leader within a group where it may not be the nominal leader who takes the lead at all. Lichtenstein & Plowman, 2009 cited in Kersner, 2021 concur that emergence, a concept of contextualised leadership theory (CLT), occurs through the interaction of a group and not through the behaviour of a leader. This proposal and other empirical work suggest such an approach may be able to draw together an interactive local African leadership perspective as a successful approach for low performing schools struggling with many contextual realities.

"Interactive leadership is the interaction, and resultant growth and progression, that occurs when individuals demand and encourage accountability, first of themselves and then of each other. It is accepted that all people are or can become leaders, even if the only person they lead is themselves" (Boon, 2007). This may also be referred to as the African way of interacting which is seen as an essential way of expressing Ubuntu in an African environment (Hoppers, 2017). This system, where leadership is not only exercised by the principal but where all members engage in leading, is understood as a possible way of changing the disempowered perception of their role which Accounting DHs are known to have in many schools. It does not matter if leadership is top-down or bottom-up but rather encourages system emergence (Kersner, 2021). This approach could enable the department, school and greater community to find a way forward where deeply sensitive issues can be worked on through powerful community building.

3.6.5 Ubuntu

Khoza (2006) defines Ubuntu ("I am because you are, you are because we are") as a predominant philosophical value system at the heart of African society. This value system is widely embraced in black Africa but can also be understood as a universal idea. African humanism, meaning humanness or being human, has been seen as a means to save Africa and help steer the world on a better course. "It implies that because we all share in the human condition we should recognise our common humanity and show humility, compassion and tolerance...It crosses all boundaries of politics, economics, culture and civil society" (Khoza,

2006: 6). It lives within each person and finds expression in all spheres of life extending from family to business affairs. In his book, Let Africa Lead, Khoza uses the king of all the savanna trees, the uniquely African Baobab, as a symbol of Ubuntu, where every part of it is useful to mankind (leaves, pollen of the flowers, seeds, fruit pod and spongy wood). He describes it as an inspiration, symbolizing an African heritage which goes back to the beginning of mankind and will continue long into the future, and uses it as a living symbol of custodianship of the land, the continent and potentially the world. Its strength, endurance and inspiration can "share with the world the knowledge that Africa holds the key to the past" (lessons from past honored leaders), and "the key to the future" by using its accumulated wisdom to lead and contribute towards a better future world.

The philosophy of ubuntu for the Accounting DH is an important one at a time when, as discussed by Bush (2007), African models of leadership have become increasingly important in management practices, and are influencing our understanding of leadership for leaders themselves, and for the communities they serve. Ubuntu is also described by Khoza as a moral foundation for leadership. This African value system affects people in everyday life while leadership decisions also affect teachers and learners daily in focusing on improving learning outcomes. Khoza adds that Ubuntu can inspire a collective work ethic, offering leaders a way of winning over followers to a shared vision and creative teamwork. It is concerned with establishing harmony in diversity and creativity in community. The Xhosa phrase: "Izandla ziyahlambana" translated to mean "the hands wash each other" is explained by Boon (2007) as "people are interdependent; without each other we cannot achieve."

"As we strive for the renaissance of Africa, we need sound, committed and compassionate leadership. Leadership predicated on an authentic understanding of our history, culture and contemporary challenges" (Khoza, 2006[13]). African Leaders therefore need to define themselves and can devise and implement their own political and socio-economics programmes of action. We have to meet prevailing global challenges from within our own worldview and proceed to action from our own authentic possibilities based on the culture and competencies of Africans themselves.

Preface given by President Thabo Mbeki on An African leader in the book 'let Africa Lead'-R.L Khoza

3.6.6 A Multicultural, Multiracial, Multi-ethnic, Multi-lingual Perspective on African Centered leadership

Culture is expressed differently throughout South Africa's diverse rainbow nation. Within this diverse expression, leadership influence is articulated differently in relation to beliefs and behaviours (Hoppers, 2017). We have a lot to learn from each other about our differing ideas and contributions to leadership. Rather than interpreting behaviours and beliefs as either correct or incorrect, leaders need to understand the different thinking and actions of teachers and learners that are collectively influenced by their social, economic, cultural, ideological or political differences and respect these differences. "The seeds of African solutions to African problems have grown in soil enriched by many cultures. But to pursue our destiny we must write our own history and seek a future in line with our own values" (Khoza, 2006: 26).

Khoza (2006) and Hoppers (2017) both emphasize the importance for 'cultural education' in post-colonial and post-apartheid Africa by accepting the various ethnicities in people who in turn make up the workforce. This acceptance allows for similarities and differences amongst people to be appreciated. They also argue that good practice must be objectively coupled with cultural education to achieve leadership goals and a deep common transformed identity. The dynamics (context) within each school's environment provides the answers to the complexities and difficulties faced within these environments. Bringing all this together could be termed "African-centered leadership" that could ideally exist in the context of every school and community translated in the spirit and principles of Ubuntu or African humanism.

3.7 CONCEPTUAL FRAMEWORK ILLUSTRATED DIAGRAMMATICALLY

The parameters of knowledge, skill, disposition, and own growth and development of the Accounting DH can be understood as the axle which connects and holds the centre of the DH. What this framework also indicates is that each particular function is connected and related to all the others. Conceptualising a contextualised middle management leadership development framework, then seeks to explain complex variables which transform DHs into DH leaders who channel their time and effort into providing a possible mechanism to begin to theorise from their practice and practice what they theorise (Kumaravadivelu, 2003).

The diagram devised by the researcher to show the most effective way to explain the complex relationships amongst the variables is depicted below. This being a diagrammatic representation of the proposed research paradigm, in conjunction with a comprehensive review of the literature, assists in focussing on the most significant parts of the study (Adu, 2011). The conceptual framework illustrates what the researcher expects to find in the research, and guides the researcher, and her readers, by giving clear direction to the research. It explains the several variables in the study. It is a diagram representing the relationship or connections between these variables and is a visual representation of ideas explaining a complex phenomenon (Adu, 2011).

FIGURE 3-1: Conceptual framework: (diagrammatic representation below):

ASSUMPTIONS	**PRINCIPLES**	**CONSTRAINTS**
1. Neglected level of leadership 2. Neglected level of research	1. Transformational leadership 2. Adaptive leadership 3. Interactive, contingent and authentic leadership 4. CLT – viewing through complexity Leadership theory	1. Western policy/top down/bureaucratic structures 2. Contextual Barriers (affected by economic, political, cultural & social dynamics) 3. Weak leadership skills 4. Weak content and/or curriculum and/or pedagogical knowledge

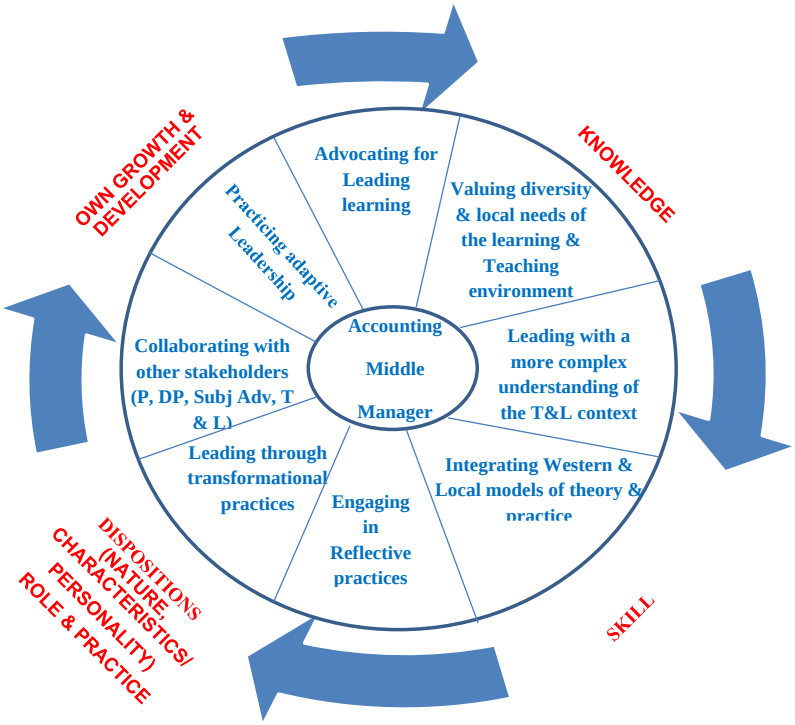


FIGURE 3-1: CONCEPTUAL FRAMEWORK: CONTEXTUALISED ACCOUNTING MIDDLE LEADERSHIP DEVELOPMENT IN AN EVOLVING LEADERSHIP PARADIGM

The choice of a conceptual framework was influenced largely by Creswell & Creswell's 2018 description of one that must be carefully theorized to give attention to a single phenomenon. They add that while a study will begin with a consideration of a distinct focus, with time, dynamics will surface that may sway this single concept. This is indeed the idea behind the coming together of the questions delved into to focus in detail of the middle manager as the single unit of study to explore.

The conceptual framework has given the researcher a normalizing and balanced way of understanding the middle leader in a constantly evolving environment. This framework is organized into three parts: the knowledge and skills the middle manager requires to the leadership settings; her dispositions, role and practice as a middle manager and her attitude towards her own growth and development.

The knowledge and skills the middle manager requires for her complex, highly contextual, leadership settings require that she value diversity and local needs of the learning and teaching environment, through the lens of complexity leadership theory and by integrating western and local models of theory and practice, and also by engaging in reflective practices which allow practice to inform theory.

Her dispositions, role and practice as a middle manager should encompass leading through transformational practices, which requires a strategy of collaboration with the key stakeholders that she interacts with daily. This includes top down, bottom up and horizontally orientted leadership including the principal, deputy principal, teachers, learners and their subject advisors. This idea is largely influenced by the educational theoretical contribution cited in Wilhelm (2021) who drew on the research conducted by Leithwood, Hopkins and Harris, (2008) and by Leithwood and Jantzi (2000). These transformational practices include special personality traits such as being ready to learn, flexible rather than rigid, progressive, determined, strong and confident. This need to be coupled with elements of contemporary transformational practices like "developing structures of fostering collaborative decision making", developing shared visions and goals, representing and enabling high performance expectations, demonstrating value-driven leadership, stimulating intellectual engagement and, importantly, providing individual support where possible.

Her attitude towards her own growth and development: exploring adaptive, interactive, contingent, authentic African centered leadership practices through her own investment in her understanding and leading learning development.

The variables discussed above (which were used to draw up a conceptual framework) all imply that the middle manager must take control of her influence over her portfolio as the change agent in the leadership of teaching and learning in Accounting education, which in itself requires that she be a reflective practitioner and an agent of change. The researcher's understanding of this resonates with Creswell & Creswell's (2018) description of individual reflection using three salient characterisitics being the "artistry of practice" (Schon, 1983), how one practices overtly what one knows intuitively, and how a professional enhances practice through thoughtful discourse within the mind". This understanding could further be seen to include Creswell & Creswell's (2018) citing of the work of Bandura (1977, vii) as a take on a unified conceptual/theoretical framework that "approaches the explanation of

human behavior in terms of a continuous (reciprocal) interaction between cognitive, behavioral, and environmental determinants".

3.8 SUMMARY

The basis of CLT is that since contextual challenges in Accounting departments and schools create a complex position, which is different from the trends of the past, a significant change in the leadership model is required for change to prevail. To understand how a DH can integrate transformational leadership within their practice in order to guide their teachers, and create a more efficient department and school ethos, with an emphasis on improving learner progress/advancement, the study was grounded in CLT as the theoretical lens able to encompass this transformation. The study also recognizes that this transformation cannot be achieved amongst middle managers (DHs) who are themselves familiar only with top-down bureaucratic management styles and that the intervention of effective training programmes will be essential to start and develop this process. The study uses a case study approach to explore the development needs of DHs. Through educational inquiry and constructing a theoretical model to develop practice, the research questions, methods, epistemologies and theoretical framework are all informed by this interpretive paradigm. An interpretive paradigm is one of the four dominant paradigms as proposed by Kivunja & Kuyini (2017) and is designed to understand the subjective world of human experience (as cited by Lincoln & Guba, 1989). A key characteristic is that knowledge is socially constructed as a perspective or set of shared beliefs that informs the meaning of research data. The notion or idea does not precede the exploration but follows it (Strauss & Cobin, 1990 as cited by Kivunja & Kuyini, 2017). This paradigm is one that adopts a "subjectivist epistemology, a relativist ontology, a naturalist methodology, and a balanced axiology".

> Re-search meaning searching all over again implies that our knowledge of the world and human phenomena is never complete. The end of any research process, no matter how strongly it can be grounded in foundational knowledge, signifies a new question emerging from the results, and thus the process continues and the re-search process remains open (Lukenchuk. A, 2013).

The following chapter discusses the methodology selected for the study. This has been

framed in ways informed by the theoretical and conceptual stance which has been explained in this chapter

CHAPTER 4: RESEARCH METHODOLOGY

4.1 INTRODUCTION

The previous chapter reviewed the theory underpinning the study. The purpose of this chapter is to explain and justify the methodology chosen for the study, and to discuss the research instruments selected. The research design involved a case study employing primarily a qualitative methodology. The sample of participants selected and the criteria for the sample selection is presented, along with the data collection and triangulation techniques employed and the data processing and analysis systems selected. The chapter explains the ethical assurances adhered to, and concludes with an explanation of the limitations and delimitations of the study.

4.2 RESEARCH PARADIGM

Hughes (1995:21) cited in Cohen, Manion & Morrison (2011:3) suggests that ontological assumptions about the nature of reality and the nature of things, give rise to epistemological assumptions or ways of researching and enquiring into the nature of reality and the nature of things. They add to the epistemology of 'how we know', 'axiology' or the values and beliefs we hold. All of these together move research beyond a technical exercise to acknowledging what we understand knowing to involve, including what is deemed valuable (Cohen, Manion & Morrison, 2011:17). These give rise to methodological considerations which in turn give rise to issues of instrumentation and data collection.

The way a researcher interprets the world will be reliant upon what she believes about the nature of being. A theoretical lens or standpoint in qualitative research offers an "overall orienting lens" that is used to answer the study's research questions (Creswell & Creswell, 2018). This lens becomes an advocacy perspective that shapes the types of questions asked, informs how data are collected and analyzed, and provides a call for action or change. This becomes the road map for the research project. A paradigm is what determines the conceptual and theoretical framework, philosophies, beliefs and perspectives around knowledge and educational inquiry (Lukenchuk, 2013). The inquiry to make sense of the world is a system of coherent ideas and patterns of thinking around knowledge which underpins the research actions (Bassey, 1999). An interpretive paradigm was chosen for this study. This allows for

shared meaning through probing for deep perspectives of events and theoretical insights (Bassey, 1999). Other scholars see this paradigm as synonymous with descriptive knowledge with an emphasis of understanding (Lukenchuk, 2013). With educational leadership research, even spirituality may be drawn into an interpretative paradigm (Lukenchuk, 2013) as this is characterised by a concern for the individual and for understanding the subjective world of human experience. To retain the integrity of the phenomena being investigated, efforts are made to get inside the person and to understand from within. Interpretive approaches focus on action, behaviour with meaning, intentional behaviour and future oriented behaviour (Cohen, Manion & Morrison, 2011).

Glaser & Strauss (1967) cited in Cohen, Manion & Morrison (2011:18) suggest that theory is emergent and must arise from particular situations – it should be 'grounded' in data generated by the research act. The aim of scientific research for the interpretative researcher is to understand how this glossing of reality goes on at one time and in one place and compare it with what goes on in different times and places. Middle leadership as a unit of analyses has gone through a number of changes over the decades from evolved terminology (eg. Middle managers to middle leaders to leaders of learning); a varied expectation of the practice of this portfolio; to a variety of diverse roles and responsibilities over the last few decades (Harris et.al, 2017; De Nobile, 2018(1); De Nobile, 2018(2). This study is indicative of such evolution.

Medd et.al (2002) cited in Cohen, Manion & Morrison (2011:28) provide an emerging paradigm in educational research as that of 'complexity theory' recognising schools as 'complex adaptive systems'. They suggest that this theory looks at the world in ways which break from simple cause and effect models, simple determinism and linear predictability and a dissection/atomistic approach to understanding phenomena – replacing them with organic, non-linear and holistic approaches. In complexity theory, a self-organising system possesses its own unique characteristics and identity (citing Kelly and Allisson, 1999:20) which enable it to perpetuate and renew itself over time. It thus creates the conditions for its own survival. The behaviour of a complex system as a whole, formed from its several elements, is greater than the sum of the parts (Goodwin, 2000 citing Bar yam, 1997). Complexity theory also suggests that phenomena must be looked at holistically. More fundamentally, complexity

theory suggests that the conventional units of analyses in educational research should move away from individuals, institutions, communities and systems (Lemke, 2001) to merge, so that the unit of analysis becomes a web or ecosystem (Capra, 1996:301).

Complexity theory not only provides a powerful challenge to conventional approaches to educational research, but it suggests a substantive agenda and a set of methodologies, arguing for methodological, paradigmatic and theoretical pluralism. In addressing holism, it suggests a need for case study methodology, qualitative research and participatory research premised on interactionist. This is what the researcher has used to understand the environment and the theoretical assumptions made in this study.

4.3 RESEARCH APPROACH

The choice of a research style or attitude involves three key terms that signify a perspective about research. Creswell & Creswell (2018:38) refer to these as the research approaches, research designs and research methods that "represent the perspective of research that present information in a successive way from broad constructions of research to narrow procedures of methods". Unlike a quantitative design which relies on a different research process dependent on numerical data, measurement, and statistics (Creswell, 2012), qualitative research is the design better suited to accomplish a holistic investigation of interrelated choices that all influence one another (McMillan & Schumacher, 2010). It is for this reason a qualitative case study approach was adopted.

4.3.1 Case Study Approach

A case study is an example of an interpretative paradigm where a real-life phenomenon is explored and used to understand it through empirical inquiry: "Case studies recognise the complexity and 'embeddedness' of social truths" (Bassey, 1999). Bassey believes that the systematic and reflective documentation of narratives of evidence of educational events and programmes are best explored by case study methods. A case study was chosen by the researcher to describe and compare the effect of leadership development in complex environments and the effect it has on the perceived role and practice of DH's at selected low performing schools. Using this method allows for the complex nature of the environment of middle leadership to be understood. McMillan & Schumacher (2010) see as central to

qualitative research the belief that the world involves an interaction of multiple factors which require sufficiently complex explanations and rich descriptions to examine them – acknowledging that it is still not possible to account for all the complexity in a situation. "A Case study is an in-depth exploration from multiple perspectives of the complexity and uniqueness of a particular project, policy, institution, programme or system in a 'real life' context. It is research based, inclusive of different methods and is evidence-led" (Simons, 2009). Yin (2003) concurs that a case study design can be of a case, or of multiple cases, which focus on a contemporary phenomenon within its real-life context, and that this can be suitable for studying complex social phenomena intended to make an enlightened contribution, while not seeking to generalise beyond the study.

A case study is sometimes also referred to as 'field research' as a bounded research study is intended to take place in its natural settings which allow for extensive interaction with people and/or organisations to achieve an in-depth understanding, description and meaning of behavior. Certain types of social research problems call for explicit methodologies and because the phenomenon in this study needs to be understood as a representative sample within a field in which little research has been done, this understudied sample was chosen as a 'bounded form of a case study' (Creswell & Creswell, 2018).

The intent is to provide 'rich' descriptions observed in the same natural setting in which they occur involving all their complexity (McMillan & Schumacher, 2010). As a qualitative researcher, one needs to rely on data in the form of words to seek meaning in human action, and immersing oneself in the research context is a good way of understanding meaning (Badenhorst, 2008).

Although the purposes for which data are sought may vary, the primary emphasis is to give respondents a 'voice' and, in the nature of this study, the practical value of an intervention and the possibility of contributing towards building a new theory within an ethic of respect for persons, was explored (Scott & Morrison, 2007). Furthermore, case study design is appropriate for an exploratory study which hopes to lead to further inquiry. Contextualizing leadership development can be viewed as an abstract concept, and understanding this concept from leaders' social perceptions and experiences could contribute to building on existing theory, improving future practice, influencing policy implementation and transforming the

actions of leaders to encompass the diverse needs of the people and situations being explored (McMillan & Schumacher, 2010).

According to Hesse-Biber (2010) a qualitative design can remain the core of a research study with a quantitative method added to provide breadth of answers to the research questions. This provides added value, giving fuller and more complex answers to research questions. Therefore, while qualitative research is emphasized, quantitative data was also collected and analysed. This was in the form of an information sheet completed by over one hundred DHs gathering data around the challenges and contextual limitations surrounding the leadership of Accounting. This dual strategy to enhance construct validity is a form of methodological triangulation (Guion, et. al. 2011).

4.3.2 Research Instruments

Another form of triangulation referred to by Guion, et al. (2011) is data triangulation involving the use of different sources of information in order to increase the strength of a study. In this study Accounting Subject Advisors have also been a source of data throughout the study, parallel to the DH participants, and enabling insights to be drawn from a different perspective of middle management/DH leadership and its challenges. This enabled comparison and identifying the areas of agreement as well as of divergence (Guion, et, al. 2011). Subject Advisors were familiar with the learning process and philosophy behind the programme and could add value and provide for a richer research study. The subject advisors were also a source of multiple evidence which would increase the construct validity as an addition to the analysis of evidence (Yin, 2003).

4.4 RESEARCH DESIGN

Scott & Morrison (2007) refer to a research design as a plan that constitutes the entire research study which includes a summary of the research topic, research problem and research questions derived from this problem, but also gives due attention to why the study is worth investigating and its potential significance. McMillan & Schumacher (2010) add that in a qualitative research design one's worldview and the theoretical lens are made clear. The research design drawn up by the researcher must encompass these:

4.4.1 Research Population

The research population consisted of government schools in Gauteng judged to be 'underperforming' by the education department on account of their low performance in Accounting in the matriculation examinations.

4.4.2 Sampling

Criteria for inclusion in the study:

The selection of participants took place in two stages:

Sampling technique:

Phase 1: During the initial phase purposive sampling as a strategy was agreed by both the Gauteng Education Department and researcher to select participants who were likely to benefit from development as Accounting Departmental Heads. These were mainly from low performing schools, the only criteria being the choice made by the Gauteng Education Department representative. One hundred and twenty schools were selected, but when the initiative was made known, other subject advisors and DHs volunteered to take part and these also continued in the study. Because there have never been any development programs in the past for leadership in commerce education and in particular Accounting education, school leaders did not want to miss this opportunity. All of these participants completed an initial worksheet which constituted the first phase of the data collection process.

Phase 2: The second phase which was the same sample as phase 1 involved collection and analysis of the reflections written by these initial participants after each of the five sessions of the intervention – four hundred and forty nine (449) DH reflection sheets were returned constituting three hundred and fifty five (355) individual responses and ninety four group responses of two to four participants per group. Sixty-three Subject Advisor reflection sheets were returned constituting fifty-two individual responses and eleven group responses of two to four participants per group.

Phase 3: A third phase, undertaken in 2018, involved eight randomly selected DHs and six subject advisors, all of whom as a form of convenience and a snowball sampling strtategy (Moser & Korstjens, 2018) had been involved in the initial intervention and were available

and willing to continue. These DHs were suggested by the subject advisors and when approached were willing to participate. This was the same for the Subject Advisors who were willing to participate due to their being available and enthusiastic. In addition the Provincial coordinator was interviewed. This phase also included observations of two provincial subject advisor meetings, and the analysis of relevant DH documents. Further details of these phases are provided below:

4.4.3 Data generation methods

4.4.3.1 Phase 1:

For this phase information sheets/questionnaires (see Appendix 1 & 3) were designed to capture the biographical data of each leader (DH or Subject Advisor), the profile of the accounting department of each school, statistics of the performance of learners over the past three years, and other related background questions relevant to understanding the individual participant's context. The researcher used this to update any relevant circumstantial details as well as any changes in policy and directives in the field.

Open-ended questions were used to probe the attitude of respondents and understand their perceptions of their role, responsibilities and practice around middle management and its issues. These questions aimed to provide an understanding DH leadership styles, strengths and weaknesses in content knowledge and specific pedagogical strengths and weaknesses. It provided insights especially into the challenges and affordances of their contexts. A similar information sheet was used to gather the experiences and perceptions of subject advisors in their interactions with Accounting Departmental Heads.

The information sheet aided the purpose of the study in three ways:

I. The researcher was able to gather information about DHs' perceptions of their role and responsibilities as well as their practices and the reasons for these perceptions.

II. The responses gave insight into their leadership development needs which ultimately assisted the research aims.

III. Responses from Accounting Subject Advisors enabled triangulation of the information collected from DHs

This phase involved the 111 middle managers/ DHs and 15 Subject Advisors who participated in the 2015 intervention.

4.4.3.2 Phase 2:

This phase also took place as part of the initial intervention. Five modules were covered in the course and after each module the participants were asked to provide written reflections on key focus areas emphasized in the content.

Module 1 involved two parts. In Part 1 they had to determine their levels of departmental and leadership functionality and explore the tools needed to increase their levels of effectiveness, while Part 2 examined data for decision making and improvement in all aspects of accounting teaching, learning and leadership.

Module 2 was based on instructional leadership and the skills required to lead their teams of teachers in the pedagogy of Accounting.

Module 3 focused on leading teaching and learning, and the DH as a model of leading the curriculum, and providing support and mentorship of teachers.

Module 4 focused on leading learner welfare, and

Module 5 focused on leaders' own growth and development as middle managers.

Each module covered the theory underpinning leadership as well as the practical nature of leading, teaching and learning of the Accounting subject. There were also practical exercises built into the modules as well as school-based activities which were 'take away' activities that required preparation and engagement when participants were back at their schools. These also involved providing feedback to be presented at the following session.

The written reflections on each of these five modules (See Appendix A1 & C2; B1 & B2; C1 & C2; D1 & D2; E1 & E2; F1 & F2), were collected from both DHs and Subject Advisors, who were now in a position to reflect on this journey of development as Accounting middle managers and subject leaders provided the second phase of data collection. A 77% response rate of reflections was received from DH participants. This constituted 355 individual DH reflections received out of a total of 462 individual reflection sheets handed out throughout the course. An 87% response rate of reflections were received from Subject Advisor participants. This constituted 52 individual responses received out of a total of 60 individual

reflection sheets handed out throughout the course. With regard to the group reflections there were 94 DH throughout the course that reflected on the sessions and course as a whole and all groups handed in their reflections so this was a 100% response rate. Similarly this included a subject advisor participant group created throughout the course and all handed in reflections meaning a 100% response rate.

4.4.3.3 Phase 3**:**

This third phase was conducted in 2018. It involved semi-structured interviews, document analysis, focus discussion groups and observation meetings, involving eight DHs and five Subject Advisors, all of whom had also participated in the initial intervention. The provincial coordinator of Accounting was also interviewed.

Interviews

Semi-structured interviews are designed to enable and encourage interviewees to talk about a topic and think about their positions on complex issues (Oliver, 2010). They could provide rich descriptions of transformed leadership efforts, and should allow the interviewer to see the interviewee as a person either involved in actively constructing his/her own world or as demonstrating an inability to do so. The interviewer can draw on the interview text to develop insights into such potentially transformed worlds (Scott & Morrison, 2007). Likewise, McMillan & Schumacher (2010) agree that qualitative in-depth interviews can provide a primary data collection strategy with probes and pauses enabling understanding of an individual's world and how they make sense of situations of their lives.

The individual interviews with the eight DHs/ middle managers, the six Subject Advisors and the provincial accounting coordinator were each designed to capture qualitative information using certain core questions (see Appendices 2 & 4). The interviews were audio recorded with the agreement of the participants, and thereafter transcribed. Each interview was then analysed to determine aspects such as style/approaches/attitude to leadership, participant affective factors, influence of leadership development and its benefits, critical reflections, and any other information from open-ended questions not captured by the core questions. The interview strategy was to determine the participants' present perceptions of their roles, feelings and thoughts. The participants had been chosen for their special knowledge as middle managers and were willing to share an in-depth picture of their

understanding and difficulties and affordances around their role as Accounting subject leaders. A one-on-one interview was also conducted with the provincial accounting coordinator for the contribution she can make having overarching insights into the challenges and constraints being faced by the participants and familiarity with the policies and procedures around the accounting subject as regulated by the Education Department.

The interviews were able to capture information including DH profiles, their perceptions, experiences and understandings of how they provided leadership to Accounting teachers and the Accounting subject. The advantage of interviews in qualitative research is they provide useful detailed information which cannot be directly observed. However, unlike observations, the data may be deceptive in that it provides the specific perspective of the interviewee (Creswell, 2012).

Focus Groups interviews in case study research are also used to get information from a group of people allowing the researcher to obtain a shared understanding and assessment of a problem or concern which may be richer than the data obtained from an individual (Creswell, 2012; McMillan & Schumacher, 2010). Focus group discussions give the researcher depth and breadth about key issues, ideas and concerns from multiple participants at one time (Hesse-Biber & Leavy, 2011). Such discussions were scheduled with the Subject Advisors to capture their group understanding of their approaches towards the DHs and their experiences, challenges and any difficulties they encounter. In the event, these could not happen as planned and non-participant observation of Subject Advisor meetings was substituted as an alternative strategy. Subject Advisors were therefore interviewed individually and two provincial subject advisor meetings were attended by the researcher as an observer.

Document Analysis

Scrutiny of documents had been chosen to allow the researcher to determine whether Accounting DHs had intellectualized their role as school and subject leaders since taking part in the development learning course. These documents were arranged to be collected soon after the interviews in 2018 and early 2019 and assisted in developing and authenticating the themes that emerged from the interviews with both Departmental Heads and subject advisors.

A document analysis schedule was prepared (see Appendix 5) in order to provide a form of methodological triangulation involving the use of an additional qualitative method to study

and compare findings (Guion, Diehl & McDonald, 2011). The schedule was prepared to gather information concerning the planning and execution of the DHs' action plans in relation to the research questions. Examples of each of the eight DHs' management planning information and other related documents, such as departmental memos and minutes, teacher development plans, and subject improvement plans, were reviewed. The documents were analysed to determine what issues they tended to emphasise, and possibly to establish anything which supported their pursuit as transformed leaders, along with anything which has impeded their progress.

Observation of meetings

Observations are a significant part of case study research and as suggested by Scott and Morrison (2007) give the opportunity to listen, watch and record what informants say and do within specific educational settings and time frames. Observations also provide the researcher with an opportunity to sample educational experiences first hand and record the extent to which participants actually 'do' what they may say they do in an interview. The researcher also has another perspective or interpretation of what is being said and done. This links well with the research sub-questions which not only seek to examine the perceptions of the middle managers' roles and functions, but also the practice of these DHs. Although there are challenges associated with observations, the contribution they make to the purpose of a study should be beneficial. While only two subject advisor meetings were attended by the researcher these enabled further understanding of the role played by subject advisors in leading accounting at secondary schools as well as the issues and challenges they encounter which informed their practice. This proved to be an effective way to consider the complexities Subject Advisors face from their perspective as advisors to their DHs, as well as an opportunity to understand, through the views of the subject advisors, how DHs put into practice the concepts dealt with in the intervention, and some of the challenges that appear to have impeded their execution.

4.5 INSTRUMENT DESIGN

Data collection strategies: As explained above, a case study approach allows for extensive interaction with people in their natural settings enabling an in-depth understanding, description and assessment of the meaning of behavior. It also allows for a variety of research

methods to be involved. Data generation has a crucial role in qualitative research (Goldkuhl, 2019). It allows the researcher to identfy activities which will generate qualitative data to focus on, note, select, extract and capture information that analyses and interprets everyday lived reality (Goldkuhl, 2019). For this purpose, open-ended questions, reflective experiences, semi-structured individual interviews, focus group discussions, document analysis and field notes from observations (from being a non-participant observer at two meetings held by subject advisors) were involved.

The selection of these research instruments firstly allowed for rich descriptions and explanations of situational influences (a lived experience that echoes the participants' realities) enabling the researcher to determine whether Accounting underperforming departments could in fact respond to an adaptive interactive leadership framework, allowing the participants to self-regulate and adapt to the changing and on-going demands and uncertainties of their context.

4.6 DATA ANALYSIS

Qualitative data analysis is primarily an inductive process of organising data into categories and identifying patterns and relationships among the categories. Data analysed are compared across data sources, across methods, and across time (McMillan & Schumacher, 2010). This implies much more than a surface reading. Data can be inspected, analyzed, and interpreted so that the researcher can probe the meaning that lies below the surface (Leedy & Ormrod, 2005). This method was ongoing and consisted of consideration and examination of the questionnaires, interview transcripts and documents using a coding system of analysis and observation notes. A two-stage process allowed the researcher to obtain larger 'pictures' of research evidence by firstly sifting and selecting information collected into 'data bits', and thereafter assigned them a label or a category to understand leadership activities and processes and to provide holistic accounts of individuals and institutions. Creating codes is conceptually and methodologically demanding. It requires the researcher to apply multiple skills simultaneously, demonstrating rigour and transparency in the researcher's reinterpretation of other peoples' interpretation (Scott & Morrison, 2007). From this method themes emerged from the data using an inductive exploration. Theoretical reasoning was also applied to analysing data using complexity leadership theorists Marion & Uhl-Bien (2001).

These became the data analysis tools and techniques to analyse the raw data; draw out the emerging codes, categories and themes to get to the findings. Overall there were as many as over 100 initial codes and themes before narrowing it down to anchor codes (Adu, 2011) and the main themes set out in the data analysis chapters 5, 6 and 7. Themes were eventually tightened down across data analysis chapters such as: Major challenges facing Accounting Education at secondary school level; Challenges faced in low performing schools (Contextual barriers as a hindrance to school leadership); Challenges faced by DH as middle managers; challenges faced by DH in their role as subject leaders and instructional leaders; Leadership development and data driven leadership; Support needed by DHs; DH own growth and development; Learner and teacher challenges; Transformation of DH perception of their roles, responsibilities and practice; Challenges facing DHs/middle managers at low performing schools. These were also developed from the literature using deductive analysis, or were allowed to materialize using an inductive analysis approach.

In addition a visual conceptual framework was drawn up to raise understanding of the data (Stake, 1995; 2006). This is the practice, described by Miles and Huberman (1994) as the process of moving back and forth in qualitative data analysis to keep adding to the findings in the study. This process took place in each of the three phases of the study.

The multiple data collection methods led to a large volume of data accumulating that needed to be managed and organised in a controlled, systematic manner. This required that data was separated into and involved the three different phases – data from the initial questionnaires (Phase 1); data from the reflections in Phase 2, and data from interviews, document analysis and observation meeting notes in Phase 3. All phases of data were separately analysed and developed into different interpretative chapters namely chapter five, six and seven of this study. This is referred to as the first level of analysis. The second level of analysis is distinguished by a more in-depth dialogue/discussion of the results of findings which is presented as Chapter 8 of the study.

4.6.1 Personal Engagement with Data/Information

The researcher personally acquainted herself with the data, by working with the raw data, collecting and transcribing it and actively classifying data through line by line, and chunk by chunk, coding (Singh, 2015). Thereafter thematic analysis was used to identify patterns or

themes. The intricacy that surrounds qualitative research necessitates demanding and methodical methods to generate useful results. Thematic analysis is an appropriate qualitative research method (Nowell et al. 2017). According to Maguire & Delahunt (2017) the absence rigorous and pertinent thematic analysis has consequences in terms of the credibility of the research process. To ensure a rigorous process, Braun & Clarke's (2006) six-step guide to thematic analysis was employed. This entails identifying, analyzing, organizing, describing, and reporting themes (Braun & Clark, 2006). Step 1 involved becoming familiar with the data; Step 2 generating initial codes; Step 3 searching for themes; Step 4 reviewing themes; Step 5 defining themes and Step 6 involved writing them up (Braun & Clark, 2006). A lot of time, care and thoroughness was applied to interpreting the data; analysing the data sets, and identifying salient themes to reach a level of saturation of patterns, codes and themes. This required a nonlinear use of Braun & Clark's process as an iterative, reflective process that involved moving back and forth between the phases and the data sets (Nowell et al. 2017). Themes were then broadly classified as: the context of leadership; the challenges DHs face; lessons learnt from leadership development; and opportunities for the future.

4.6.2 Interpreting the Data and Identifying Salient Themes

Each phase of data analysis was further elaborated as follows:

4.6.2.1 Phase 1: The Information Sheet

An initial analytic framework was used as the procedure for Phase 1 data anlaysis**.** Following the collection of data from the information sheet, it was transcribed and coded using anchor codes in relation to the Research Questions (Adu, 2011). Thereafter these codes were categorised into developing themes, associated with common topics and the frequency of these topics (Creswell, 2012). A process was used of looking for relationships among codes, the frequency of codes (the number of times participants made reference to a code) and for identifying underlying concepts based on a combination of codes to generate categories and themes which were directly addressing the research questions (Creswell, 2012) ; Creswell & Creswell, (2018); Yin (2009); Stake, (1995, 2006)

4.6.2.2 Phase 2: Creating primary/preliminary codes

The general aim of Phase 2 was to gather data from the intervention course. This data

gathering was, firstly, to assist Accounting middle managers to conceptualise their roles as agents of change and, secondly, to translate such an understanding into action.

The reflective style used in this phase was to document the experiences, possibilities, challenges, limitations and setbacks of the participants. The data used to analyse the experiences of the middle managers were formative individual and group evaluations written by the participants during their participation in the development course and the school-based reflective activities which were required of them as part of this participation. Using a qualitative research approach, informed by an interpretive paradigm, participants were then requested to reflect on their perceptions and on the perceived benefits of the course content and methodology.

Thus data collected was from participant individual and group reflections made at the end of each module as well as insightful activities carried out during this development course. These were thematically analysed and key themes were identified as initial categories. At the end of the course a final individual reflection was gathered to determine whether there was evidence of overall benefit gained from the leadership skills development the participants had undergone. The focus was on mostly Accounting teaching methodology, middle management, and leadership development based on a review of the challenges and understandings of Departmental Heads and subject advisors as reflected in their written reflective submissions during and after the intervention.

This phase of the data collection asked respondents to reflect on the usefulness of the five development modules as well as the overall value of the development program (Respondents were asked about how relevant and useful the tasks were, whether each module increased their understanding of the leadership skills and knowledge required to lead and if it increased proficiency in the targeted competencies, whether the knowledge and skills learnt will be useful in the workplace, whether the practices that they were able to apply can be used in their department or school, and whether there were any changes in their beliefs as a result of this module)

In the presentation and analysis, the researcher was interested in the number of participants who endorsed, or who failed to endorse, various levels of understanding of the development content of each module. These data provided categories for the different levels of benefit

understood to have been achieved for each session. Any of the agree options ('strongly agree', 'agree' or 'agree slightly') were taken as endorsement. The three 'disagree' options were taken as non-endorsement. The percentage of the sample as a whole, and when divided by sub-topics in the module categories, were then calculated.

Data from this phase is therefore reported under the five main categories of the short course content and course progression. Within each category themes and sub-themes were identified and created informed by content and knowledge areas, as well as the practical activities in which the participants were involved. These were: using data for decision making; assessing department functionality; assessing instructional leadership; identifying a developmental approach towards supporting the teacher; teaching Accounting as a model of practice; teaching using a taxonomy; learner well-being; DH growth and development; lifelong learning & reflective practice; the process of developing DH management plans – and the process of drawing up subject improvement plans.

4.6.2.3 Phase 3: Interviews and Document analysis

The semi-structured interviews and document analysis carried out with the eight DH participants during this phase, sought to understand the way in which they understood their work as middle managers. A number of indicators helped to realize this through the interview questions discussing how participants go about their role, responsibilities and practice in areas like decision making, challenges and possible solutions of an instructional leader, feedback and development for the teacher based on a class visit, DHs' engagement with Accounting Subject Improvement Plans and their DH management plan. The interviews allowed the researcher to understand whether they displayed this learning and this development or not, and whether these participants were integrating leadership skills into their portfolios as Departmental Heads/ middle managers. Certain determinants in their role, responsibilities and practices as middle managers may have benefitted from their involvement in the skills development course and Phase 3 of the analysis process will be describing these possibilities or limitations.

An introduction to the eight DH participants in Phase 3:

Data were collected by conducting semi structured interviews and document analysis, the

documents scrutinized including planning and executing subject improvement plans and management plans. The individual and particular experiences of the eight Departmental Heads interviewed and their context are summarized in the Table 3-4 below. With the exception of one DH (School H) all interviews were face to face interviewers.

TABLE 4-1: DH PARTICIPANTS

School	School A	School B	School C	School D	School E	School F	School G	School H
District	Ekhurhulen i North	Jhb Central	Jhb East	Jhb West	Jhb South	Jhb South	Jhb Central	Jhb East
Pseudonym	Nelly	Gugu	Mervin	Stella	Jerome	Molly	Given	Joseph

	DH qualifications, experience and individual context
School A – DH Nelly	**Grade 12 entries** **School A** **No. wrote** **No.passed** **% achieved at 30% and above** 2014 16 11 69% 2015 18 11 61% 2016 13 11 85% 2017 19 8 42% 2018 17 9 52.9% 2019 22 19 86% Female-(Qualifications are B Com (Education) + B Tech (Educational Management) + Higher Diploma in Education + Standard teaching diploma. (Age-41 to 50) Teaching for up to 21-30 years as a Acc and classroom teacher and 11-20 years as a DH. She was between 31-40 on entry to DH. Her main teaching subject is Accounting but also specialised in other commercial subjects in her qualifications. She has attended a course for commerce DH's while working in another province prior to moving over to Gauteng. She also stated that her B. Tech in Educational Management has prepared her as a DH. Meets once a month with teachers. **A personal challenge** DH states is that she doesn't enjoy managing teachers who need to be disciplined as adults. However aspects she finds most satisfying as a DH are being able to assist colleagues regarding topics which are challenging. Also sharing information with colleagues regarding different teaching styles and also on how to improve her department **Challenges faced with are** - teaching more than a DH load and lots of time goes into disciplining learners but also disciplining teachers. Her teaching load extends beyond Accounting to grade 9 EMS

	as well as Business Management and Economics. She has not responded to what she spends least of her time on. All Accounting teachers complete the curriculum through holding extra lessons and being committed teachers, however she asserts that not all teachers are professionally qualified in teaching Accounting. She also noted that educators teaching EMS in grade 8 and 9 did not major in Accounting and do not cover or neglect the Accounting sections of EMS. Grade 12 accounting results in this school over the last 5 years have improved which she accounts to extra lessons conducted and the Secondary School Improvement Programme (SSIP).
	DH Nelly's individual context described in Phase 1 Not all teachers majored in Acc but are teaching grade 8 and 9 Acc. This is at a cost as they do not cover the accounting part; teaching does not start promptly at the beginning of each school year; DH is not involved or has no voice in the current employment procedures for suitably qualified accounting teachers in her department
School B- DH Gugu	**Grade 12 entries** **School B** **No. wrote** **No.passed** **% achieved at 30% and above** 2014 75 57 76% 2015 98 67 68% 2016 51 38 75% 2017 41 31 76% 2018 50 35 70% 2019 86 66 76,7%
	Female-(Qualifications are B Com (Education) + B Ed (hons) (Age-41 to 50) Teaching for up to 11-20 years as a classroom and Acc and gr 12 teacher even though she is not an Acc specialist and 1-10 years as a DH. Main teaching subjects are Business Studies and Economics. (Meets once a month with teachers). She did not undergo any formal (or informal) training or development for the post of DH. **Some personal challenges** expressed are that she doesn't enjoy following up on teachers for their work/submissions and so on.
	DH Gugu's individual context described in phase 1 All Teachers are accounting specialists; have enough resources. Teaching starts on the1st day; All teachers teach F.E.T Acc and EMS; DH noted teachers challenges as attitude of learners, don't bring their calculators and textbooks, do not do their work, absenteeism and not attending extra classes arranged; DH noted significant factors that affect Teaching & Learning as too large classes, too much time is spent on disciplining learners and the curriculum is watered down or simplified.

<table>
<tr><td>School C-
DH Mervin</td><td>Grade 12 entries
School C (Minerva) No. wrote No.passed % achieved at 30% and above
2014 101 25 25%
2015 58 26 45%
2016 52 40 77%
2017 68 63 93%
2018 36 30 83,3%
2019 34 26 76,5%</td></tr>
<tr><td></td><td>Male-(Qualifications are a standard Secondary School teaching diploma + ACE (Advanced Certificate in Education). Age-41 to 50. Teaching for 11-20 years as a classroom teacher and 1-10 years as a DH. His main teaching subject is Accounting and has been teaching Accounting at grade 12 level up to 10 years. He has not had any formal training to carry out his role as a DH. He also shared that he has never observed his Accounting teachers teach but does meet with them twice a month. DH did not undergo any formal (or informal) training for post of DH
Personal challenges faced with – DH strengths – enjoys liaising with parents and assisting other members of management</td></tr>
<tr><td></td><td>DH Mervin’s individual context described in Phase 1
His time is split between lots of duties as a DH without focusing on any more than the other. His time is spent teaching more than a DH load. At the beginning of every school year teaching does not start in the first 2 days of the year. All Accounting teachers complete the curriculum through holding extra lessons, however states that many learners do not have the basic understanding of grade 8 and 9 Accounting. This school only admits learners at the senior secondary level and therefore only in a position to work with and assist learners with poor understanding of the subject at the grade 10 level. Furthermore, the grade 10 classes are overcrowded but numbers in grade 11 and 12 Accounting classes drop drastically each year. Technology aided classrooms or facilities are not available and no accounting software is used by teachers or learners.</td></tr>
<tr><td>School D-
Stella</td><td>Grade 12 entries
School D No. wrote No.passed % achieved at 30% and above
2014 52 48 92
2015 67 55 82%
2016 53 44 83%
2017 48 43 90%
2018 34 31 91,2%
2019 41 29 70,7%</td></tr>
<tr><td></td><td>Female-(Qualifications are B com + PGCE) (Age-31 to 40) Teaching for up to 10 years as an Acc & Eco educator and under 10 years as a DH. Main teaching subjects are Eco and EMS (not Acc). She</td></tr>
</table>

had moved on to a private school at the time of the interview but agreed to be interviewed upon reflection of her time as a DH in the public school system.

No formal (or informal) training as a DH whilst with GDE

Her personal challenges faced with were Doing senior managements' work and attending lots of unproductive meetings that take place often but purposeful. She notes even her own department meetings which were not productive or purposeful which she was unhappy about.

DH Stella's individual context described in Phase 1

Accounting and EMS - Incomplete curriculum; Large classes; Unqualified Teachers; Learners lack basic mathematical knowledge; Workbooks have to be bought

T & L environment - Disruptions throughout the year. Teaching at her school does not start on the 1st day, Lack of **Technology** aided classroom and no accounting software (the school does not have computer facilities + no Technology aided resources.

Challenges DH face - DH not involved in current employment procedures; DH did not undergo any formal (or informal) training for post of DH

School E-Jerome

Grade 12 entries

School E	**No. wrote**	**No.passed**	**% achieved at 30% and above**
2014	41	23	56%
2015	21	11	52%
2016	17	12	70%
2017	18	16	89%
2018	16	8	50%
2019	18	17	94,4%

Male-(Qualifications are Standard Teaching Diploma + Higher Diploma in Education + B Education with Honours) (Age-41 to 50), He was between 31-40 on entry as a DH. He has been an Accounting classroom teacher and at grade 12 level for 11-20 years. A DH for 11-20 years (Up to 10 years in 2015 and more than 10 years in 2018). His main teaching subject is Accounting. He has not attended any formal training for his post as a DH but has noted that recently he has undergone informal training as a DH by attending workshops conducted by his subject advisor.

His personal challenges faced with are that he can only supervise his Accounting teacher's lessons occasionally. He asserts that teachers in his school are not suitably qualified to teach Accounting and he is not involved with the employment procedures for securing adequately qualified teachers for the subject. He has emphasised that poor relationships amongst colleagues (quarrelling) exist and he does not enjoy that he has to be the one to assist them to solve problems amongst themselves.

DH Jerome's individual context described in phase 1

His time is spent teaching more than a DH load as well as a lot of time goes to administrative duties and departmental reporting but also assisting other members of management. The curriculum is completed each year by conducting morning and afternoon lessons however it is not covered properly

	and is not doing justice to the learner. Another challenge faced is that there are insufficient textbooks and other learning materials for learners. Other factors that affect the teaching and learning environment at this school are the -many disruptions to teaching time and the extra time spent on disciplining learners. **Technology** aided classrooms or facilities are not available with no exposure to any Accounting software. He also noted that Accounting teachers face challenges such as lack of interest displayed by learners towards the subject and teachers expressing a lack of support from senior managers
School F-Molly	**Grade 12 entries** **School F** **No. wrote** **No.passed** **% achieved at 30% and above** 2014 42 39 93 2015 49 31 63% 2016 30 25 83% 2017 36 17 47% 2018 21 9 42,9% 2019 9 5 55,6%
	Female-(Age-41 to 50) (Qualifications are Advanced Certificate in Education (ACE) + Secondary teaching diploma. Her age on entry to DH was between 31 -40. She has been a classroom teacher, Acc teacher and an Acc grade 12 teacher for up to 10 years as well as a DH for up to 10 years. Her main teaching subject however is not Accounting but Economics and EMS. She has not been teaching for very long before being appointed as a DH and she had not received any formal training in preparation towards being appointed as a DH. She asserts that her commitment, hardworking nature, good work ethic and ability to manage herself is the reason she was appointed as a DH. DH did not undergo any formal (or informal) training for post of DH **A personal challenge** DH states is that she doesn't enjoy reprimanding teachers over and over again because they do not submit work according to deadlines given. She does not enjoy being seen as commanding or harsh to the teacher.
	DH Molly's individual context described in phase 1 She notes her strengths as one that leads by example, goes to class on time and her passion is inspiring to learners who in turn show a lot of dedication to their work. Her weakness though is that she is leading a subject that she is not a specialist in as hers is Eco and EMS. Her perception of the significant factors that affect teaching and learning of Accounting are that teachers are absent or out of class often, the whole curriculum is not covered and is even watered down and simplified. Another factor is the insufficient textbooks and other learning materials that contribute negatively to the teaching and learning environment.

School G-Given	**Grade 12 entries**			
	School G	**No. wrote**	**No.passed**	**% achieved at 30% and above**
	2014	0		
	2015	6	6	100%
	2016	16	16	100%
	2017	0	0	0
	2018	8	8	100%
	2019	13	13	100%

Female-(Age-41 to 50) (Qualifications are B. Com Degree + Standard teaching diploma). Her age on entry to DH was between 41 -50. She has been a classroom teacher for 11-20 years but an Acc teacher and an Acc grade 12 teacher for up to 10 years. She has also been a DH for up to 10 years. Her main teaching subject is Accounting. She is the only Acc teacher being in a small school but also finds Acc difficult

As a middle manager she is overloaded with only 6 periods free every cycle (teaches 24 out of 30 periods) she is EMS DH + acting social sciences DH + acting DP every 4 months. As a DH did not undergo any formal (or informal) training for post of DH

Personal challenges faced with are as DH having to account for results in her department when learners do not perform well in other commerce subjects like EMS and Business Studies; and the amounts of administrative and departmental reporting that is too much.

DH Given's individual context described in phase 1

A strength in her leadership is observing her teachers often and there aren't any negative significant factors that affect the teaching and learning environment at this school apart from the time factor in EMS where the amount to cover in the curriculum is too little.

Most of her time as a DH goes into carrying a teaching load more than a DH load, overseeing teaching and the curriculum, administrative and departmental reporting, supervising teachers, monitoring and assisting other members of management

Disciplining learners and liaising with parents are what she spends least of her time on

A major challenge in the department is the completing of the curriculum where learners are rushed to complete the curriculum without understanding because of too much work in EMS per term. This is a challenge for the teachers. Another challenge experienced by most Accounting educators is the use of projectors (ICT?) and the development or training required on how to use these. She has also highlighted that the school does not have computer facilities, technology aided classrooms or resources nor any accounting software available to teach aspects of the accounting school curriculum. As DH she also does not facilitate the use of computer facilities for teaching of Accounting throughout grade 8 to 12.

<table>
<tr><td>School H-Joseph
2018-classroom T and teaching Acc – 11-20 yrs</td><td colspan="4">Grade 12 entries
School H No. wrote No.passed % achieved at 30% and above
2014 0
2015 0
2016 0
2017 18 18 100
2018 23 22 95,7%
2019 15 15 100%</td></tr>
<tr><td></td><td colspan="4">Male - (Qualifications are National Teaching Diploma.) (Age-31 to 40), He was between 31-40 on entry as a DH. He has been a classroom teacher and a DH for up to 10 years and also been teaching Acc and at grade 12 level for under 10 years. And a DH up to 10 years. His main teaching subject is Accounting. Teaching experience, experience teaching accounting and experience as a DH are all up to 10 years - He stated that he has not undergone training as a DH.
His personal challenges faced with are that supervising teachers is what he spends least of his time on and does not observe accounting teachers in the classroom. As a DH he is also not involved in employment procedures for suitably qualified Acc teachers.</td></tr>
<tr><td></td><td colspan="4">DH Joseph’s individual context described in phase 1
DH does not get to discuss workloads of the following year with his teachers and this is not discussed in departmental meetings. He also does not encourage teachers to come to him with challenges amongst colleagues but to rather to sort it out amongst themselves, which suggests that he does not use his position to build relationships amongst his team. He is of the opinion that the quality of teaching and learning is dependent on resources. And also does not think it is his responsibility to make sure administrative issues are sorted out at the beginning of the academic year so that the rest of the year goes smoothly for his department.</td></tr>
</table>

4.6.3 Summary of the Findings

The findings above reveal that each DH leads within his or her own unique contextual challenges. And all of them experience their own trials of one kind or the other which impinge on Accounting education. Except for School G and H, DH participants say that learners struggle to obtain a pass of 30%. The qualification levels of the DHs are however satisfactory as all but one have passed post-graduate studies although three out of the eight DHs are not Accountants. This is in line with Chapter 5 findings that revealed that 37% of this wider group are not accounting specialists. It also appears that DHs do not consider the influence technology has as important and do not appear to think it is their responsibility to incorporate it.

4.6.4 Interview Data

An analysis of the interview data from each of the eight DHs, using quotations and impressions to identify major and minor topics highlighted key information sources and context information. Themes for each interviewee were collated, before 11 common themes surfaced. Themes that surfaced amongst only some of the DHs were also gathered, analysed and written up in a final report appearing in Chapter 7. The prominence of each theme and the uniqueness per theme were explored to understand each situational constraint or affordance. This led to the findings described in the final analysis report in Chapter 7 as set out by Stake (2006). A concept will be described as having low, middling or high utility. This analytic framework proposes an impetus or motivation/impulse to find an assertion as of low, middling or high importance. Each comes from an intersection of the merged findings or special findings from each of the DH participants. This intersection can be depicted on a matrix or table in their order of importance for generating theme-based assertions. Thus essentially a high mark means that for this theme, the merged findings or special finding, is of high importance (Stake, 2006)

4.7 RESEARCH QUALITY ASSURANCE

Traditionally, reliability is used as a measure of quality, the term meaning repeatability or consistency. Reliability in a qualitative research project is more difficult to define due to the subjective nature of the research. However, according to Scott and Morrison (2007), the key to successfully applying a notion of reliability in qualitative studies is that the object being measured remains stable, and that reliability can be encapsulated in the notion of dependability and confirmability.

4.7.1 Credibility of the Study

According to McMillan and Schumacher (2010) credibility is the extent to which results of a study approximate to reality and thus how far they can be judged to be trustworthy and reasonable. This could be closely related to generalizability because using a weak conceptualization or a single method of measurement will limit inferences about the details of the conceptualization and method. The researcher therefore used various methods of measurement in order to make the study credible, trustworthy and applicable for other similar

research settings.

4.7.2 Trustworthiness in Qualitative Inquiry

Unlike quantitative studies which differ from qualitative studies by using terms such as validity and reliability, Creswell & Poth (2013) describe rigor in qualitative research as achieving trustworthiness through credibility, authenticity, transferability, dependability, and confirmability. Lincoln and Guba (1981) concur. A number of key strategies have been used in this study in an attempt to attain trustworthiness. For example, a nonjudgmental safe space had been established using an interactive, non-exploitative, respectful approach for DHs and Subject Advisors to share their views, challenges and personal difficulties. Furthermore the researcher had placed herself within the study to avoid objectification (Korstjens & Moser, 2017).

4.7.3 Transferability of the Findings of the Study

In order to contribute to the transferability of this study, and avoid a transferability gap, the researcher has triangulated the data and findings with thick descriptions of the processes followed (Sim & Sharp, 1998; Lincoln & Guba, 1985; Korstjens & Moser, 2018). Korstjens & Moser (2018) suggest that transferability must not only be a thick description of the behavior and experiences of participants but of the context that provides meaning to the research study. The context of this study was the focal point throughout the development of the research and to a great extent contributed to the lens employed in comprehending the unit of study, the Accounting Departmental Head as a middle leader.

4.7.4 Dependability and Confirmability

According to Korstjens & Moser (2018) this includes the aspects of consistency and neutrality, and involves achieving an analysis process which is grounded in the data. Using an audit trail as the strategy to achieve dependability and confirmability the author set out from the beginning of the study to describe the research steps taken through to the development and reporting of the findings (Lincoln & Guba, 1985; Korstjens & Moser, 2018)

4.7.5 Triangulation

Scott & Morrison (2007) view triangulation as a validation process in qualitative studies. It is a method of collecting different types of data in order to act as a cross check of contrasting evidence about the same phenomenon. They argue that in order to provide key pathways for comparing the data collected, multiple methods allow researchers to consider different aspects of a phenomenon in order to provide a richer and more inclusive account of an occurrence. The researcher collected data in all three phases of the collection process from both DHs and the subject advisors simultaneously in order firstly to verify findings as well as get the whole picture of the research study from two different perspectives. Creswell (2012) suggests that corroborating evidence from different individuals, different types of data and different methods of data collection are all attempts to achieve triangulation of the research process. Triangulation was also achieved in the study through a variety of types (questionnaires, observation notes, focus groups and individual interviews) and methods (document analysis and one-on-one interviews).

4.7.6 Researcher Bias and Justification for Carrying Out the Study

With over 15 years of experience in secondary school education, progressing from teaching to an accounting specialist and leading as a middle manager and senior manager, I moved over to a tertiary environment specialising in teacher education. In the past 14 years, over and above specialising in teacher education, I have also played an active role in capacity building programmes for school management teams throughout various schools in Gauteng.

With the apparent poor quality of leadership seen in Accounting education in many secondary schools, gaps were identified through an examination of related empirical studies (Rajoo, 2012; Ali & Botha, 2006; Hoadley, 2009) and research literature around the status of education in South Africa (Taylor, 2008 ; Christie, 2009; Vally, 2015; Spaull & Jansen, 2019; Amnesty International, 2020). A leadership skills development programme was conceptualised for Accounting middle managers and subject advisors to capacitate them in rethinking their leadership approach, acknowledging the contextual limitations faced in schools and the weaknesses around leadership which negatively influenced teacher and learner welfare and learner performance. It was only after this point that the researcher looked at the potential strength of the intervention as background knowledge for the contribution it

could make on this doctoral study. A separate permission letter (see appendix G1 & G2) was prepared for the participants to consent to the sharing of their experiences. It was with this research interest in the foreground that the researcher embarked on this study. From this point the researcher decided to understand the context within which Accounting middle managers function, particularly in low performing schools (reported as Chapter 5 of this study), their reflections on a leadership development initiative (reported a Chapter 6 of this study) and thereafter the wider experiences of a smaller sample of Accounting middle managers/ DHs and their subject advisers working in a selection of Gauteng schools (reported as chapter 7 of this study).

4.8 ETHICAL CONSIDERATIONS

"A consideration of ethics needs to be a critical part of the substructure of the research process from the inception of the problem to the interpretation and publishing of the research findings" h(Hesse-Biber & Leavy, 2011). Accordingly, the study was based on the principle of voluntary participation and participants were not put in a situation where they might be at any risk as a result of that participation. This study posed no psychological harm to participants while permission to conduct the research was granted by the Gauteng Department of Education (GDE Request Form). All the necessary documentation and research instruments required by the University Faculty of Humanities Ethics Committee were submitted**.** Permission and consent letters were given to the relevant District Facilitators, to the Principal of each participating school, and to the relevant DHs of Accounting. These permission and consent letters, amongst other factors, assure anonymity with regard to participating schools and the participants themselves. Furthermore, all other ethical considerations were adhered to as requested by the Wits School of Education Human Research Ethics Committee. Anonymity and confidentiality were guaranteed in writing. Informed consent letters and signatures were received prior to the study being initiated, and participants had the right to withdraw from the study at any time. Care was taken not to deceive participants in any way, and the analysis and reporting of data were done honestly, respectfully and justly (Hesse-Biber & Leavy, 2011).

4.9 LIMITATIONS OF THE STUDY

According to Oliver (2010) it is important that researchers are balanced, objective and as accurate as they can be in reporting the results of research and in drawing conclusions. This entails that the limitations within any study are also faced and explained. There are a number of challenges to this research. The principle sample is limited to a few Accounting DHs in public secondary schools in Gauteng, South Africa. Therefore, it is limited to the context of this sample and will not be able to assert generalizability, but it will be of interest to the field of leadership, and to Accounting education in similar contexts as well as to future leadership development initiatives in education. Furthermore, Phase 2 of the study is where the development learning program took place in 2015 and many uncertainties and changes since then may affect the population sample. The purpose of the development learning influence on participants is subjective and the lessons learnt and level of development will be difficult to define as a group and, whilst individual and group reportings can be described, it will be difficult to generalize and define for the collective. Also, scrutinizing of documents (Phase 3), such as management plans and subject improvement plans were rejected by two of the eight DH's, while requests to go through minutes of departmental meetings were rejected by all 8 DH's. Moreover, transformational and adaptive leadership, as a concept or approach to educational management, has previously been defined largely within the role of the school principal and there is limited research directly related to the DH – hence the use of this approach has been adapted for the purposes of this research, and the analysis of the data may be affected in unpredictable ways. In addition, participation was voluntary and thus some potential participants were not included, whose voices could have brought a different dimension to the study.

4.10 DELIMITATIONS OF THE STUDY

The general aim and objective of the study was to explore the approaches and practices of Accounting DHs in identified underperforming schools and to explore whether professional development could make a positive difference to the thinking and actions of Accounting middle management leaders. The subjects investigated were Accounting middle managers at identified Gauteng public schools. The study was located within Accounting education in mostly low performing schools in Gauteng. The timeframe of the study started or was

conducted between 2015 and 2019. The participants in this study were selected by the Gauteng Department of Education and a smaller sample of these participants were interviewed. A largely qualitative research design was chosen for this study. The schools involved were all within Gauteng Province, and the participants were DHs and subject advisors from that Province.

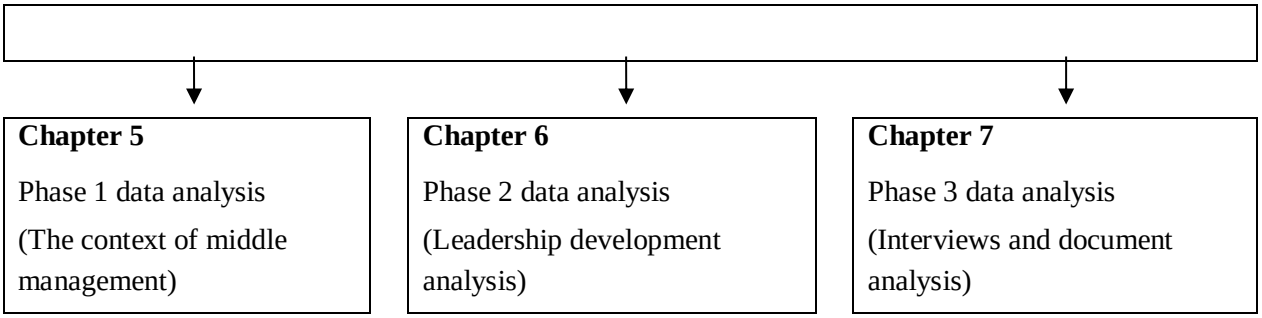
4.11 SUMMARY

The research focuses on the challenges faced by, and the leadership needs of, Accounting DHs in difficult contexts. In this chapter the details of the procedures that were followed in undertaking this research are described. The chapter began by clarifying the interpretative and complexity leadership theory paradigm which underpinned the research and which influenced the research instruments chosen. The chapter went on to describe the research design employed. It also justified the case study approach and the interpretive paradigm selected which also influenced the sampling, data gathering and analysis techniques chosen to achieve the purpose of the study. Furthermore, the relevant tools and methods chosen were defined, and how these were used to address the study's research questions explained. The chapter also gives a profile of the participants interviewed. The means of safeguarding the trustworthiness of the study, its limitations and delimitations, as well as the ethical issues deliberated when conducting the study, are discussed. The next three chapters (chapter 5, 6 and 7) present the findings of the case study focusing on the analysis and understanding of the data.

CHAPTER 5: THE CONTEXT (PHASE 1 DATA ANALYSIS)

5.1 INTRODUCTION TO CHAPTERS 5, 6 AND 7

The table below illustrates the content of the following three data analysis chapters:



5.2 INTRODUCTION TO CHAPTER 5

The objective of this chapter is an analysis of the findings from the Phase 1 information sheets/questionnaires which were designed to capture the biographical data of each leader (DH or Subject Advisor); the profile of the Accounting department of each school; statistics of the performance of learners over the past three years; and other related background questions relevant to understanding the professional context of a sample of Accounting DHs employed within a group of low performing schools in Gauteng.

The information presented describes this group and their approach to their leadership role, as well as their understanding of their role and the responsibilities associated with their portfolio as middle managers, including their own challenges, weaknesses and setbacks as leaders. The following findings are therefore presented in relation to the context in which these middle managers work. Because the information gathered was a form of self-reporting by the DHs, the importance of verifying such information was recognised, and this was achieved through gathering additional data from subject advisors to gain an objective understanding (triangulation) of the emerging DH data. [Findings from these respondents will be presented as Part 2 of this chapter].

5.2.1 Data Collection and Analysis of the Information Sheet:

Phase 1 data was collected through an information sheet completed by Accounting DHs in over one hundred schools.

The questions were mostly open-ended. The data was analysed using both descriptive statistics for some parts of the information and using thematic analysis for extracting codes, patterns and themes. The study uses the perceptions of the participants to draw conclusions to the research questions.

Descriptive statistics are used to describe the quantitative data through percentiles and frequency of responses. Descriptive statistics convert a set of figures or observations into indices that describe or characterise the data (McMillan & Schumacher, 2010).

Open ended questions were selected for the information sheet to get personal reflective responses relevant to the following research questions:

What challenges do underperforming schools bring to the roles and responsibilities of DHs?

What opportunities do underperforming schools create for the development of DH leadership practice?

5.2.2 Section A

As discussed above, Accounting Departmental Heads often find themselves in a portfolio which expects them to lead a subject which is not one in which they have specialised. The responses of these 111 DH respondents were therefore influenced by this situation. The information sheet explored the levels and nature of Accounting DH activities performed, and sought to understand how prepared the respondents were to carry out their activities successfully. The data has been presented and analysed in line with the research questions.

5.3 SECTION A:

5.3.1 Biographical Data of Accounting DHs

5.3.1.1 Qualifications and Experience[14]

Closed-ended questions probed the following: qualifications; length of time as a classroom teacher and as a teacher of Accounting; length of time as an Accounting/EMS/ DH; length

[14] It should be noted that the eight HoDs whose data is captured in Chapter 7 are also included here

of time in the present post; main teaching subject, if not accounting.

TABLE 5-1: BIOGRAPHICAL DATA – QUALIFICATIONS (5.4.1)

Participants in phase 1	**Female**	**Male**	**Total no. of participants**		
	50 +5 (up to stage 3)	53 + 3 (up to stage 3)	103 + 8 = 111		
Age of participants **NR = 4**	**21-30**	**31-40**	**41-50**	**51-60**	**61+**
	4	21 + 6 (24%)	55 +2(51%)	19	0
Highest level of academic education attained	**B.Ed or equivalent**	**B.Ed with Hons**	**B.Com/ B. Acc Science**	**Basic teaching diploma or equivalent**	**B.Arts/ B.Tech**
	14	21	25	40	11
64% (71/111) of DHs have an undergraduate degree and 36% (40/111) have a standard teaching diploma. ** In addition to the above qualifications 18% (20/111) of DHs have also acquired an Advanced certificate in Education(ACE)					Other: ACE 20

5.3.1.2 Responses provided in Table 5-1

show that 36% of respondents that are leading a department have only a basic teaching diploma, implying that they do not have adequate content knowledge in the subject they are leading (This statement correlates with evidence presented below of a lack of training to lead, and with Table 5-2, which indicates a lack of specialism in Accounting). These issues are a reflection of the wider issues in the education system where researchers confirm that South Africa has only 20% of schools that are functional, and 80% that are mostly dysfunctional (Blank & Jansen, 2014), and where teachers have been shown to score poorly even in tests they themselves have set (Amnesty International, 2020).

TABLE 5-2: QUALIFICATION IN TEACHING ACCOUNTING (5.4.2)

Is accounting your main teaching subject?	**Yes**	**No**		
	70	41 (37%) are not accounting teachers and therefore teaching and leading a subject they do not have expertise in		
If no, what is?	**Business Studies**	**Economics**	**Non related subject**	
	17+ 1 (EMS)	21	2 (Psycology & Afrikaans)	

The responses provided in Table 5-2 show that 37% (41/111) of DHs are leading Accounting departments without being a specialist in the subject. This has content, methodological and pedagogical implications. This also concurs with findings from Malinga (2016) that many Science DHs are unfamiliar with the disciplines they are leading.

5.3.2 Teaching Experience of Respondents (Table 5-3 to 5-5)

TABLE 5-3: (NR. YRS AS A CLASSROOM TEACHER)

Number of years as a classroom teacher? NR = 7	**1-10**	**11-20**	**21-30**	**31-40**	**41+**
	14	48	37	5	-

TABLE 5-4: (NR. YRS TEACHING ACCOUNTING)

How many years have you been teaching accounting?	**1-10**	**11-20**	**21-30**	**31-40**	**41+**	**Never**	**No response**
	35	41	20	1	-	9	5

97 respondents indicate they have been teaching Accounting however nine respondents

indicate they never taught accounting before.

TABLE 5-5: (NR. OF YRS TEACHING AT GRADE 12)

How many years have you been teaching accounting at grade 12 level?	1-10	11-20	21-30	31-40	Never	Not teaching acc	No response
	50	33	8	-	6	3	11

TABLE 5-6: (NR. OF YRS AS A DH)

How many years have you been a DH in Accounting	1-10	11-20	21-30	31-40	41+	Never	No response
	88 **	18	1	-		1 (subject head)	3
Of the 108 responses, 104 had been DHs for more than 3 years and 18 for more than ten years which suggests that most were not new appointees, however1 DH had been teaching for 9 years and a DH for 8 yrs, thus after only 1 year of teaching was given the role of leading the subject. ** in the raw data 3 DHs indicated they have been appointed as DH for 2 years							

5.4 SECTION B

Theme 1 - 4

The main body of the information sheet set out to explore issues in the light of DH challenges, problems and priorities identified in the literature, and in order to answer the research questions posed in the study. They sought to establish:

1. The context of these low performing schools
2. Accounting leadership issues (subject and curriculum leadership)
3. Instructional leadership issues
4. DH challenges as middle managers

5.4.1 Theme 1 – The Context

5.4.1.1 Introduction to the Context

'Underperforming' in the context of public schools mean schools that score below 60% in

the matric examinations (Circular 2 of 2015- Underperfroming Schools.Pdf, n.d.) The state of education in these schools remains a concern despite the number deemed to be 'underperforming' having decreased over recent years as a result of the initiatives that the Department of Education has put in place. However the poor quality of educational outcomes, rather than the quantity of passes, provides a more realistic picture (Vally, 2015). The disparities remain in the South African education system are indicated starkly by the Amnesty International report finding (2020) that: "In 2018 the top 200 high schools in the country (3% of schools) had more students achieving distinctions in matric Mathematics than the remaining 6,600 combined (97%)" (Amnesty International, 2020: 18).

5.4.1.2 Sub Theme 2 - Factor/s within the school that affect teaching and learning of Accounting

TABLE 5-7: Factors affecting T & L of Accounting

24	Teachers are absent or out of class often	**48**	There are too many disruptions to teaching time
7	The curriculum is watered down or simplified	**44**	Too much time is spent on disciplining students
25	The whole curriculum is not covered	**12**	Teachers are not fully qualified to teach Accounting
40	There are insufficient textbooks and other learning materials	**5**	None of these
42	The classes are too large	**5**	Other, Specify: Not enough practice for learners

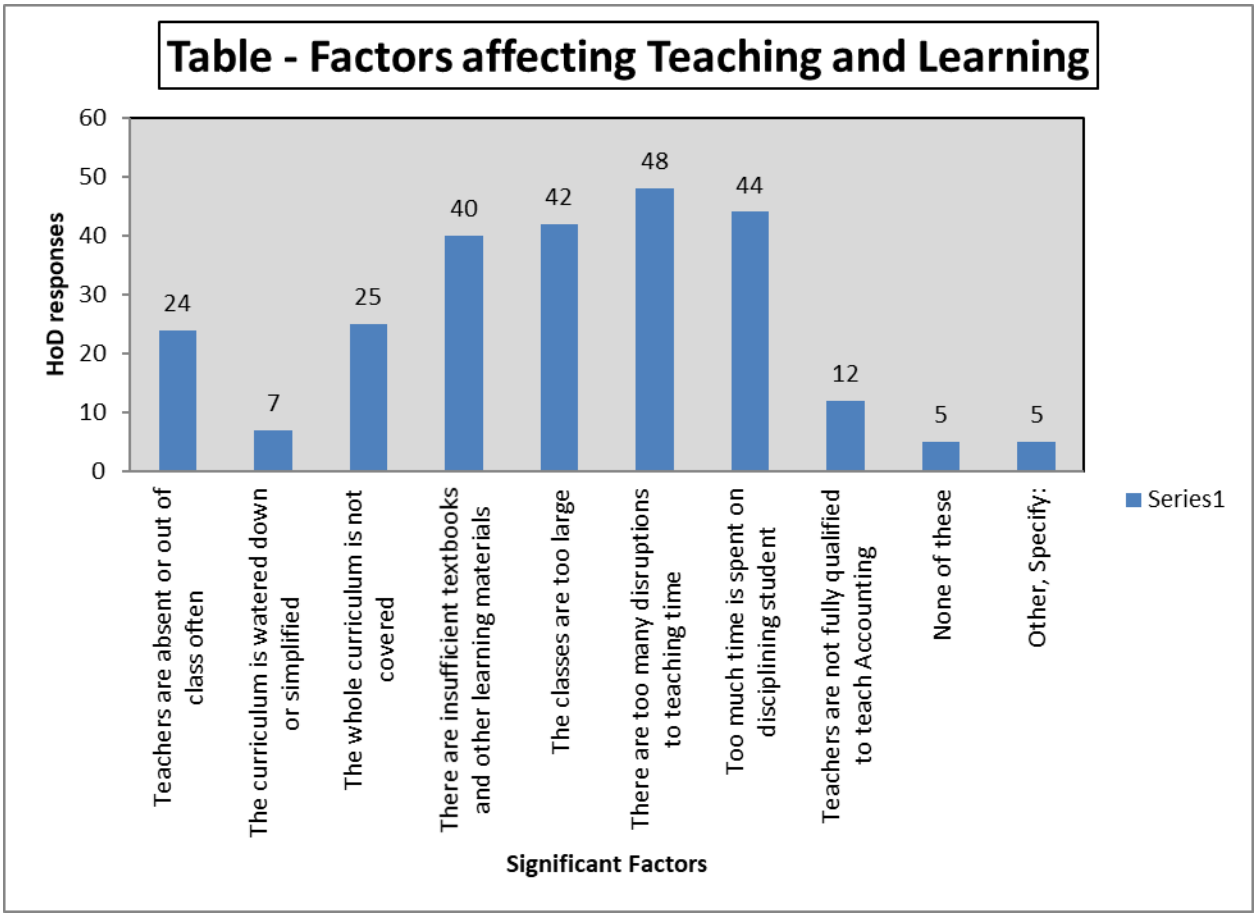


FIGURE 5-1: Factors affecting Teaching and Learning

Table 5-7 suggests that there are many significant factors within the school that affect teaching and learning of Accounting negatively.

5.4.1.3 Sub Theme 3 – Approach to Teaching and Learning of Accounting

TABLE 5-8: BEGINNING OF SCHOOL YEAR

	Yes	No	I don't know
Does the teaching and learning of accounting formally start on the first or second day of every school year?	**67**	**39**	**5**

Table 5-8 indicates that 60.4% of DH participants say that teaching and learning start on the first day of the term. However, many of these respondents noted that this is often the case only in grades 11 and 12.

Table 5-8 therefore suggests that 40% of the schools in this sample do not promote a teaching and learning culture with urgency, giving importance to the core purpose of schooling.

From Table 5-7 and it can be concluded that many of these schools are not conducive to learning and teaching and therefore that leading as middle managers must involve many challenges and difficulties. This concurs with the literature (Maringe & Vilakazi.2015: 49; Taylor, 2007; Amnesty International, 2020).

5.4.1.4 Sub theme 4 - Technology integrated into Accounting Teaching and Learning:

Is leadership responding to the future of Accounting education and technology aided T&L? (this question was included to understand how relevant Teaching & Learning of Accounting at secondary school is in relation to the digital classroom, digital workplace, 21st century classroom and the 4th industrial revolution skills)**.** Technology can not only combat the issue of lack of resources but it can give students the skills to survive and adapt in the workplace (Dhawan, 2020). Also the sustainability of the Accounting profession cannot be guaranteed without the integration of technology into the accounting skills set. Questions were framed to determine who takes on the responsibility for leading the integration of technology onto the school curriculum – whether this was the DH, Subject Advisors, teachers or learners. Were the teachers and learners relying on the leadership in this regard? Were DHs preparing the learners for their future in the workplace?

To assist in understanding the integration of technology (or lack of it) in the teaching and learning environment of accounting from Grade 8 to 12, the following questions and responses were received from the 111 participants

TABLE 5-9: TECHNOLOGY INTEGRATION INTO T & L ACCOUNTING

Leading the integration of technology inspired teaching and learning of Accounting	Yes	No	I don't know/ Not sure
Does your school have computer facilities to use for the teaching and learning of Accounting?	**25**	**84**	**2**
Do you facilitate the use of computer facilities for the teaching of accounting across grade 8 – 12.	**10**	**100**	**1**
Are there any technology aided classrooms available at your school?	**26**	**83**	**2**
Are there any technology aided resources available for the teaching and learning of Accounting eg. projector, smartboard etc	**32**	**76**	**3**
Are there any accounting software packages available to teach relevant aspects of the school curriculum eg. Quickbook accounting, Pastel accounting	**7**	**100**	**4**

These responses suggest that 76% of schools do not have computer facilities for accounting teaching and learning, 75% of Accounting DH's do not facilitate the use of computer facilities for Accounting education, and neither do 69% of schools have or promote any technology-aided resources for the teaching and learning of Accounting, although accounting software is commonly and indispensably used in this profession (Friedman, H., Lewis, B.J., 2021). It appears that 90% of DHs have not been exposed to, nor found ways of, informing the accounting curriculum with relevant accounting-related software for teaching purposes. The leadership of 21st century business and everyday technology skills are not promoted.

5.4.2 THEME 2: ACCOUNTING LEADERSHIP (SUBJECT LEADERSHIP AND CURRICULUM LEADERSHIP)

5.4.2.1 Sub Theme 1: The Decline in the Number of Learners taking Accounting in FET (grade 10-12)

TABLE 5-10: OVERALL ACHIEVEMENT RATES IN ACCOUNTING

Year	No. wrote	No. achieved at 30% and above	% achieved at 30% and above	No. achieved at 40% and above	% achieved at 40% and above
2015	140 474	83 746	59,6	50 906	36,2
2016	128 853	89 507	69,5	57 914	44,9
2017	103 427	68 318	66,1	44 041	42,6
2018	90 278	65 481	72,5	43 831	48,6
2019	80 110	62 796	78,4	42 113	52,6
2020	92 767	70 014	75,5	49 103	52,9
2021	105 894	79093	74,7	54518	51,5

Almost 43% (80110/140474) fewer learners sat the matric Accounting exam in 2019 than did so in 2015, which indicates three problem areas which have been confirmed by responses from the data. These are a) numbers of learners choosing Accounting as a subject have dropped, b) the number of 'progressed learners'[15] contributes to the low pass rate and c) the steady improvement in the pass rate from 2015 to 2019 was accompanied by a steady drop in the quality of passes (DBE, 2015-2021). Whilst this beyond the scope of this study, the problem of decreasing numbers in FET Accounting is not only a provincial but also a national problem and also not just happening in low performing schools (DBE(1), 2018; DBE(2) 2019; DBE (2), 2020)Accounting diagnostic report, 2018; DBE Annual performance plan, 2019/2020).

[15] 'progressed learners' are permitted to progress into a higher grade despite not having passed their current grade.

5.4.2.2 Theme 2 - Sub Theme 2: The Relationship Between EMS and Accounting

(The neglect Accounting faces in the teaching of EMS in the senior phase of schooling)

EMS is taught at senior phase Grade 7 to 9. It is made up of Accounting, Economics, and Business Studies, laying the foundation for these subjects continuing into Grades 10 – 12.

Accounting is thus first introduced in the school curriculum as part of the senior phase of schooling in Grade 7 (primary school level). It continues as the senior phase in secondary school in Grades 8 and 9. Learners are then given an opportunity to continue with it as a subject on its own in the Further Education and Training phase, which proceeds from Grade 10 to Grade 12. The strength of the foundation laid in the initial grades has an effect on the confidence learners have in the FET phase. As indicated above, Accounting has faced an alarming drop in learner enrolment in recent years at the FET phase. Accounting Subject Advisors (reported in Part 2 of this chapter) note that there is a difference between how Accounting is treated in high performing and low performing schools.

DH respondents were asked to describe how the Grade 8 and 9 Accounting curriculum is handled in their schools. Questions were designed to understand a. how Accounting is catered for in the timetable, and b. the qualifications and experience of teachers teaching and assessing Accounting in EMS. One of the problems experienced in Accounting at the FET phase of schooling is the poor understanding of the subject due to the lack of a proper foundation laid in earlier years (Rajoo, 2012; Velasco, 2019).

Table 5-11 below summarises the data pointing towards the DH, teacher and learner

TABLE 5-11: SUMMARY OF DATA

DHs' – data suggest	DHs are struggling to lead Accounting
Teachers' data suggest	Teachers are struggling in many aspects of teaching Accounting
Learners' data suggest	Learners struggle to understand Accounting for many reasons

The following summarises the raw data responses received (with some raw data responses also included)

It is clear that schools do not handle the planning and delivery of the Accounting discipline within EMS in a consistent way.

TIME - The most frequent responses suggested that the time set aside for Accounting in the timetable is not enough. DH responses concurred with the views expressed by subject advisors in Part 2 of this chapter. Responses from Accounting DHs included the following:

Accounting is only taught in one period in the week and it is not enough since Acc is a practical subject and more periods are required for Acc in EMS per week for practice which will help.

With 2 hours per week all 3 disciplines are just touched on. Half of the group you pick up there are learners with no clue or interests in doing the Acc aspects of EMS, and follow up is difficult because of big numbers

It was clear that some schools regard EMS as one subject with one teacher, while other schools separate Acc from EMS and may have two periods of Accounting, two periods in EMS which separates accounting and economic literacy. However, this does not mean that all schools have allocated experienced Accounting educators to teach the Acc section. However some schools have separated EMS from Acc on the timetable

"In our school timetable EMS is shown as Accounting (2 periods). The reason is that if it appears as EMS educators tend to focus on Economics and neglect teaching Accounting. If the timetable says Acc, then the educator teaches Acc and vice versa".

Some schools divide EMS into 3 disciplines and 1/3 of the time is for Acc with some allocating time each week to Acc and others reserving a term in the year for Acc but the GDE has begun to move the schools away from this practice)

Only in some schools Acc is given more time since learners struggle with the subject.

Some schools just teach EMS as one subject and follow the ATP in the policy document which often means the Financial Literacy and accounting in EMS are taught by an inexperienced educator who may not be an Accounting teacher at all with the notional time being 2 hours. Assignment and test given per term. Other schools accounting teachers will teach accounting time split 2-acc 2-business science.

"A few educators teaching EMS and only one is competent in the Accounting part. Accounting is not taught separately which makes it difficult to lay a good foundation. Most teachers who teach EMS are not good with Acc. EMS is allocated very little time considering the fact that Acc needs enough time"

"Accounting is being taught together with economics & Bus St theory. The gr 9 EMS educator is teaching everything. In a 7 day cycle EMS only has 4 periods. It is very difficult for the educator to cover everything that learners need to know. Learners end up not understanding anything"

No EMS in this school – "our curriculum starts in gr 10-(gr 10 -12 only" (DH indicated this exacerbates the problem because they have no influence of how EMS is taught and how Acc is handled in EMS…and another problem that arises is the low numbers of Acc learners in grade 10)

"No gr 8 & 9 at our school and I think this creates a problem on getting learners in gr 10 Acc who are not well prepared or having no foundation. In grade 10 there is little time to give foundation which could have been covered in grade 8 & 9".

B – The responses suggested that many teachers who teach EMS are not good when it comes to teaching Accounting (either they have no knowledge of the subject or little knowledge). And they tend to discourage learners from taking Accounting in Grade 10 by not teaching the accounting sections at all.

They don't lay good foundation on the basics of accounting;

Acc & EMS is not split and not all my team excel in Accounting. Team work to assist those who do not know accounting

Educators are not equipped to teach Accounting and they concentrate in Economics and Business Studies. "We lack foundation hence we experience problems in higher classes". (Comment from DH that is not an Accounting specialist himself)

As part of the EMS subject, the teacher teaching EMS must also teach Accounting regardless of whether trained in Accounting or not. Acc receives 1/3 of the 2 hours allocated for ems per week. It is assessed as part of EMS and takes most of the 1 hour per 100 marks in the EMS paper.

I am not fully involved with grade 8 and 9 ems.

7-we encourage the accounting staff to take some of the classes to lead.

No Acc background-Most of the time EMS is not taught by accounting teachers; no separation of modules and taught by one educator and most of the educators teaching EMS are not specialized in accounting; all EMS teachers have to teach accounting even if they are not acc teachers

The EMS teacher teaches Acc and if they need assistance in an acc topic then the accounting teacher assists.

The teachers who teach EMS have a knowledge of Acc but EMS and Acc are combined in the timetable

Begun only recently with specialists, prior it was the same teacher. Now the Acc teacher teaches EMS

Different teacher teaches Acc and different teacher in Eco and Bus.St

EMS was never taken seriously especially the Acc part. However, we have now begun to put more attention on the Accounting curriculum in EMS.

In my school it is a challenge because the educators who teaches EMS specialises in Business Studies and not accounting and does not put more emphasis on Accounting because it is not her area of speciality

Acc teacher only in grade 9 because grade 8 teaches basics only

They teaching the accounting part as theory where learner must learn a few basic accounting.

Since I became the DH I made sure that in gr 8 one of my Acc teachers teach it. I am teaching gr 9 and I make sure that two periods in each class Is Acc and one period is the other part.

Previously anyone was given EMS and the other Acc part suffered; requirements for teaching EMS in grade 8 & 9 in my department is that educators must have accounting as a subject from varsity or college of education. They must know how to teach Accounting as I monitor learners book and tasks; not all 3 teachers in EMS are acc Teachers; learners find it difficult to differentiate between the 2 accounting is accommodated separately on the timetable.

There is a correlation between how Accounting is handled in EMS and whether the DH is an accounting specialist or not. This is the response from a DH who is an accounting specialist:

"In my school we have decided that all educators teaching EMS must have accounting in their qualifications therefore we don't have to split EMS and we just teach everything according to the Annual Teaching Plan.

But we give more time to the Accounting part - more than the other two" This DH has a BCom Degree and has been teaching Accounting at grade 12 level for over ten years. To illustrate the problem experienced with drop in numbers this school, like many others, has the following scenario: Grade 8 EMS – 290 learners; Grade 9 EMS - 246; Grade 10 – 35; Grade 11 – 30; Gr 12 – 10

5.4.2.3 Theme 2 - Sub Theme 3: Completing the Accounting Curriculum

Some DHs commended the efforts teachers make in completing the curriculum, but many also described the number of teachers that are struggling in this area.

TABLE 5-12: COMPLETING THE CURRICULUM

	Yes	Yes but …….	No	Not always
Do all the Accounting teachers in your department complete the curriculum? 95 responses received Yes but, No and not always = 45 (47%)	**50**	**11** **Reasons given:**	**16**	**18** **Reasons given:**

Table 5-12 suggests that 47% of schools in this sample do not complete the syllabus – either never expect to complete it, or often do not. These clearly do not prepare learners for adequate performance in their exams which will have a directly negative influence on Grade 12 results, and on increasing the numbers of underperforming schools

Reasons given:

Yes (50 responses received) 'Yes due to adherence to ATP'; "Yes because I even though am a DH am also teaching EMS and can easily check up on them"; "yes I am the only one teaching acc in my school"; "yes they solely focus on accounting"; "yes assessments is external and if curriculum is not completed learners will have problems answering the exams"; "yes follows ATP".
Yes but (11 responses received) Mostly; yes but learners are left behind; yes provided we don't have contextual factors; some don't but if they are behind they draw up the catch up programme; yes but other aspects are rushed because of time; Yes but justice is not done in all topics; yes but only if the extra mile is taken; yes if its me teaching but no when I teach learners I realise not all educators finished the curriculum; yes but not on time; only 10-12 is completed but 8 to 9 are never completed; yes and no when they emphasise more aspects because learners do not understand; yes but when you check learners books against ATP they (teachers) teach to complete the curriculum with no understanding

Not always (18 responses received)

"Not always there is a little bit challenge eg clubs don't need to be assessed so neglected"; "no there is not enough time and resources"; "no the Acc part is not done fully"; "not all the terms"; "partially"; "not really especially the grade 10 learners"; "not all educators manage to complete the curriculum on time"; "not always due to common exams not catered for in planning"; "yes and no"; "no but extra lessons are conducted for intervention"; 'they conduct extra classes"; " not all of them; "yes and no"; "unforeseen school circumstances"

1. If yes, what influences completing the curriculum?

DH led - AS a DH I have to make sure of that; dept draws up catch up programme and I monitor and ensure the work is covered; YES respecting contact time and extra classes; continuous monitoring and support; what helps to complete is to have the proper materials and documents like curriculum and work programmes in place;

Teacher leadership and teacher efforts - : teachers take it upon themselves to make sure that learners are ready before writing exams. Passion, dedication and love for the subject; time management by being prepared for each class and not wasting time; teacher uses worksheets

Learner effort - They attend extra lessons on weekends; the success of my learners; driven by learner results; learners have to sit exams after the syllabus is completed

Strong sense of Ubuntu - yes by doing morning and afternoon classes (15 responses)

Interventions - yes we do interventions and the school improvement plan; time allocation in EMS is allocated only for accounting and planning is only based on accounting; with gr 8-10 time on task helps but gr 11-12 extra classes and SSIP programmes helps;. extra lessons; teacher is experienced and can easily identify problematic areas immediately and start with the intervention programmes; teamwork; enough revision;

Monitoring by district facilitators; completing the curriculum is influenced by the monitoring we get from the school and the district;

Annual Teaching Plan (ATP) and the CAPS Policy – follows submissions and moderation and common tests and exams; follows ATP; not deviating from ATP; the ATP and monitoring instrument is structured in a way that if you are behind you have to make a plan; yes there is always an intervention program for the ATP coverage and team teaching and syllabus coverage programmes are effective; If learners are behind we spending longer than expected on the ATP; SAT (assessment policy) and ATP; follow ATP; supporting them and encouraging them to follow the ATP; I have only become a DH this year and I have designed a form where teachers will complete what they taught according to the ATP and what each teacher is done in the week; we check timeframes allocated per topic and we spend less time on those we done previously and more time on the new topics; pacesetters;

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

Disturbances and deviation from the teaching day - The disturbance of activities that are not allocated into the school programmes; The pace at which learners achieve unforeseen disturbances; Workshops and meetings by the district during working hours; no because activities are not catered for in the management

plan of the school; school times change more than 3 times per term; unannounced visits from outsiders coming to address pupils eg. Career guidance groups; interruptions by learner strikes. Disruptions to teaching time; teacher activities and school activities; Timetable; those that do not complete are challenged by health;
Lack of Teacher content, curriculum and pedagogical knowledge - Difficulty in teaching accounting**,** when a teacher goes to class unprepared and does not use nodal time;
Learners have a poor understanding of Accounting - Learner understanding of accounting concepts and principles because educators want to make sure that learners understand and do well in accounting and lack of understanding makes not to do well; learners who do not understand the content; a lack of maths basics; and in Acc if learners do not have a proper foundation from EMS learners take more time to understand; learners who are in grade 10 still do not understand Accounting; no because too much content to be covered in a short space of time and many learners do not have enough background; no because of the gaps in foundation and understanding; so you find a teacher spending more time in one aspect because he/she cannot move on to another; unprepared learners with knowledge gaps
Pace of teaching and learning - Manner in which learners are grasping information; Staying on a topic until educator is satisfied learners understand the topic rather than going strictly with a pace setter; A lot of examples have to be given to learners to understand even simple concepts; if learners do not attend Saturdays then the work gets too much; spending more time on teaching a specific topic and trying to catch up with gaps of the previous grades; gr 10 learners take too long to grasp accounting concepts; Number of periods per week are not enough; accounting in ems is brushed off to complete the curriculum; the theory part is neglected eg. Corporate governance in gr 12 because teachers teach the recording part more than the theory; educators are very slow and the ATP is congested and periods are few; in EMS the time factor makes it difficult to finish; insufficient time for the amount of work to be covered; mostly is because our learners are slow to understand the concepts and slow to relate; Drilling of past papers and repetition of work to ensure that learners understand it consumes a lot of time; learners are slow so we have to give more exercises on a topic and spend more time on that; no when the teacher follows the textbook because we stick to the ATP; its difficult for educators if they not prepared to work after contact time **Lack of resources** - there is a problem of textbooks in grade 11 and overcrowding; lack of resources
Teacher and learner competence and apathy - absenteeism of teachers; learners not doing or completing their homework on time; Teachers dealing with rude children; low motivation of educators; also learners are very negative and don't do homework; absenteeism of teachers and; teachers neglect accounting; because of slow learners; absenteeism and lack of commitment from both teachers and learners;, too much work needs to be covered in short period of time; lack of human resources because educators are incorrectly placed, job allocation. EMS be divided as early as grade 8., affected by common exams and incompetent learners;

Reflections on completing the curriculum. Reflections about completing the curriculum suggest that 47% of teachers do not complete, or struggle to complete, the curriculum for many reasons such as not having sufficient time and resources, lack of teacher efficiency,

lack of planning by teachers, parts of the curriculum being neglected, learners being left behind as not all aspects of the curriculum are emphasised and, even if they are, not all learners understand, but teachers move on anyway; not all sections are taught fully, not all teachers complete the ATP for that term. The curriculum is not completed especially in Grade 10, which is a long curriculum, not all educators are able to complete the teaching on time, justice is not done to all topics. There is a lack of planning to complete the curriculum on time and often, while grade 10 to 12 are completed, Grade 8 and 9 are almost never completed, implying that important foundation aspects of the subject may not be understood.

5.4.3 THEME 3: INSTRUCTIONAL LEADERSHIP (CHALLENGES AND DIFFICULTIES IN LEADING ACCOUNTING TEACHERS

DHs play a crucial role in leading and managing the instructional programme (Seobi & Wood, 2017). This study explored the DH influence over the quality of teaching and learning. Below are the responses to questions used to determine the influence DHs had on teaching, the obstacles facing teaching, and the needs of Accounting teachers.

Theme 3 is broken down into 3 sub-themes. Sub Theme 1 - DH influence over the Quality of Teaching; Sub Theme 2 - Challenges facing Accounting teaching; and Sub Theme 3 - Professional development needs of teachers (mentoring, coaching, using data to determine their needs)

5.4.3.1 Theme 3 - Sub Theme 1 – DH Influence over the Quality of Teaching

TABLE 5-13: HOW OFTEN DO DHS MEET WITH THEIR TEACHERS?

Once a week (14)	Once a month (34)	Twice a month (24)	Three times a month 1	Once a term (13)
Twice a term (21)	Once a year -	Twice a year -	Never -	No Responses 3

68 out of 107 DH’s that responded (64%) meet their teachers only once a month or less frequently which suggests that these DHs do not interact often with their teachers or offer sufficient instructional support. This implies that especially struggling teachers do not get the necessary guidance or support they need.

TABLE 5.14: HOW OFTEN DO YOU OBSERVE ACCOUNTING TEACHERS' LESSONS?

Often (once or twice a term)	Sometimes	Rarely	Never	
21 (19%)	**57 (51%)**	**25 (23%)**	**8 (7%)**	

Only 19% of DHs observe their teachers often, while the rest observe teaching sometimes, and 30% of DHs rarely or never observe their teachers. This suggests that most of DHs do not understand the difficulties or areas of support or development needed by the teachers they lead.

TABLE 5-15: ARE ALL YOUR TEACHERS PROFESSIONALLY QUALIFIED IN TEACHING ACCOUNTING?

	Yes	**No**	**I don't know**
Are all your teachers specialists or are they professionally qualified in teaching Accounting?	**70**	**28**	**13**

The evidence provided in Table 5-15 point to only 63% (70/111) of teachers are professionally qualified to teach Accounting. The 13 DH's that indicated they 'do not know' suggests that DHs do not understand the strengths and weaknesses that teachers have.

5.4.3.2 Theme 3 - Sub Theme 2 - Challenges that Accounting teachers face

DH responses to the many challenges Accounting teachers face are summarized below. These **r**esponses range from learner challenges such as learner absenteeism and late-coming to an inability to work with ill-disciplined learners, learners not liking the subject and many learners displaying a poor work ethic. DHs also expressed their frustrations due to teachers not being suitably qualified and experienced to teach Accounting. These setbacks prevented them from achieving their overall vision for their department and school.

Raw data responses received are below:

DIFFICULTIES FACING TEACHERS – DHs responded that teachers were often not themselves trained in accounting and and that they failed to complete the syllabus, failed to complete tests and exams, or to adhere to the sllabus and omitted some challenging topics altogether ('some teachers are not prepared to discuss/ teach these topics [e.g. ratios]'). Teaching methods were poor ('lack of training in CAPS and in the subject')
LEARNER CHALLENGES – Responses indicated that overall learners did not enjoy the subject which they find difficult (e.g.'negative attitude that says accounting is a difficult subject'). They lack a work ethic, attendance is poor, and sometimes this indicates that they have made a wrong subject choice. They do not get career guidance and if they have only maths literacy and English is not their mother tongue, they battle to understand (e.g. 'learners don't like to write'). Discipline overall is poor and there are 'even cases of abuse of alcohol and drugs'.
LACK OF PARENTAL SUPPORT Learners fail to bring their parents to school when asked and there is thus a lack of parental involvement. There is also not enough time to do the work when accounting is a section of EMS. A lack of transport also hampers parental involvement
SHORTAGE OF RESOURCES – Responses indicated that some schools had no overhead projectors to teach some of the activities, and no printing facilities. Thus they could not use slides or give handouts ('Its also difficult to write on the board over and over again')
NOT ENOUGH MANAGEMENT SUPPORT. Responses included a complaint that the Principal blamed the DH and teachers for poor results, rather than providing any practical support him/herself.

5.4.3.3 Theme 3 - Sub Theme 3- How do you Decide the Areas in need of Professional Development for your Teachers?

DH responses to the decisions around areas in need of professional development for teachers are summarized below. These responses range from assessing learner performance using diagnostic analysis of learner scripts and tests, to also getting input from subject advisors and teachers themselves. Some DHs also explained that they often leave the subject advisors to lead this process, or leave it to teachers themselves to seek necessary assistance.

Raw data responses are listed below:

The most common method DHs use to determine the needs of teachers are through diagnostic analysis of learner scripts/tests etc. (27 DHs)
Learner diagnostic analysis of learner performance eg. Question by question; after every learner assessment we check the results of the tests and assess if learners understood the topic or they need to be taught the same topic again; based on the performance of learners through diagnostic analysis; using the item analysis the teacher has done after learners wrote a test or formal task; look at the area that is failed by most learners; analysis of results give an indication as to which areas needs attention; doing diagnostic analysis in every question; Learner performance; Learner marked scripts will also indicate areas in need of development; Analysis of learners performance; from teachers diagnostic analysis to see which

question is difficult for learners when educators are not producing results; diagnostic analysis; check analysis of results per team or per task it; performance of learners in a particular section; by diagnostic analysis of results per question per topic and see where learners or teachers have difficulties; first by analysing question analysis on the previous papers; doing a diagnostic analysis to identify the areas in need; every task needs to have diagnostic analysis; we look at learners performance in these areas, if marks are low then we know there could be a challenge; dentifying topics in which learners do badly in during the exams; analyse results; by analysing the exam results; remedial for learners; since I am the only one teaching FET accounting I check which sections learners are failing and I seek assistance in using different methods of teaching accounting; every topic taught must be given to the learners as an informal test and later be analysed; I only find out when I check/ monitor learner performance and visit the educator when teaching learners; areas where learners are struggling; and their scripts I can see which section was not well answered
Subject Advisor input (frequency = 11 DHs) Involve the district; Workshops arranged by districts; Subject advisor intervention (they either arrange other schools or teachers or themselves to work with teachers); facilitators come and teach learners in front of the educators as he/she will be observing ; it's the facilitator who develops the accounting teacher most of the time by coming to school and supporting the teacher; by making contact with the accounting facilitator to get more assistance in the problem I have in that part of accounting or other accounting teachers from neighbouring schools; the subject facilitators prescribe what should happen; as the only accounting teacher in my school, I have a good relationship with my facilitator (and workshops organised by facilitator and neighbouring teacher and school; Identifying areas in need and discuss with the subject advisor
Input from educators (frequency = 16 DHs) Teacher input at meetings; Teacher suggestions; Experienced educators assisting/mentoring/shadowing new educators; Educator indicating on own where the area he/she needs assistance; Input from educators in meetings; Teacher reports and suggestions; Educator coming out about the area where he/she needs assistance; educators are open and also agree to assist others with content; the catch up programme ; teachers requests (after using the SWOT analysis); poor areas of weakness need to be resolved by specialising method or team teaching; by collaborating with other educators; allow teachers to come forth with areas that they need assistance on so that they can be developed; advise the educators to help one another with the topics eg if educator A has a challenge with a particular topic and if another educator B knows he can present that topic on behalf of Educator A; attend workshops; teachers also identify themselves in which areas they need help; Analysing learner performance during meetings; DH identifying Teachers DH identifying Educator that are not producing results; DH does basic training on how to introduce lesson; qualifications of teachers; discussion with educators
Other ways of checking learners performance Learner marked scripts, books, homework, learner monitoring; when checking learners books (2)and their scripts(3) I can see which section was not well answered

5.4.4 THEME 4: CHALLENGES FACING DH'S:

The participants in the study highlighted the challenges DHs face which hinder their roles as leaders. This supports the literature, for example Simpson et al. (2016) list the challenges encountered by DHs as heavy workloads, heavy class teaching, and heavy administrative, departmental and school reporting duties, often undertaken with minimal support .

5.4.4.1 Theme 4 Sub Theme 1: The Relationship Between the Quality of Leadership and the Challenges facing DH's in Leading Accounting within the Context of Underperforming Schools

TABLE 5-16: TASKS THAT DHS' SPEND MOST OF THEIR TIME ON

Teaching (more than a DH load as per the education policy)	Overseeing teaching and the curriculum	Administrative & departmental reporting	Supervising teachers
76	**73**	**78**	**54**
Disciplining learners	Liaising with parents	Assisting other members of management	***Other tasks, Specify
53	**31**	**34**	**11**

***Specify any other tasks: LTSM, timetable, support fellow teachers; learner motivation and career insight; assisting the deputy on other issues; drug abuse, gambling, fighting; ground duty; exam & assessment coordination; teaching; co-assessment.

Table 5-16 suggests that most time is spent on administration and departmental reporting, teaching more than the specified DH load, and a range of other school related activities unrelated to the core duties of a DH, but related to the contextual challenges facing them in their environment.

[N.B. not all DHs responded to this question but responses received indicated that 29% of the 32 participants who completed this section, indicated that supervising teachers is what is most neglected].

TABLE 5-17: TASKS THAT DHS SPEND LEAST OF THEIR TIME ON

Teaching #(more than a DH load as per the education policy)	Overseeing teaching and the curriculum	Administrative & departmental reporting	Supervising teachers
11	**14**	**12**	**32**
Disciplining learners	Liasing with parents	Assisting other members of management	***Other tasks, Specify…
24	**48**	**45**	**6**

***Specify what other tasks are: The 6 responses were: none; extra classes from grade 10 & 11; Extra curricular and sports coordinator; teacher development; monitoring how teachers teach in classes; co-curricular activities

Conclusion statement to tables 5-13 to 5-17. Tables 5-13, 5-14, 5-15, together with 5-16 and 5-17, when analysed together suggest that DH time that could be dedicated to the mentoring, coaching and supervising of teachers is used up in administration and reporting as well as teaching more than a DH can cope with, considering the other core roles and responsibilities of a middle manager. "According to policy, Departmental Heads (DHs) are best placed to offer such leadership, but in many schools this is not happening" (Seobi & Wood, 2017).

5.4.4.2 Sub Theme 2: Autonomy given to DH/Middle Managers to Exercise Leadership in Employment of Staff for their Department

TABLE 5-18: AUTONOMY GIVEN TO DHS

	Yes	No	I don't know
Are you involved in the current employment procedures for suitably qualified Accounting teachers in your department?	48	57	6

43% (48/111) of DHs are involved in employment procedure of accounting teachers in their department which suggests that the majority of DHs are not active as SMT members in decision making which could also suggest that leadership is not distributed as the policy structures (ELRC, 2006) empower them to be.

5.4.4.3 Sub Theme 3: Formal Training and Development DHs have had to carry out their Roles and Responsibilities of Middle Management

It appears from their responses that DHs have not had any formal training or development to carry out their diverse roles and responsibilities as middle managers. Of the 91 responses received 81% (74/91) indicated they had not had any training to carry out their duties as a DH. The 19% of participants (17/91) who answered 'yes' to this question, described the nature of the training as indicated below:

NO – (63 responses)
NO (11 responses) – with the following explanations – 'I was groomed by my previous DH who always delegated some of his responsibilities to me'; 'No this is going to be my first training'; 'No except for my interaction with the facilitator'; 'No not Accounting DH per se but general responsibilities of DH'; 'No I did a 3 year teacher diploma and currently doing a course in leadership and management'; 'no formal training but our seniors often guide as to how things are supposed to run'; 'No it was just developmental by DP pertaining to the curriculum'; 'None except subject content workshops'; 'No I found a system in place and I was expected to follow'; 'No but the Deputy Principal took me through what is expected of me and showed me some tools I am going to use'; 'No, just an overview of responsibilities of a DH'
YES – (17 responses) with the following explanations – 'YES workshop conducted by the Deputy Principal on duties and roles of a DH'; 'Yes all teachers meet with the facilitator to help each other on approach in grade 10 and 11. IT is done twice a month'; 'Yes I did educational management but the dynamics of schools has changed and the educational environment is changing'; 'Yes trained for ACE management'; 'YES training is conducted by the district'; 'Yes ACE management certificate in managing a subject'; 'YES by the district but it wasn't enough'; 'Yes inducted to roles, responsibilities and duties of educators'; 'Yes short courses and workshops in Accounting'; 'Yes Caps training and Accounting DH induction training'; 'Yes subject advisor trained us from the DH manual which have duties of DH'; 'Yes a management course on leadership with MGSLG'; 'Yes induction DH workshop by the district officials'; 'Yes workshop and professional qualification'; 'Yes it was a once off meeting of Accounting DH for 45 minutes'; 'Yes a workshop conducted by our facilitator'; 'Yes formal training been done by district D4 which was the assessment group'.

Thus of the 91 responses received from DHs 69% (63/91) replied that they had no formal development to carry out their DH roles and responsibilities. 12% explained that they had learnt on the go through workshops and/or senior manager delegating tasks to them, or guidance being provided on subject content or curriculum, or an overview conducted concerning DH responsibilities. The responses from the 19% (17/91) who indicated that they had some form of formal training and development as n DH suggest the type of training was in the areas of the content or curriculum or roles and responsibilities. A lack of support and

training for DHs could also suggest that insufficient support is provided to teachers and learners. These responses resonate with the findings of the study conducted by Simpson et.al, (2016) which explored the challenges DHs encountered in carrying out their role and supervisory duties.

5.5 CONCLUSION OF THE FIRST PART OF CHAPTER 5 - DH PERCEPTIONS

The evidence presented in this part of the chapter suggests that a considerable number of Accounting DHs are leading a subject in which they are not qualified, and of which they have insufficient experience. According to DBE, 2016 which also outlines the educator workload policy documents, a DH should teach an 85% workload across the senior phase and the FET phase of schooling. In addition to teaching, a DH is also required to be on the SMT as well as an administrator of her Department. This amounts to work overload for most DHs. Other significant factors are that there are many disruptions to the school teaching and learning environment, with very little coaching or mentoring of newly appointed DHs taking place, and with most teachers and learners experiencing many difficulties to the detriment of effective teaching and learning and leading to additional challenges for middle leadership. This situation accords with the literature for example, Taylor (2007) as well as more recent findings (Blank & Jansen, 2014; Spaull & Jansen, 2019; The Amnesty International, 2020). The issues and challenges faced in Accounting teaching and learning, and the lack of leadership in the subject are strongly indicated. Furthermore, as most DHs have not been trained or developed in their leadership roles and are thus unaware of what these should entail. Literature pertaining to Departmental Heads in public schooling indicates that these findings are not unique to this sample of DHs, and suggests that middle level leadership requires attention if it is to contribute to improving the effectiveness of schools and of learner performance. However as highlighted in the literature review (Pg 61), research in middle management internationally and in South African schools is still minimal. Furthermore evidence clearly points to middle leadership being still a neglected level of management with many challenges and issues facing middle management especially in low performing schools.

5.6 PHASE 1 – PART 2 - SUBJECT ADVISORS:

In Part 1 of this chapter the perceptions of DHs were captured. In the second part of the

chapter a similar account of DH roles, responsibilities and their practices are captured, but in this case from the perspective of their Subject Advisors.

The biographical data of the 15 Subject Advisors who responded to the questionnaire are given, along with an analysis of their responses. This is covered in the following themes:

1. The role, responsibilities and practices of accounting subject advisors as defined by themselves
2. Their relationship with the Accounting Departmental Heads whom they support, involving the subject advisors' experiences of the complexities in the tasks of DHs

5.6.1 Introduction

Subject advisors were included firstly as part of the triangulation process of data collection, and secondly to get an account of DH roles, responsibilities and their practice from the subject advisors' perspectives. The findings from the information sheet completed by 15 Subject Advisors are described. This is presented below as Part 2 of Phase 1 of the data presentation chapters:

The evidence contained in this section is pertinent to the following research questions:

Research Questions:
What challenges do underperforming schools bring to the roles and responsibilities of DH's? (interview questions 1,2,5,8,11)
What opportunities do underperforming schools create for the transfer of DH practice? (interview questions 1,2,3,8,11)

Subject Advisor biographical data will first be presented along with their qualifications and experience and their relationship and interactions with the leadership, teaching, learning and assessment of Accounting in Gauteng.

5.6.2 Section A – Subject Advisor Biographical Data

This section probed the qualifications of subject advisors; the number of years each had held the post of subject advisor and whether accounting was their main teaching subject and area of expertise. In addition, the enquiry included their years spent as an Accounting DH; a

teacher of Accounting; a teacher at grade 12 level as well as a classroom teacher. Furthermore, the level of training and preparedness for the post of Subject Advisor were probed.

5.6.2.1 Qualifications and Experience of Subject Advisors

Gauteng has 15 education districts and at the time had 20 subject advisors. Only 12 female and 3 male subject advisors represented across all these districts completed the questionnaire.

Age 21-30 ☐ 31-40 ☐ 41-50 ☐ 51-60 ☐ 61+ ☐

53% **(8)** were between the ages of 41 – 50 years' 27% **(4)** between 51 and 60 years of age, with **one** between the ages of 31-40 years and **two** over 60 years

Age on entry to Subject Advisor

21-30	31-40	41-50	51-60	61+
	3	9	1	2

80% (12) of Subject Advisors revealed they have a bachelor's degree while 20% had a standard teaching diploma.

The number of years been a Subject Advisor

1-10	11-20	21 -30	31-40	41+
15				

The number of years been a DH (Note: 2 has never been)

1-10	11-20	21 -30	31-40	41+
9	4			

The number of years having been teaching Accounting

1-10	11-20	21 -30	31-40	41+
1	3	10	1	

The number of years been teaching Accounting at Grade 12 level

1-10	11-20	21 -30	31-40	41+
2	6	6	1	

The number of years having been a classroom teacher

1-10	11-20	21 -30	31-40	41+
1	7	5		1

All 15 Subject advisors had held this portfolio for ten years or less. 87% had been DH's themselves, whilst all had taught Accounting at schools. They are therefore a group of experienced Accounting teachers. Besides one who has taught Accounting for less than ten years, others had taught for longer (Three have been teaching Accounting for up to 20 years and 10 up to 30 years). Accounting is thus the main teaching subject for all 15 Subject Advisors and 87% had taught grade 12 for more than 10 years.

5.6.2.2 Subject Advisor Scope of Duties

All the subject advisors served sixteen or more schools in their portfolios. Their workload and the number of schools they serve in an advisory capacity is anything between 16 and 20 schools with two reporting they have up to 60 and one with 72 schools. Furthermore they all serve a range of schools between quintile 1 – 5[16]. The largest number of schools that Subject Advisors oversee fall within Quintiles 2 and 3.

5.6.2.3 Formal Training for the Position of Subject Advisor

The following is a description of the collated responses received

The Subject Advisor portfolio is a new one, established since our democracy in 1994. With regard to formal training at the time for the job of subject advisor, one did not respond to this question, 12 indicated they did not undergo any formal training, while one indicated that she had covered something on mentoring, and one attended a short course on different aspects of handling the portfolio and an induction into how to deal with vacancies in the District.

[16] South African public schools are categorised into 5 groups [quintiles] based on the relative wealth of their surrounding communities. Schools in the poorest communities are classified as Quintile 1 and schools serving the wealthiest communities are classified as Quintile 5 (IASE/ISE, 2019)

5.6.2.4 Findings from Section A:

Finding 1 All 15 had been experienced accounting teachers before becoming Subject Advisors. 87% of respondents have also been DH's in the school system with four having been DHs for more than 10 years. Two indicated they did not have experience as DHs.
Finding 2 They did not undergo formal training for the post of Subject Advisor

5.6.3 Section B

The remaining data collected from Subject Advisors will be presented in 3 THEMES

Theme 1 **The portfolio of Accounting Subject Advisors**	**Sub Theme 1** Subject advisor roles and responsibilities	**Sub Theme 2** Subject Advisor practices (and their perception of their roles and responsibilities)	**Sub Theme 3** Subject Advisor challenges
Theme 2 Subject advisor perception of the school and DH	**Sub Theme 1** Subject advisor view of low performing schools	**Sub Theme 2** Subject advisor view of DH roles and responsibilities	**Sub Theme 3** Subject advisor view of DH practices
Theme 3 Subject Advisor view of DH challenges	**Sub Theme 1** Subject advisor view of DH Accounting leadership challenges	**Sub Theme 2** Subject advisor view of DH instructional leadership challenges	

5.6.3.1 THEME 1

Theme 1 concerned determining the context in which Subject Advisors perform their role. Questions were phrased to determine what difficulties Subject advisors experience in understanding their role as Accounting leaders; in their leadership practices, and in overall understanding of their contribution to this discipline as well as in attaining the necessary support.

Theme 1	Sub Theme 1	Sub Theme 2 –	Sub Theme 3
The portfolio of Accounting Subject Advisors	Subject advisor roles and responsibilities	Subject Advisor practices (and their perception of their roles and responsibilities)	Subject Advisor challenges

5.6.3.1.1 Theme 1 – Sub Theme 1 - Subject advisor roles and responsibilities

The job description of subject advisors is demarcated in policy (South Africa. 2013) - however the translation of policy into practice should not be assumed to be a seamless one. This is in line with the literature that suggests that the roles and responsibilities of subject advisors are not always clearly defined. From responses given by the Accounting subject advisors themselves they undertake a varied range of duties from making school visits to supporting accounting teachers and learners; conducting workshops to train and mentor teachers and teaching; visiting classrooms to interact with learners; developing and providing learning materials; and administration and report writing, amongst other district duties.

Nature of Subject Advisor work and workload

Subject advisors are the curriculum specialists within the District and they were asked on what tasks related to their roles and responsibilities they spend most of their time (and least of their time) and what aspects of their role they find most, and least, satisfying.

From highest to lowest, responses were as follows:

TABLE 5-19: TIME SPENT ON TASKS AS SUBJECT ADVISOR

List of tasks as a subject advisor and curriculum specialist	Most time spent
Overseeing teaching and learning	14
Administrative and district reporting	12
Providing support to the DHs	12
Teaching when necessary	10
Advisory capacity	9
Supervising teachers	8
Assisting other members of management	2

According to the responses received 93% of Subject Advisors spend most of their time on overseeing teaching and learning of the curriculum, with 67% also undertaking teaching

themselves when necessary. Other key duties performed are administrative and district reporting, as well as supervising teaching, providing support to the DHs, performing in an advisory capacity, supervising teachers and sometimes assisting other members of management.

Of these duties all 15 subject advisors felt they most enjoy supporting accounting teachers (either by conducting workshops, motivating them, mentoring, supervising teachers or provided learning materials). Four subject advisors mentioned also enjoying teaching and interacting with learners whilst six subject advisors stated they enjoy supporting DHs. That only six subject advisors were working closely and supporting DHs confirms DHs' feeling that subject advisors do not acknowledge them as DHs but rather only as teachers.

When asked what they found least satisfying, the most frequent responses concerned incompetent teachers and DH's, lack of knowledge amongst teachers and DHs and the administrative burdens placed on them. This confirms DH data which suggest DHs are struggling to lead and do not have the necessary knowledge of the discipline required. Other challenges involved travelling to schools, due to transport issues and the distance between schools.

5.6.3.1.2 Theme 1 – Sub Theme 2 - Subject Advisor practices

A very strong culture of teacher support is provided by the subject advisors. They hold workshops on teaching difficult aspects of the curriculum, provide materials and resources, support learners by teaching if necessary, and give regular support, monitoring and follow ups. Their commitment, dedication and District support for teachers in order to improve schools' performance comes across strongly.

>The level of support Subject Advisors give DH's

Questions were asked to determine the relationship and interactions they have with their DHs - how often they meet with DHs; whether they observe DHs' lessons; whether they give DHs feedback; and how they go about deciding on areas of professional development in the leading of Accounting as well as whether there had been any recent professional development activities arranged for DH's.

TABLE 5-20: HOW OFTEN DO YOU MEET WITH DH'S - (13 responses received, while two did not respond)

How often do you meet with each Accounting DH?			
Once a week 1	Once a month	Twice a month 1	Once a term 10
Twice a term 1	Once a year	Twice a year	Never

83% meet with DH's at least once a term

Table 5-21: (14 responses were received)

TABLE 5-21: OBSERVING OF DH LESSONS

Do you observe your Accounting DH's lessons?			
Often	Sometimes	Rarely	Never
1	5	3	5

Only one out of the 15 Subject Advisors observes DH's often. One response was: 'at the moment I observe none, I will only observe when invited due to union interventions'

TABLE 5-22: FEEDBACK SHARED FROM DH VISITS

Have you shared any feedback from your visits with them?			
Often	Sometimes	Rarely	Never
7 (3 - always)	3		

Communication between subject advisors and DHs are varied

Findings from Table 5-20 to 5-22 suggest that subject advisors meeting with their DHs; visiting them in their own lessons and providing necessary advice from these sessions could be an area to provide DH much needed support to strengthen firstly the development DHs themselves need, as well as strengthen the professional relationship between the subject advisor and DH. Especially since in previous findings subject advisors felt that many DHs were not competent enough to lead having many shortcomings in their own knowledge of the subject

> Subject Advisor perceptions of their roles and responsibilities in professional development of the subject versus professional development of Acc DH

Table 5-23: How do you go about deciding the areas in need of professional development in the leading of Accounting? (Below are the raw data responses received from 13 respondents).

TABLE 5-23: AREAS IN NEED OF PROFESSIONAL DEVELOPMENT

Most Subject Advisors use learner results - "Analysis of results"; "diagnostic analysis and intervention"; "results analysis"; "discussing diagnostic analysis of their results"; "analysing the results to identify problem areas and DH identifying their needs"; "Analyse the results, identify weaknesses"; " diagnostic analysis of exams highlight the challenged areas of every school, of every question on topic"; "do diagnostic analyses of learners results is per question- and focus on those areas where learners don't do so well in"; "based on results and past experiences"; "Identify topics where learners perform poorly in tests or exams"
Four responses included follow up activities – "conducting workshop"; "workshops and cluster meetings"; "put intervention programs in place"; "constant follow up"
Two responses included teacher gaps- "areas of concern are picked up during school visits and during moderation of exam papers"; "Observe lesson presentation during school visits. Gaps on learners activities-content not covered due to insufficient knowledge by the teacher"
One response involved communicating with the DH - "ask the educators areas in need of development".

Results from Table 5-20 and 5-21 suggest that most subject advisors carry out a school visit once a term (10/13). However, the school visit does not include class visits. Table 5-22 suggest that 77% (10/13) of subject advisors use the results of learner performance to decide where the areas in need of leadership development are. Two respondents also indicated using class visits to identify needs of leading accounting, one responded 'not applicable', which may suggest that some do not perform or identify any development needs as part of their job description.

Overall, this section suggests that Subject Advisors try to visit DHs once a term even though they do not give DHs any support through class visits. Table 5-23 suggests that Subject Advisors focus on results and any analyses into areas of need in Accounting do not involve leadership needs but only subject (content and curriculum) needs. This would appear to suggest that Subject Advisors do not view their role as one that requires support of DHs in their leadership roles. The DH is viewed as just another Accounting teacher and not as a

manager of the subject with concomitant needs to be supported and developed in providing content, curriculum and pedagogical direction to teachers. Table 5-23 suggests that all the focus of subject advisors is on learner results. All indications of problem areas are determined only from these learner results. The subject advisor does not involve the DHs in plans to strengthen their leadership role, nor do they use the middle leadership position to identify the needs of teachers for support beyond subject content, or the needs of DHs themselves to develop leadership skills. There is no suggestion that Subject Advisors are using their own influence to develop and strengthen their support for DHs as middle leaders.

>Subject Advisor perceptions of their roles and responsibilities for the professional development of Accounting DHs

Subject advisors were asked about what type of professional development activities there are for Accounting DHs. The following responses were received:

Four said there wasn't anything arranged for DHs, with one of the four sharing that there is no formal DH training. Three said that workshops were arranged for content training.

Below are the raw data responses received:

3 responses indicating Annual or Bi-annual Meetings - 1- Every year in February; 11- not sure in my district (JW), in other provinces (WCED) I know every year DH training must take place; 8- twice a year meetings with DH's and one meeting a year for new DH to give them info on what to do and what is expected from them
4 responses indicating that there is no formal DH Training - 5- No; 7-no; 14-no; 10- no formal development. DH-meeting-where DH is just being informed of expectation expected from DH
2 responses referred to monitoring tools - 2- how to control and monitor teacher work on monthly basis. show them how to use the monitoring tools and supply the tools; 12-yes curriculum framework and accountability developed and mediated monitoring documents
5 responses referred to DH Workshops - 3- workshops for content training e.g. new caps; 9- yes workshop; 15-workshops; 4-yes caps training, DH workshop, in the district DH meetings workshop by the SES; 6- CCM training, Caps training
1 response referred to training - 13-yes DH of under performing schools attended training for a week on content, unpacking the ATP, etc.

From the above findings what appears to be clear is that professional development for DHs does not take place at all or when there is some form of development it is around a compliance mode of managing in line with the department's administrative requirements and 'tick sheet'

submission protocols. This confirms DHs findings where they express the lack of training received

>Technology integrated into Accounting Teaching and Learning:

This was asked of Subject Advisors to determine the lead taken by the subject specialists at the department level to prepare the learners for post-school life and work considering the contribution technology-informed Accounting high school graduates can make to their career path and overall education experience.

As with Accounting DHs, the five questions were asked of the Subject Advisors with the intention of understanding their approach to leadership for a. the future of accounting education, b. the relevance of accounting at secondary schools currently and for future, c. the future of accounting education and d. the future of the accounting profession.

To assist in understanding the approach taken by Subject Advisors in the integration of technology, or lack of it, in the teaching and learning environment of Accounting from Grade 8 to 12, the following questions and responses were received:

TABLE 5-24 APPROACH TAKEN IN INTEGRATION OF TECHNOLOGY

Question	**Yes**	**No**	**I don't know/ Not sure**
Do your schools have computer facilities to use for the teaching and learning of Accounting?	3	12	
Do you facilitate the use of computer facilities for the teaching of accounting across grade 8 – 12?	1	13	1
Do the DH's facilitate the use of computer facilities for the teaching of accounting across grade 8 – 12?	1	12 Only some schools	2
Are there any technology aided classrooms available at your schools?	4	11 two school which show not in operation	
Are there any technology aided resources available for the teaching and learning of Accounting eg. projector, smartboard etc	4	11	
Is there any accounting software available to teach aspects of the school curriculum e.g. Quickbook Accounting, Pastel Accounting, etc.	1	13	1

It was clear from the responses that very little, if any, instruction in technology as an aid to Accounting teaching and learning, or as a life skill, was attempted within the schools for which the Subject Advisors were responsible. Similarly this corroborates the data provided by DHs which suggest that DHs do not integrate technology into leading, teaching and learning of Accounting education nor do they see this as part of their responsibility to advance technology aided resources into teaching and learning of accounting.

5.6.3.1.3 Key issues that emerged from the Subject Advisors' information sheet for Theme 1

Finding 1 93% of respondents said they spent most of their time on overseeing teaching and learning. Subject advisors themselves experience challenges with clarity on their roles and responsibilities apart from supporting teaching. Only 6/15 noted that they 'enjoy supporting DHs' **Finding 2** There is a varied approach to how they carry out their duties however there is no focus on subject advisors identifying the needs of DHs as leaders of their subject. **Finding 3** Most advisors spent a lot of their time on administrative and district reporting. **Finding 4** Department leadership from the subject advisor does not embrace technology in the subject **Finding 5** Challenge noted were arranging transport to schools and having to work with incompetent teachers and DHs.

5.6.3.2 THEME 2:

Theme 2 concerned determining what subject advisor perceptions were as to the state of underperforming/ low performing schools and the state of DH leadership. Questions were phrased to determine whether the leadership of Accounting at underperforming schools has an influence on:-

The state of Accounting at these schools;

The difficulties and challenges faced by Accounting teachers and

The understanding and performance of learners taking Accounting at Grade 10 – 12.

Theme 2 Subject advisor perception of the school and DH	Sub Theme 1 Subject advisor view of underperforming schools	Sub Theme 2 Subject advisor view of DH roles and responsibilities (subject leadership and instructional leadership by the DH)	Sub Theme 3 Subject advisor view of DH practices

5.6.3.2.1 Theme 2 - Sub Theme 1 –

Subject advisor views of DH leadership at schools in Gauteng

93% (14 out of 15) of SA felt that there is a difference in the leadership of Accounting in the different ranked, or quintile, schools. They felt Quintile 4 & 5 schools are better organised and managed, with more available resources. They felt that Accounting DH must only support Accounting and EMS so that these managers can contribute to better management of the school and more monitoring , supporting and follow ups.

Below are the raw data responses received:

A-Their view of DH leadership; in the way DH a. experience, and b. practice, their role. Differences in the way the subject is led in different quintile schools. Do they find a difference in leadership of Accounting in the different quintile schools, and what in their opinion are some of the differences in the leadership of Accounting in these schools.
Lower quintile schools experienced a lack of leadership, in many cases DH's do not get support from senior management and struggle in their management duties. The level of support DH's give teachers varies and there is evidence of teacher leadership by some without depending on the DH; teachers do not utilize materials given and don't prepare, in some schools there is only one teacher who is also the DH. This indicates another issue which is the drop in numbers of learners taking Accounting.

Subject Advisor views of underperforming/ low performing schools

TABLE 5-25: SIGNIFICANT FACTOR/S WITHIN THE SCHOOLS THAT AFFECT TEACHING AND LEARNING OF ACCOUNTING WERE LISTED BY SUBJECT ADVISORS AS FOLLOWS

9 (60%)	Teachers are absent or out of class often	10 (67%)	There are too many disruptions to teaching time
3 (20%)	The curriculum is watered down or simplified	5 (33%)	Too much time is spent on disciplining students
6 (40%)	The whole curriculum is not covered	6 (40%)	Teachers are not fully qualified to teach Accounting
6 (40%)	There are insufficient textbooks and other learning materials	10 (67%)	Learners lack interest or very weak at the subject
9 (60%)	The classes are too large	11(73%)	A lack of leadership by the DH

73% of respondents felt there is a lack of leadership shown by DHs; 67% felt there are too many disruptions to teaching time and learners display a lack of interest in the subject and are very weak in Accounting. It is interesting to note that the 'lack of leadership by DHs' is noted as a negative factor by a large proportion of Subject Advisors – but there is no indication that they see improving this situation as a responsibility of their role.

5.6.3.2.2 Theme 2 - Sub Theme 2 (Subject advisor view of DH leadership [subject and instructional leadership])

The Relationship between EMS and Accounting:

According to the subject advisor responses there is a big difference between how Accounting is treated within EMS in performing and in low performing schools: as discussed above, EMS is taught at senior phase Grade 7 to 9. This research suggests that the way Accounting is approached at the senior phase has a lot to do with the 'cause and effect' of poor results and diminishing numbers. Subject advisors were asked to describe how the Grade 8 and 9 Accounting curriculum is handled in the schools they liaise with who teaches the Accounting curriculum in EMS, how it is taught, how it is catered for in the timetable, how it is assessed, and anything else about this part of the curriculum.

Below are the raw data responses received:

1- two periods accounting, two periods in EMS; 3- some of the schools have separated accounting and economic literacy; 6-some schools teach EMS by splitting it up into two subjects EMS (business studies + economics) in one group and EMS (accounting) in other group. An experienced Acc educator then teaches the accounting part. Other school they just teach EMS in a hole. Often taught by an in-experienced educator, they don't teach accounting at all; 12- in most schools separate accounting period allocated for grade 8&9. Teachers who are competent, preferably, FET accounting teachers are allocated. DSA's for EMS conduct content and methodology workshops. Worksheets are developed to quality assure assessment and common tests from districts written; 13-given to educators who have accounting knowledge. Notion time is 2 hours. Assignment and test given per term; 14- in many schools it would be the teacher the curriculum deputy allocated to EMS a teacher with business studies background. 4 lessons per week. Other schools accounting teachers will teach accounting time split 2-acc 2-bs.
2- Most of the teachers who teach EMS are not good when it comes to teaching accounting. They don't lay good foundation on the basics of accounting; 4- I am not fully involved with grade 8 and 9 ems. The feedback I receive from the EMS subject advisors is that they are training the educators to teach accounting (SAICA trained) because the educators are often not accounting specialist; 5- most of the educators teaching EMS are not specialized in accounting; 7-we encourage the accounting staff to take some of the classes to lead. However being a rural area, it is not easy to attract teachers in our areas. Most of the time EMS is not taught by accounting teachers; 8- some schools the accounting teacher is teaching it in other schools teachers with no accounting background. They teaching the accounting part as theory where learner must learn a few basic accounting. (I wish they can teach EMS – the business and economics part in grade 8 and do the accounting part in grade 9 for the whole year); 10- on the former model C-schools-accounting is accommodated separately on the timetable. In expecially the under performing schools accounting is not separated from the economics and business studies; 15-most educators who are teaching EMS are not accounting specialists. They focus more on BS or economics. Policy is no adhered to.
11- we do not deal with grade 8/9. however at our district we have taken note that what happens in grade 8/9 impacts greatly on FET. To bridge the gap I had compiled a manual for GDE on financial literacy which I facilitated with all GDE subject advisors. For JS I have compiled an creative manual with learner book, memo and powerpoint presentation which schools are getting to use. I work closely with EMS, Eco and BS.

The data above suggests that EMS in the senior phase is dealt with very differently in many schools. There appears to be some schools that have a clear plan for how Accounting in EMS is dealt with and taught whilst many other schools combine it with EMS and do not see it apart from EMS. These decisions seem to be the crucial ones that are referred to as the 'cause and effect' repercussions at the FET level of Accounting.

5.6.3.2.3 Theme 2: Sub Theme 3 - Subject advisor views on DH instructional leadership practices

Subject advisors were asked if Accounting DHs place importance on completing the

curriculum

Only 5 Subject advisors (33%) said 'yes they do' with 66% disagreeing. This was also discussed with DH's in Part 1. Some comments made by subject advisors regarding completing the curriculum are as followers:

"They will if they were supporting yes and monitoring the work of their teachers"', "no-they struggle in managing accounting", and even when the curriculum is completed it is not done in detail "yes they complete the curriculum but not all topics are done in detail – some are rushed because of time', "in most schools they lack management planning", "no. in most schools, the DH is only visible during moderation of tasks. Pace not felt", "some try to",

When asked what impedes completing the curriculum the following responses were noted – "various activities at the school", "knowledge in accounting", "language barriers", "some schools do not complete because of no DH or teachers or lack of leadership at the school", "lack of management of SMT no follow ups from principal down to SP to DH to teachers. Reports are just filed not read", "insufficient monitoring by DH's", "educator absenteeism", "teachers with no to little knowledge of accounting", "content gap that exist in most learners".

5.6.3.2.4 Key issues that emerged from the information sheet for Theme 2

Finding 1 Differences in leadership by DH's (between performing and low performing schools)
Finding 2 Lack of DH support in underperforming schools
Finding 3 Handling of Accounting in EMS. Lack of an Acc foundation laid in the senior phase (EMS). Big difference between how Acc is treated in performing and underperforming schools.
Finding 4 Teacher competence (content, curriculum and pedagogical knowledge) low
Finding 5 Differences in leadership by DH's between performing and underperforming schools.

Again it was clear that Subject Advisors did not recognise supporting leadership skills amongst their DHs as part of their role/ duties

5.6.3.3 THEME 3

Questions were designed to determine whether Subject Advisors understood the subject leadership challenges facing teaching and learning of Accounting as well as challenges DHs experience as instructional leaders. In essence their difficulties experienced in making a contribution to this discipline, and in attaining the necessary support needed as middle managers, for example by the internal bodies (Deputy Principal, Principal, School Governing Body) and external structures (Community, Unions, Department of Education)

Theme 3 – **Subject Advisor view of DH challenges**	**Sub Theme 1 –** **Subject advisor view of DH Accounting leadership challenges**	**Sub Theme 2 –** **Subject advisor view of DH instructional leadership challenges**

Respondents were asked: 'What are some of the challenges that your DH's face in leading the curriculum and their teams of teachers in underperforming schools?'

5.6.3.3.1 Theme 3 Sub Theme 1

Subject advisor views of DH Accounting leadership challenges

60% (9 out of 15) confirmed the difficulty DHs experience leading the content and curriculum because of their own lack of knowledge, expertise and skill in the Accounting subject.

Below are the raw data responses received

Accounting leadership challenges (content and curriculum)
1. DH's Do not have accounting as a major; 4- the accounting DH is often not the accounting subject specialist; 5- knowledge of accounting; 6- they are not all accounting teachers, they don't have knowledge of the subject. Sometimes they are only qualified as a Business Studies or Economics teachers/or maybe not at all;10- management of curriculum delivery in some cases DH is not empowered with content knowledge; 11- most of them are not accounting teachers; 15- DH's own lack of leading accounting because it is not a specialist subject; 8 - educators that do not have an accounting qualification; 7 - teachers who are not qualified who are teaching BCM subjects

This supports the DH data which suggests that DHs are struggling to lead the content and curriculum because of their own lack of knowledge and skills in the subject.

5.6.3.3.2 Theme 3 Sub Theme 2

Subject advisor view of DH instructional leadership challenges

60% of respondents noted a lack of leadership skills amongst many DH's and their lack of confidence in leading and managing the commerce department. This in turn affects the support these leaders are able to give to their teachers**.** Other common challenges DHs experience, highlighted by Subject Advisors, were the difficulties DHs have in being effective on account of their own heavy teaching loads.

Below are the raw data responses received

Instructional leadership challenges
Lack of skill or art of teaching; 15- lack of capacity. Lack of interest. Lack of professional development and training. 2- They have same workload with the post level one teachers; 3- teachers are not co-operating and some don't want to go an extra mile; 4. their knowledge is limited and cannot give guidance to teachers; 7- , lack of printing facilities; 8- time, lack of leadership,; 9- big classes, too much admin work, teaching load; 12- lack of confidence by the DH in leading and managing the department

Other responses received concerned the poor relationship some Subject Advisors have with teachers. There were some uncooperative teachers; negative attitudes from teachers; uninterested DH's and apathetic teachers, and even uninterested DHs, where some do not attend meetings set up by subject advisors. This finding does support DH findings that suggest that many DHs are not coping with their leadership responsibilities because of their own heavy teaching load, a lack of time to carry out their other middle leadership roles and responsibilities and a general lack of skills and 'know-how' to lead in the varied portfolio as a middle manager.

Key issues that emerged from the information sheet for Theme 3

Finding 1

In many schools the DH is the only Accounting teacher and is treated by the subject advisor as only a teacher. Advisors then bypass DHs and work directly with teachers. (Where the DH is the only Accounting teacher the reason is the drop in numbers)

Finding 2

Subject advisors do not see or recognise the position of DH when asked about development for DH. Development is only around the subject performance and upgrading teacher accounting knowledge

Finding 3

Subject advisors do not view the DH as a catalyst for change in the performance of Accounting education but rather as the problem or incompetent for many reasons (lack of knowledge, lack of teaching skills, lack of management skills)

5.6.4 Summary of Subject Advisor Data:

The findings of Part 2 reveal that subject advisors role and responsibilities are not fully understood amongst themselves. There is no formal training for the portfolio. A number of claims made by DHs were echoed by subject advisors. Such are that many DHs aren't qualified to lead Accounting because they are specialist of other BCM (Business, Commerce and Management) subjects, rather than Accounting. Also they lack management skills and therefore subject advisors have taken the approach of guiding accounting teachers directly (Malinga, 2016) rather than developing DHs, who in turn could play a role in creating a strong team of teachers and improving learner performance.

5.7 SUMMARY

In the analysis of the qualitative data emerging from the questionnaire/ information sheet (which was the data collection instrument analysed in this chapter) the researcher wanted to explore the context of teaching and learning Accounting in low performing schools in Gauteng, from both the DHs' and their Subject Advisors' perspectives. Also, the DHs' leadership roles as middle managers in this context (leading Accounting as instructional leaders, SMT members and administrators) was explored. The quantitative nature of the research instrument enabled numerical analysis to provide a further dimension to be added to the largely qualitative open-ended questions posed.

In the findings from Chapter 5, the participants' responses demonstrated that DHs and subject advisors recognise the contextual challenges facing leadership of Accounting and expressed the need for training and development in this area. The chapter was divided into two sections: a. the DHs' experience of their context when teaching Accounting in low performing government schools in Gauteng, and b. their Subject Advisors' context and experiences in advising these DHs – the latter section serving to corroborate the findings from the first. Each section had identified themes which were used to highlight the contextual factors of the participants being scrutinised.

The chapter was concerned to consider whether the context of a school environment can either promote a teaching and learning culture, or inhibit it. In the same light, whether leadership from the top can either promote or constrain the teaching and learning culture of a school, department and subject, depending upon the management/ leadership expectations currently prevailing.

It appeared from the findings that middle managers are really challenged in giving guidance to teachers in the curriculum as well as being the representative on the School Management Team, while representing a department, its teachers and its learners. The evidence also indicates that the context of low performing schools makes it difficult for learner performance and learning to be prioritized. DH's are not only required to fulfil the role of curriculum specialists but also to lead the instructional programme, and the data points to a number of challenges faced in this area. Many DHs are not Accounting specialists and find it difficult to lead a subject they are not familiar with. The repercussions of such a state of leading, teaching and learning of Accounting appears destined for underperformance.

Even where DHs are qualified to teach and are effective teachers, the assumption is that they are also effective leaders, which may not be the case. The teachers needing guidance and support in the content, curriculum and pedagogy are therefore often failing to receive the necessary guidance.

This chapter lays the foundation for the following two chapters of data presentation and analysis. Chapter 6 will describe the perceptions of the same participants while going through a leadership skills development course in Accounting education, while Chapter 7 describes findings from interview data conducted with eight of the same DHs and five of the subject

advisors, three years after the initial intervention. DH documents are also scrutinised in this final chapter.

CHAPTER 6: PHASE 2 DATA ANALYSIS (LEADERSHIP DEVELOPMENT)

6.1 INTRODUCTION

In the previous chapter data was presented and analysed on the context experienced by the participant Accounting DHs/ middle leaders from low performing public schools in Gauteng. The evidence suggests that there are many challenges facing these schools and these difficulties spill over into the quality of leadership that DHs are able to provide. Furthermore, the findings suggest there is a need for the professional development of DHs as many struggle with the content and curriculum knowledge themselves. The purpose of the present chapter is therefore to present a description of data that was collected from the same group of DHs during and after a leadership development course which they attended. The course was designed for middle managers to explore possibilities of transforming their current approach as line managers. The chapter will present the findings from the feedback sessions which took place during the activities, involving individual and group participant reflections written and discussed during and after each module, along with the overall reflective understandings that participants shared. The chapter also highlights DHs' perceptions of their leadership development needs and the support required to meet these needs.

6.2 LIMITATIONS OF THE COURSE

The intervention was a short course with participants only receiving a certificate of attendance if they attended all four full day sessions from 8am to 4 pm across a period of 8 months over weekends and school holidays. Each session covered a module except for the last session covering 2 modules namely module 4 and 5. In total there were 5 modules covered in the 4 day sessions. Engaging with reflective assessments at the end of each session was voluntary and only a percentage of participants stayed at the end of sessions to complete these. (Numbers are given below).

6.3 WRITTEN DATA AVAILABLE FROM THE INTERVENTION

The following data which was provided by the participants in the form of individual formative evaluations completed at the end of each session, along with formative evaluations

completed by groups of three participants also at the end of each session. Ongoing reflective activities, together with practice-based tasks were undertaken during and at the end of each contact session.

The data analysis in this chapter answered the following questions:

1. How has professional development, experienced during a course intervention in the leading of Accounting education, transformed the way middle managers perceive their roles and responsibilities?
2. What has been learnt, what could be done, and what is left to be done in the future, to support middle managers enabling them to be more effective? (Refection on this is partly presented in this chapter and partly in the following one)
3. What challenges do middle managers continue to face as middle leaders?

TABLE 6-1: DH INDIVIDUAL AND GROUP RESPONSE RATE PER MODULE

Number of individual participants	**Module 1**	**Module 2**	**Module 3**	**Module 4 & 5**	**Overall course**
Attended	**111**	**97**	**86**	**85**	**89**
Completed reflections	**103 reflections**	**97**	**67**	**62**	**62**
% reflections received	**93%**	**100%**	**78%**	**73%**	**70%**
Group reflections	**38**	**35**	**21**	**n/a**	**n/a**
89 participants attended all modules and were active throughout the course. The other 22 DHs either did not attend all sessions or dropped out along the way. 80% (89/111) of DHs that attended completed the course.					

6.3.1 MODULE 1. DATA-DRIVEN DECISION MAKNG AND LEADERSHIP FUNCTIONALITY

Themes covered in Module 1 were: how to use available school, learner and teacher data for understanding participants' unique context in order to facilitate decision making; setting

improvement targets; and using meaningful indicators to determine exactly what was lacking in each Accounting Department. The crucial aspect for this module (as of this study as a whole) was to place each school's unique context at the centre of the leadership task. The understanding was that leaders could not set an improvement target as their end goal, without first looking into the nature of improvement each unique teaching and learning environment requires.

Using a number of empirical studies (Lewis, 2015; unpublished research report- Rajoo, 2012; Ali & Botha, 2006; Hoadley, 2009) and taking note of the gaps in the leadership of teaching and learning in many South African schools (Taylor, 2008; Christie, 2009), the emphasis in this module was based on department functionality and using this to frame and develop the department's goals within a guiding vision. Leadership portfolios developed by participants also engaged with these concepts and the need for them. Participants also had an opportunity to assess themselves by using an instrument which allowed the gaps in their practice to be identified indicating how to advance their level of functionality. This was discussed with the intention of highlighting what is required to lead more effectively. This allowed participants to acknowledge areas they perceived as lacking, including aspects that required more of their time and effort in order to improve their level of efficiency and effectiveness as leaders.

The second part of Session 1 covered the concept of 'data-driven decision making'. Ways in which to analyse data for improvement were covered intensively and extensively. The purpose and use of data (Boudett et al., 2005) was discussed along with the value of these data sets for DHs. Graph 1 illustrates how unhelpful (1 or 2) or helpful (3 or 4) these aspects were and how participants felt this understanding might influence their leadership practices and build their capacity. 103 Participants responded to the levels of usefulness. These indicators ranging between 0 and 4 with 0 being no response (due to insufficient time to grasp these concepts) to 4 being 'very useful' in their progression as Departmental Heads.

Graph 1 indicates that all 103 participants responded that the concepts covered in Module 1 were important in their development of leadership skills.

Table 6-2 and Figure 6-1: Session 1 – 103 Individual Reflections

TABLE 6-2: SESSION 1

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
		0	1	2	3	4
1	GIVE AN OVERALL RATING FOR THE DAYS SESSION				2	28
2	Assessing the functionality of the Accounting Department using indicators				41	66
	Gathering relevant data for decision making				37	70
	Analysing data for decision making and keeping improvement in mind				35	70
	Beginning the process of developing a DH management plan				38	66
	Beginning an Accounting improvement plan				34	69
		Too slow	Suitable		Too fast	
	The pace at which the work is covered	1	92		10	
		Too difficult	Suitable		Too easy	
	The level at which the work is covered		97		6	

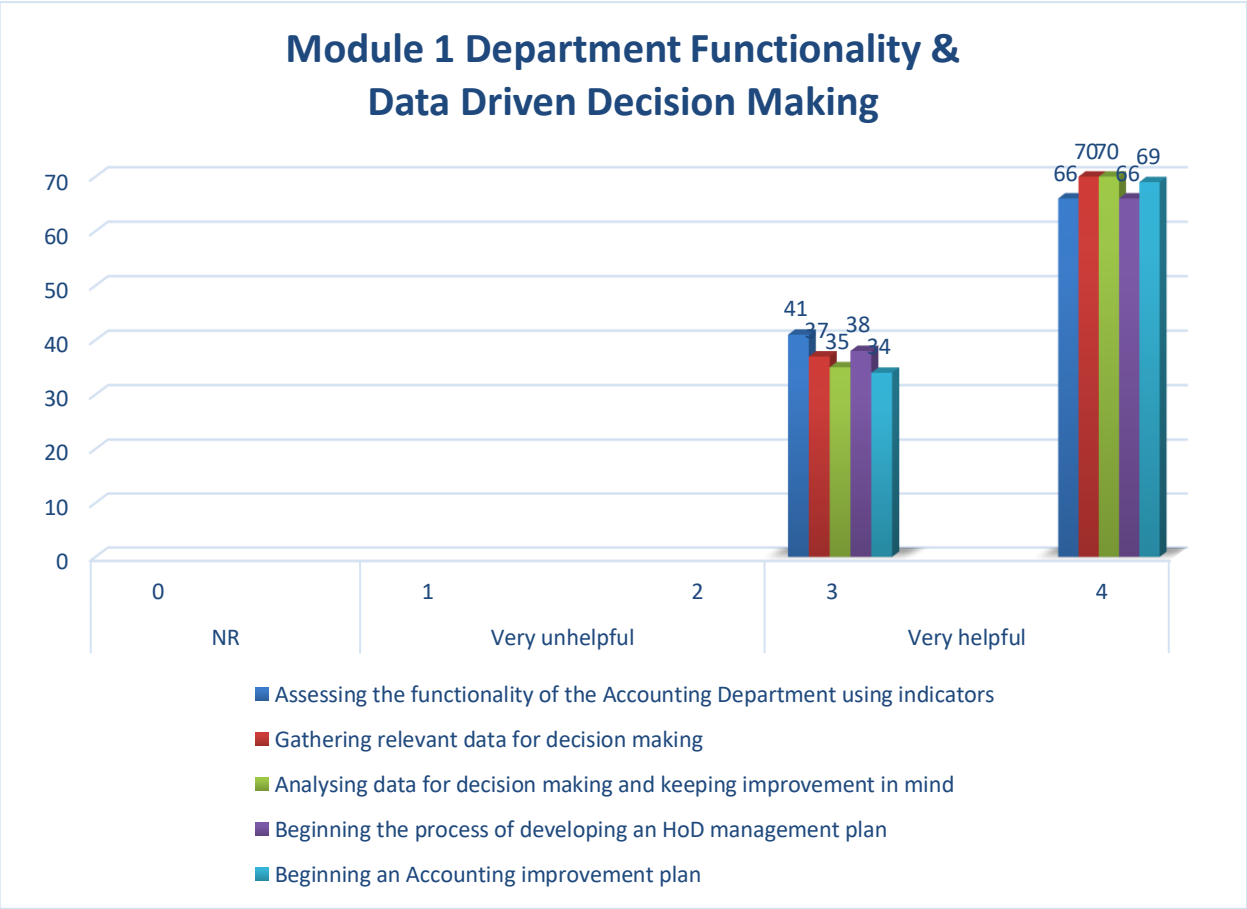


FIGURE 6-1: MODULE 1 EVALUATIONS

At the end of Module 1 participants expressed confidence in how they would be able to take forward their leadership role, even though they had only attended the first of five modules. Many said that they already felt more equipped to handle some of their challenges. The themes of Session 1 appeared to be very beneficial.

At the end of each session participants verbally and in written form expressed what they had learnt, what was helpful, and what they would attempt to implement from the session when back at work.

The reflections that were completed at the end of Session 1 are some descriptions of what was learnt and what was helpful in relation to 4 categories of feedback as expressed individually and also in the group feedback sessions and discussions. They are summarized as follows:

1. Having a better understanding of the roles, responsibilities and core duties of being a DH

2. The importance and benefits of understanding data and using it to detect strengths, weaknesses and challenges experienced by teachers and learners, as well as by themselves as leaders.
3. Taking ownership of their place as middle level leaders in the school and the power/authority/shared leadership rights they have as agents of change.
4. Assessing departmental functionality through reflective practice and proper planning (These were effective subject improvement plans and department management plans unlike the technical, or 'tick box' exercise involved in responding to the Education Department requirements).

The following individual quotations illustrate the knowledge areas or aspects in this module participants found most useful. (Responses were coded and themes drawn from the data. The frequency of responses were also reflected in the evidence, and are presented below):

6.3.1.1 Theme 1: Data driven decision making (Ways in which to analyse data for improvement)

There were 30 comments in total:

Diagnostic analysis of raw data.
All the responses were positive and covered aspects from their appreciation of the vlue of data analysis for developing action plans and intervening concerning specific content. They believed that this could improve the 'functionality' of their Departments. One expressed how much she had gained concerning 'how data could be used to improve results and decision making'. Another noted that the session had shown her 'how to collect and use the data' and how it would 'make me more effective as a DH'

6.3.1.2 Theme 2: Instructional Leadership (Understanding roles and responsibiities of DH, effectiveness in leading the curriculum and leading teachers)

Understanding my duties and roles & responsibilities
Responses indicated that DHs had frequently been unaware of the duties expected of them as instructional leaders but they now felt motivated. For example: 'it made me distinguish between the activities that I am not doing as DH and what I am supposed to be doing'. It was also clear that there is no mentoring system in place, but that now 'I have learnt that I still have more to do as a leader', More than one respondent expressed the experience as having been 'an eye opener' and several respondents said that they had learnt to analyse their leadership duties more 'critically'.

Developing department and leadership functionality

Respondents emphasised that they had 'learned a lot' about how to run their departments more effectively, how to delegate, and how to develop strategies to 'improve the situation' in their departments. They appreciated the more 'open minded' approaches they had been introduced to, and had been shown how to assess themselves as leaders.

6.3.1.3 Theme 3: Change Management

Purpose of diagnostic analysis (Agent of change)

The responses indicated that the DHs became aware of how to 'identify areas of need' and how to accept their weak points without feeling criticised. They felt empowered to deal with situations which they had previously 'felt helpless about'

Change management (Theory of change)

Here the participants had appreciated that they had 'been given space to express themselves' which had been 'empowering'as that they had had an opportunity to share ideas. This democratic approach had encouraged 'creative thinking'

6.3.1.4 Theme 4 : Challenges Facing DHs

DH Challenges & need for support

Some delegates felt that 'a little bit of content will be appreciated' as 'some DHs did not major in Accounting'. Participants appreciated the value of sharing ideas with others from different schools. They felt empowered, and that the session had 'allowed us to gain more knowledge'. Also they appreciated the handouts which were 'helpful and insightful'. They enjoyed the atmosphere of open discussion and transparency. Overall, they felt that it was 'so informative'

6.3.1.5 Theme 5: Accounting Subject Improvement Plan; DH Management Plan

Accounting improvement plan and Department Management Plan

The respondents appreciated the knowledge they gained as to how to draw up and develop a management plan and an improvement plan for their departments. 'We were engaged in the process and we are able to compare what needs to be done with what we actually do'

6.3.1.6 SUMMARY OF MODULE 1

The following group quotations (38 groups involving 3 participants per group) illustrate the knowledge areas or aspects in each theme which participants found most useful:

We learned:

- More about the roles and duties of a DH
- Management and leadership skills
- Teamwork
- How to develop our teachers
- How to evaluate ourselves
- The use of data to develop improvemet strategies
- To draft a departmetal poicy and an improvement policy
- To explore the concept of an instructional leader

Most helpful

- Data gathering and use of data as a diagnostic tool and for decision making
- Goal setting
- Drawing up a management plan, and departmental policy
- Knowing and understanding the school environment
- Understanding the functionality of the department
- Valuing feedback
- Teambuilding
- Monitoring
- How to achieve better communication, including presentation skills

Support appreciated

- Hope was expressed for meeting on a weekly basis for continuity
- The roles of leadership and management were fully explained
- DHs felt motivated and encouraged to implement the advice
- Appreciation of the chance to be trained in this way was expressed strongly.

6.3.2 MODULE 2: INSTRUCTIONAL LEADERSHIP

"Instructional leadership is significant because of increasing recognition that it is one of the most important (if not the most important) activities for principals and other school leaders" (Bush & Glover, 2013)

The theme highlighted in Module 2 was the concept of instructional leadership. DHs were introduced to this leadership approach as a conceptual framework, the core business of an instructional leader and an analysis of the area of instructional leadership as one that could assist in providing direction to their teams of teachers in aiming to improve learner performance.

The emphasis in this module was around the meaning of leadership and management within an educational leadership capacity, and what it prioritizes and involves. The module also involved analysis of a case study carried out in a suburban Johannesburg school where the Accounting DH leads her department, team of teachers and the accounting curriculum, using the characteristics of instructional leadership (Rajoo, 2012).

The starting point was to reflect on Session 1, and what the data pointed to, in order to determine the state of readiness for each new month, term, half year, and so on (Boudett et al., 2005). It was hoped that participants were then in a position to play an active role in leading, using the characteristics of instructional leadership to which they were being introduced. Literature from experts in the field of instructional leadership was presented to participants to build their own understanding of this approach (Bush & Glover, 2014; Bush, 2014; Bush, 2013; Seobi & Wood, 2016; Jugdev, 2018). This enabled them to situate themselves as leaders in Accounting. Thereafter limitations were also presented in order to contextualise leading for themselves. Other concepts built into this module included 'what good instructional leaders do' and the necessity for instructional leadership in leading Accounting.

The practical component included in Module 2 incorporated the reality/situation we face in many of our South African Schools. Case Studies from empirical studies/literature (Ali & Botha, 2006; Christie, Butler & Potterton, 2007; Taylor, 2007; Rajoo, 2012; Jansen & Blank, 2014) were presented to gain an understanding of the state of education in South Africa. Other literature was used to develop leadership skills by learning about leadership and the value of reflective leadership allowing these DHs to advance as reflective practitioners and develop appropriate attitudes to leadership.

The task given to participants in this module was to reflect on the challenges they face, and the solutions and strategies they plan to engage with, in working towards improving these

aspects from the stance of an instructional leader.

Activities: This session, like the previous one, ended with a continuation of work in progress towards the Accounting Subject Improvement Plan and DH Management Plan in order to slowly but progressively prepare DHs for achieving their medium and longer term goals as middle managers.

Table 6-3 and Figure 6-2 indicate that 97% (92 out of 95) participants responded that the concepts covered in module 2 were important in their development of leadership skills.

TABLE 6-3: SESSION 2

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Helpful (3)	
		0	1	2	3	4
	Feedback Activity: Data driven decision making from Session one				26	68
	Understanding the concept of INSTRUCTIONAL LEADERSHIP through research				28	69
	Exploring your ROLE as an INSTRUCTIONAL LEADER				46	51
	Case Study: A successful Accounting Department			2	44	51
	This module course activities				36	60
	Work in progress towards a SUBJECT improvement plan and a MANAGEMENT plan as an instructional leader	1		1	42	51
		Too slow	Suitable		Too fast	
	The pace at which the work is covered	1	88		7	
		Too difficult	Suitable		Too easy	
	The level at which the work is covered		93		2	

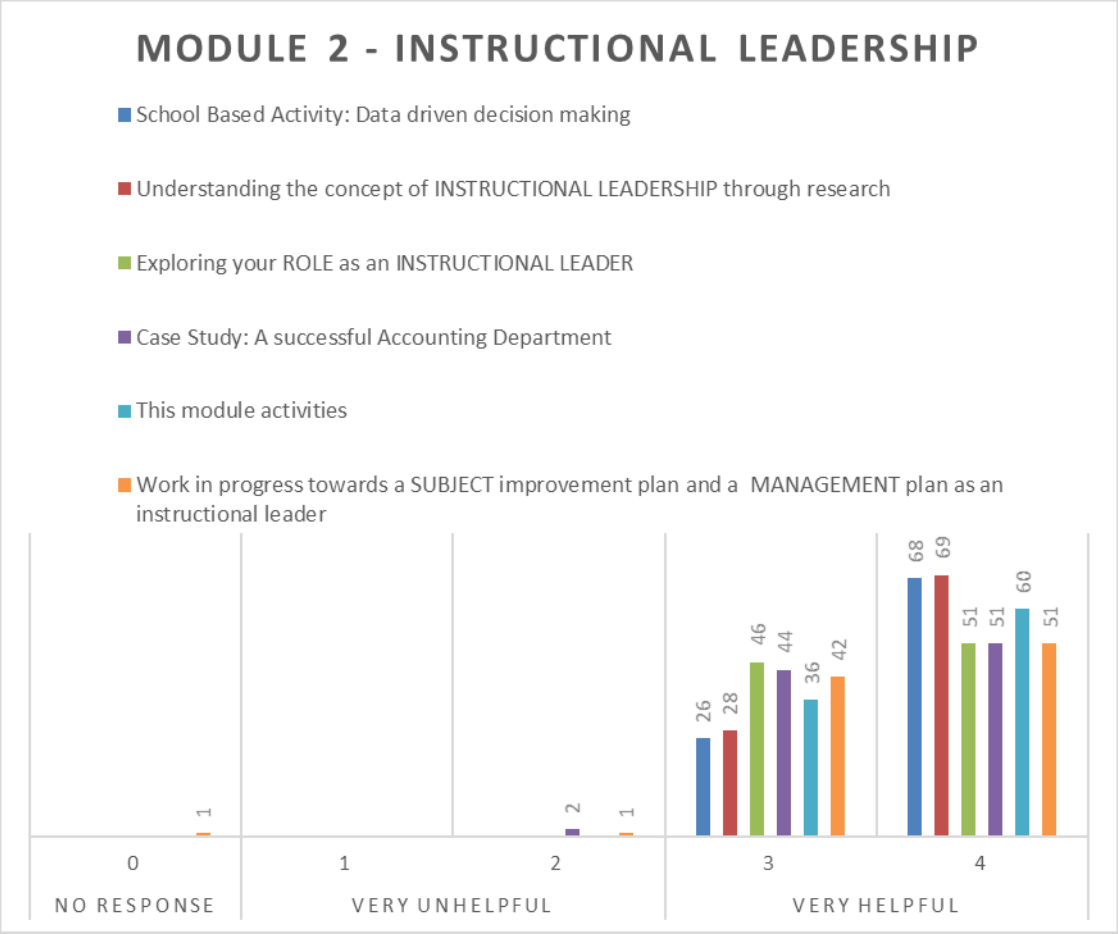


FIGURE 6-2: MODULE 2 EVALUATIONS

The reflections that were completed at the end of Session 2 are summarized as follows:

Understanding the characteristics of being an instructional leader

Data driven instructional leadership

DH as an agent of change

Supportive leadership

Below are individual reflections / quotations which illustrate the knowledge areas or aspects of this module participants found most useful: Responses were coded and themes drawn from the data. The frequency of responses has also been considerd in the evidence and is presented below:

Participants expressed the value they received from Understanding the **concept of instructional leader (I/L)** (8); the role of an I/L; unpacking I/L ie, being a role model, monitoring and giving support; How to become an I/L. The raw data gathered follows.

Moving away from just managing **but to be a leader**; and learnt especially about **time management**; sharing of ideas and discussion on I/L; It's a **learning curve** because some of the aspects are now revealed; the way the concept of I/L was outlined (2) I realised that some of the aspects I use but not aware of it; I/L – I need to be one, is a must for effective learning and teaching; inspired to work and achieve towards total leadership; to have a clear understanding of the I/L and **how to influence the team and be a team leader**; How to be a good instructional leader (2) in Accounting and I/L skills DH's must have; the factors we need to take into consideration to be a good instructioan leader eg. 3 strategies-role model, class visits, support etc.; How I can be an effective leader in my department and influencing quality of teaching and learning; Exploring tenets of I/L for improved learner performance; Became aware of how I/L should operate which was Insightful and helpful; Highlighting some aspects that may help us become good DH's; I/L and how the facilitator thoroughly explains it to us and giving us a chance for feedback from each one of us makes us grow; relating what we do at school to I/L; how to improve on being a I/L in which will have direct benefit to learner performance; taught me new concepts such as I/L and how to better manage my dept.; gives DH knowledge on how to manage our departments on a daily basis and gives direction and support to educators; It is the 'light' at the end of the tunnel: it gives hope that I'm on the right direction and it is also working on my self-confidence; I liked the roles of I/L as well as the practical case studies that were done about DH in another school; I realised who I am and what I need to do from here; the part when we were discussing what it means to be an I/L and the literature on Nick Taylor work about what's wrong with South African schools; Learning that I/L is the best leadership we can apply to improve teaching and learning in our schools in Accounting; , things that I never thought of putting in practice as an I/L; New areas and ways to put on the subject improvement plan; Today I feel like I turned into an I/L; it gives me a clearer understanding of how best one can improve teaching and learning in the department especially the skills I need to develop to be an instructional leader; how can I improve teaching and learning by means of applying the instructional leadership skills;

Feeling supported

Getting knowledge of how to lead and influence your teachers and learners; It empowers us on how to address issues we have been seeing or noticing but not doing something about them. Empowering! ; reflection, internal questioning, re'focus', this has really helped me to improve myself and develop; the room for discussion and giving each other the solution on the data and how to overcome the common issues that the schools are facing; Interaction with other DH's and learning how to deal with different situations; to share all the challenges and strategies of being DH and working together as a team and patience of our **mentor**; interactive, more different ideas are shared; When given the opportunity to express our own ideas; the interpretation that the presenter gives to module 1 and 2 is an excellent presentation by the lecturer; It's DH centered and not facilitator. We share information which means development takes place for everyone; Identify challenges knowing that your challenges are to be compared to learner performance. empowering us with more information; they are very developing and

influencing one to be a better leader and manager; learning new things every session; individuals are given time to express themselves; the resources are useful and straightforward; engagement in the content presented; its so interesting and I get more knowledge as a DH in Accounting; Interactions and ideas shared between DH's; the workshop is developmental and enriching my knowledge; the insight into managing a department; they are very enlightening; it empowered DH's with good strategies on how to help and encourage teachers to like what they are doing; developing us about leadership; covered aspects that are in most neglected; encouraging us in managing our department, explaining our role as DH and how to improve; difficult concepts were covered in an easy way and made easy for us to understand; the information cascaded to us is very important to run our departments and the resources used in delivering the matter; exchanged ideas on dealing with situations; The module itself is thought provoking; showed that most schools has common problems and have different ways of solving them; I enjoyed everything especially as its accounting related; this was informative and educative and I gained some skills of leadership; everything and all the work covered was well done; (DH's are the ones that are participating. She is an I/L to me. You are my role model; the interactiveness and the manner of presentation (2) **Needing support –** I am not yet clear about the subject improvement plan **Change Management/Agent of change/theory of change** Today I learnt that I must act; very informative and developmental (2); informative (2) and made me realise the changes that I have to make to enable improvement; clarification of things I was not aware of and also not sure about; Encourages DH's to try and come up with plans/strategies to improve our situations and our respective schools; It develops our skills and the way in which we can lead our department; it really opened my eyes. I think I am now more empowered and will approach my work with much enthusiasm; Empowerment; I learnt more knowledge and able to change our perspective; it is more formative and an eye opener (4)for a lot of things such as how to make my department more functional than other departments; inspiring; concepts discussed are things I took for granted and less important but now this will change in future for the better; an eye openerThe workshop helped me to improve and gain confidence in my reporting and presentation skills that I could take back in carrying on with my DH duties; the presenter makes the content to be simple, enjoyable and understandable. Educative; It improves my understanding as a DH, to manage and lead my department in the right direction; the content that have been covered that brings about change in how we deal with our professional challenges **Data driven decision making and instructional leadership:** Using data to make useful decisions as an I/L; identification of problems using data; Designing and understanding I/L and using data to assess the challenges that we must overcome in the dept; data collection methods that helped me to support decisions made; the evidence based practice of leading in unit 3 gave me a wake up call; the use of a worked out plan for results improvement as a going concern and not just for 1 year; the workshop is up to standard and it has opened our eyes on certain aspects; has given me a clear picture of the real environment
Support needed to handle the challenges facing DH's
Some of the aspects that we dwell on seem difficult to implement given the situation in our schools; the

take home activities consumes a lot of our time; not enough time allocated for the course; time Is very limited and it means the pace has to be very fast for the day; I wish they could extend after some time so that we are able to look at what we learnt and see whether we were able to make a change; time frame, I wish we could have more content sessions so that we can learn more; time taken for course is too short, we need more days for this course; more workshops of this kind can be organised; **continuation in workshop** since everything changes with time; **need more modules**; I need more days to know better; **more sessions** as four sessions are little. **Workshop should include all the other subjects** and not focus on Accounting only; **be certificated and be given enough time**; to involve not only accounting heads only but also to **invite all managers from other departments to know about leadership**; **it must be developmental every year** and continuous assessments for DH; **more practical work activities**; **spend more time on more practices at school level** like school improvement; further it to be a diploma course not only a certificate(2); it should not be only confined to Acc only; need time to concentrate and **needs commitment**; no suggestions in changes to improve the workshop, as every session **is making my leadership skills developed in different ways**; the duration of the course: **wish it could be offered at least 3 months** to enable us to reflect more on our **department functionality**

GROUP EVALUATION FORM – module 2 (35 group reflections – [+- 2 & 3 DH's per group])

The following group quotations which participants captured as most useful in discussion are illustrated below. (Responses were coded and themes drawn from the data and the frequency of responses were recorded in the evidence and are presented below)

We learned. what it entails to become an **instructional leaders** (16); …what it means to be an I/L; …I/L and how it affects learner performance; …how to acquire skills to become an effective I/L (3); how to use I/L skills to improve learner performance (2); …how I/L can bring about positive change to the way I manage and lead the department better (2); …instructional coaching steps to support the educators within my department (2); …I/L qualities I should have (2); …duties of DH's; …I/L and the positive **influence on learning and teaching (4) …I/L ie. What it means, the role of an I/L, what the experts say, what it imeans for the DH, and how it helps in the formulation of the Dept. management plan and the improvement plan;…**the different definitions of I/L; … **about I/L from many points of view that will influence and arouse more interest in classroom practice and educator performance also considering the characteristics of I/L based on the factors/tenets of I/L;** …believe the concept will improve our departmental management skills;… that it is possible to be an instructional leader when managing your management plan and time carefully;

DH is expected to be a role model, monitor and give support to teachers; challenges faced by DH's eg. absenteeism of both teachers and leanrers, discipline of learners etc.

…to be influential in order to impact in the positive quality of teaching and learning;

…preparing a **departmental and subject improvement plan (2)**; …**how to draft a proper** School Development Plan & towards the management plan; …how to draft the subject improvement plan leading to prepare the department management plan; DH management plan

data – how to use it to make sound decisions (2), how data will help to make subject improvement plan (3) leadership practices or approach; …implementation of data to influence change in schools;

how to reflect on our practice; …how to draw conclusions; to always try to come – up with plans/strategies to improve in our learning of Accounting;

self management & time management(2); …importance of team work in your department (2);

what makes school underperform and the characteristics identified by Nick Taylor.

…problems and challenges in schools; Ability to analyse data and take informed decisions as well as ability to identify challenges and formulate solutions

Most helpful

Clear about I/L (2); Understanding concepts of I/L (2) which must focus on learner performance;

Focus on the core business through instructional leadership; Core duties of an I/L; Necessity of I/L in leading Accounting; Factors that must be taken into consideration in becoming an I/L; What instructional leaders need to equip themselves with to function effectively; Monitoring and support, leading using strategies, restore/building healthy positive culture of teaching and learning; Prioritize the core ie. Teaching and learning not be compromised; The course reminds us to adhere to our management roles, gives direction and evokes confidence in us as DH's, knowing what you do right and wrong and realigns our potential; Using data to make decisions (2), using case studies to learn more about other schools; how to suggest solutions; Effective communication; Different case studies (2) of Taylor and Rajoo and how to deal with shortcomings; case study on effective DH for the Accounting dept.; Commitment statement to be signed; Integration into Accounting Improvement plan & Management plan; How I/L operate(2); role of the DH(2); to take charge of the curriculum; Notes received, presentations from different DH's & the facilitators; Evidence based practice of leading as an I/L (case study – unit 3); Culture of teaching & learning in our schools; Gain more knowledge on how to run our department; Improving as DH's and taking charge of our departments; 9 areas identified by Nick Taylor about Teaching and learning, improving the culture of teaching and learning;

…how to draw up a departmental improvement plan; the 4 skills we need to develop to be effective instructional leaders; facilitator's explanation most helpful on how to implement instructional leadership; managing, monitoring and supporting teaching and learning in schools; how to run the Accounting department and lead it by knowing and applying your instructional leadership skills; DH's need to be instructional leaders and not managers; To improve teaching and learning; How to focus, lead and share information, Techniques to develop, 'how to" that is problem specific to help improve;

Different ideas from fellow educators and how to tackle the same problem that we have.

Appreciations

To be aware that we are instructional leaders; appreciate the empowerment of the workshop; What we learnt can be implemented; thank you for enriching our knowledge. The group appreciates the empowerment in a relaxed environment and the skills and enlightenment we are getting from the sessions; all is not lost and brings hope that we are on the right track. And we will be happy if such courses are done regularly to refresh us; research from different experts about what they think about our education on I/L; contributions and discussions by educators/DH's

Suggestions

Recommendation to be offered to other departments as well; through the help of facilitators they will be able to work with us; provide us with detailed course material; notes from slides; the session was very helpful because it touches on the aspects we sometimes overlook ie. Self study to improve the level of knowledge

A concern: DH's themselves shared their concerns about poor results and uncertainty about how they were going to implement improvement due to different challenges in their schools.

6.3.3 MODULE 3 Teacher development

(Mostly discipline specific)

Themes highlighted in Module 3 were about the concept of 'teaching and the Accounting teacher'. The DH's responsibility towards supporting and developing the teacher on an individual basis was explored. The importance of taking teacher emotions into account and learning from teachers' emotions, so as to give more appropriate support was also discussed (Steinberg, 2015). Support in the form of personal and professional support was engaged with, and Accounting teacher satisfaction was discussed where it is within the power of middle managers to contribute towards this. Literature about successful development models to support teacher growth was introduced (Steinberg, 2015). Mentoring and coaching were distinguished as ways of guiding teachers. These were discussed in relation to the DH's role in supporting teacher growth and development. A further concept of the middle manager seeing her role as a practical leader was carefully presented, while supportive tools and instruments useful for a practical leader were shared with the participating DH's (Wong. H, 2009).

The second part of this module was discipline specific and examined the teaching methodology required for successful Accounting results. The Accounting teacher's needs were considered, ranging from the Accounting curriculum to curriculum delivery and curriculum leadership, the DH's role in curriculum implementation, feedback and evaluation, mentoring, supervision and promoting professional development. A taxonomy from the classroom up to the summative assessment, was presented, as well as a specific effective approach to teaching Accounting. DHs were given an opportunity to critique this approach and identify its strengths in equipping their teams of teachers in individual contexts. The cognitive demands of Accounting in teaching, learning and assessment were introduced.

Questioning techniques for learner benefit were presented. (This was also covered in greater detail in Session 4). An analysis grid was examined and its benefit for teaching and learning, together with aligning assessments, were discussed.

The emphasis in this module was on how **to create a space where DHs explore the support needed by their team of teachers (keeping improvement in mind) as well as understanding what teachers want from their leadership. This module was also designed to assist DHs to build a level of emotional intelligence needed to identify and be supportive of teachers in their actual (professional and personal) lives.**

This module ended with a discussion of the two 'take home' (school based) activities, namely an observation of a class visit, to be seen through the lens used in this session, and, secondly, a follow-up discussion as participants continued with their draft Management Plans and Accounting Subject Improvement Plans (to be presented and analysed in Chapter 7). The purpose of the school-based task was to evaluate teaching based on a class visit. Literature was used to discuss concepts of support, mentoring and monitoring when conducting class visits (Deana & Galloway, 2008; Wong, 2009; Marzano, 2012; Deaton.C & Deaton. B, 2012; Mielke & Frontier, 2012). The participant had to reflect on his/her experience as an observer in an Accounting classroom, using a reflective model (Gibbs, 1988) different from the traditional compliance model of 'tick sheet' used for evaluating class visits. It requires the observer to engage using a deep reflective approach intended to involve true learning and understanding.

Table 6-4 and Figure 6-3 (below) illustrate how helpful these aspects were, the indicators showing the perceived usefulness of the session in the participants' progression as Departmental Heads. The indices indicate that all except a few participants found the concepts covered in Module 3 to be important in their development of leadership skills.

TABLE 6-4: SESSION 3 – 57 RESPONSES WERE CAPTURED

	NR = No response (e.g. not covered because of insufficient time)	**NR**	**Very unhelpful**		**Very helpful**	
		0	**1**	**2**	**3**	**4**
	GIVE AN OVERALL RATING FOR THE DAYS SESSION				1	8
	Feedback Activity: Approaching challenges as an Instructional Leader				19	38
	Understanding and exploring your role in giving support to teachers where necessary – a developmental approach			1	18	36
	Dr Steinberg's study on Teacher Emotions			2	18	37
	Education literature: "The Two Purposes of Teacher" & "Keeping Improvement in Mind"		1	1	22	33
	An approach to teaching Accounting effectively (Model of practice)	1			16	41
	Work in progress towards a SUBJECT improvement plan and a MANAGEMENT plan as an instructional leader using a reflective tool (Gibbs model of reflection)	1			16	37
		Too slow	**Suitable**		**Too fast**	
	The pace at which the work is covered		54		3	
		Too difficult	**Suitable**		**Too easy**	
	The level at which the work is covered		**53**		**4**	

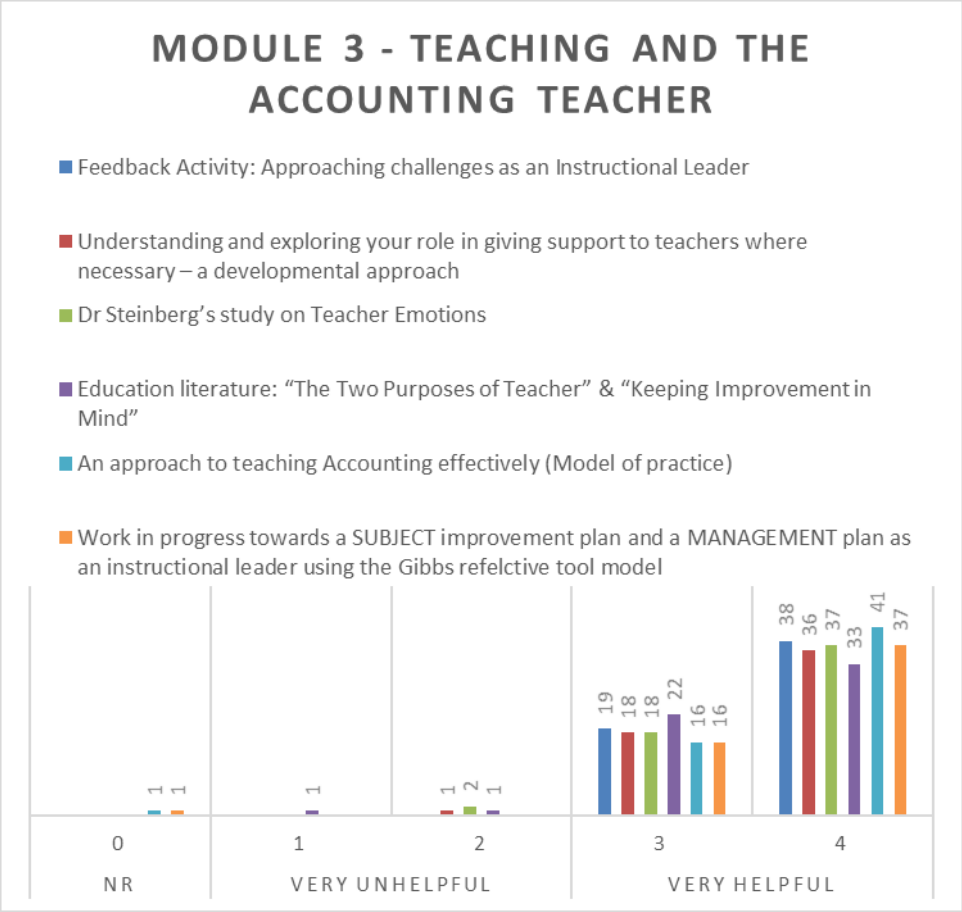


FIGURE 6-3: MODULE 3 EVALUATIONS

The reflections that were completed at the end of Session 3 describe what was helpful in relation individually and also in the group feedback sessions and discussions. They are summarized as follows:

Supporting and guiding teachers as an instructional leader

Strengthening teaching of Accounting

Leading teaching as an agent of change

Leading using a developmental and mentoring approach

The following individual quotations illustrate what participants found most useful in this module.

(Responses were coded and themes drawn from the data. The frequency of responses are given in the evidence and presented below).

The role, benefit and effectiveness of leading as an instructional leader
Individual responses (raw data): **Instructional leadership….**role of I/L concerning approaching challenges; engagement; this workshop has given me solutions to all problems I was having in my department; It empowers us with what we can do to support and empower our learners and teachers; I have been empowered more about how to develop my educators and learners so that they can work together and achieve good results; It is informative and helps one to realise what is it that we are not doing and what are we doing right; informative and developmental; Since I started I gained a lot and I'm an instructional leader who considers emotions not only work; development on what I did know first concerning DH; It opens a wide variety of concepts that are not expressed at our school level; it has given solutions on tackling certain challenges relating to leadership and management; it is empowering us as a DH; It helps us to be the best DH; the activities and reporting sessions from different DH's; It will help to manage your department effectively by approaching challenges in a different way; developed as an accounting manager; It got me to think deeper about my role as an instructional leader. I started by researching more about my role both from the review of literature and through life learning such as discussions during the previous contact sessions; We learn more of the things that can bring change in our departments which we have been taking advantage of;. The role of instructional leader in approaching challenges **Class visits. R**eflective teaching, evaluating without judging, teaching accounting effectively; Conducting effective class visits; **A developmental approach to teaching Accounting and its teaching methodology.** My role as a DH is not only about demanding from my teachers but I am also their supporter, mentor and developer; how to support and develop accounting teachers/reflective teaching; How to become an effective teacher; the concept of reflective practice is amazing, it has opened my eyes and definitely it will make an impact in my teaching accounting; Reflection and using questions as a method of teaching; an approach to teaching accounting; tools, reflection techniques and influence; discussion allowed us to exchange views and challenges experienced in our schools; the approach to teaching accounting effectively; evaluating educators with purpose of development, breaking down of lessons's, assessments from lower to higher order thinking; the way of teaching accounting **Considering teacher emotions.** Discussing teacher emotions; the teacher's emotions and the method of teaching and assessment in order to produce good results. **Data Driven decision making.** To collect data and use it to improve the results, **Supporting and mentoring teachers.** The handouts that were given are more informative ie. The two purposes of a teacher and the ones that talk about mentoring; empowering teachers; it really helped me understand my role as a DH; Understanding and exploring my role in giving support to teachers where necessary; Coaching, mentoring; how to support the teachers, taking their emotions into consideration, giving feedback and engaging teachers; Teachers identifying their needs and what they expect from DH; At the end you get to know how to mentor and develop teaching and learning in the department; dealing with teacher emotional demands of the job. Supporting the teacher personally or professionally

Teaching using a taxonomy. Simplicity on questioning and skinny/close as well as fat/open questions; **Subject Improvement plan and DH management plan.** Putting the improvement and management plan in place; Work on improvement strategies; some aspects were difficult for to explain/express are now made clear and understandable.
Concerns/suggestions for the future
Duration of the workshop is short. IT should have been arranged for at least a one year course; it should be longer than 4 weeks and more material should be given to us; Afraid of doing a class visit where I might not be allowed to walk in;; eye opener on leadership skills; timeframe is too short; strategies to improve are long term solutions for some school environments; practical examples of the concepts we discussed; if it is possible one day to teach us how to use powerpoint in Accounting; make the workshop to have more weight where it can also affect my position in terms of money; more days for the workshop; it will be good if it can be a yearly course and not only 6 months so as to develop and empower us more; I think if we can have more DH to come for this workshop; to be given more time; I would like Wits to offer courses in Accounting and invite educators from different schools (part-time); the duration of the course was too short; offer was only for accounting DH; have more time as is a lot of information to grasp; this workshop to be extended to other departments; period for attendance be limited to one or at least two months; I think it should also be arranged for other subjects like economics and business studies; time it needs to learn so that it could be implemented; I am learning so much, I don't know what to say about improvement. It is me that needs to improve; "the tasks has provided me with a new pair of eyes into the environment that I have worked in for some time"; More workshop even for other DH's not for Accounting DH's only; make such a training compulsory for each and every appointed DH;

Group Evaluation Form – Session 3 (21 groups of 3, or occasionally 2, DH's per group)

Below are the general comments by the groups regarding what they found most useful and helpful to take forward into their everyday commitments. (Responses were coded and themes drawn from the data and the frequency of responses are provided and presented below).

Session 3 responses:
Teaching using a taxonomy. Bloom's taxonomy; keeping improvement in mind, kind of questions that you ask learners. Eg. closed or open ended questions; we can use questioning as a teaching strategy, the use of Bloom's Taxonomy in everyday teaching; bloom's taxonomy and grid analysis; application of Bloom's taxonomy in all assessments; questioning in teaching eg. the use of open and closed questions in class; Setting questions using Bloom's taxonomy; structure a question from the lower order to higher order thinking; designing questions;
Data driven decision making. To collect data and use it to improve the results,
Instructional leadership: To become an instructional leader and not a line manager;…how to be an instructional leader whereby understanding the Two purposes of how I can assist or develop my educators in the department; …About skills for leading Accounting teachers; …the concerns that we could influence or have power over; …leadership skills; the Practical Leader, Harry Wong; leadership skills and

management; to be a better DH; self-reflection of DH, Literature handouts; notes and research presented to us is very much helpful;

Considering teacher emotions. Support teachers emotionally, encouraging and motivating professionally and personally; how to support educators emotionally and motivating them through recognition and praising; handling emotions; Doctor Carola Steinberg on learning on teacher's emotions;

A developmental approach. How to teach accounting in an effective way, teaching and the accounting teacher; developing teachers and teaching accounting effectively; improve the numbers of learners who are taking accounting, dividing EMS into two – Acc and Bus/Eco; ; …how to develop teacher for effective teaching, method of assessments; …the approach to teaching accounting content throughout the academic year; teaching techniques and what to look for when doing class visits, …the approach of teaching accounting effectively, Breaking down the lesson, How to teach accounting effectively; have knowledge now on how to approach Accounting as a subject; approach to teaching accounting; given accounting website to assist our teachers how to teach accounting effectively; Reflective teaching; studies conducted on how to improve teacher evaluation systems; marketing the subject; reflective report writing, reflective teaching;

Supporting and mentoring teachers. How to support teachers; mentoring and support and how to teach accounting effectively…, to give teacher's direction; about supporting teachers in our department and motivate teachers and learners interest in accounting as a subject; about supporting teachers; how to support teachers in my department so that they in turn can support learners for effective teaching and learning;…how to support my team. Mentoring. Coaching and Bloom's taxonomy; …that teachers in our departments need support from all stakeholders especially DH's; you have to know what kind of support teachers need in your department…teacher evaluation should be done for development purposes; , supporting and mentoring; mentoring, teachers development and giving support; how we as DH's can support teachers in our department; …to consider the situation of everybody and give advice where possible;….mentoring, coaching, emotions and concerns and influence;; mentoring of teachers in the department and having teachers working together for their own good

To conduct an effective class visit, how to empower educators to reflect on themselves;

how to identify areas where support is needed, teaching strategies; teacher development;, School support teams; an understanding that teacher valuation is not to measure competency but intention to develop and support;

Concerns & Suggestions

Some ideas are not practical in environments that we are teaching eg. use of technology; class visits as per union and government agreement; Extension of the course to other educators; more time must be given for the workshop; Get more DH's to attend the course; workshop can be extended to other subjects; more time should be allowed for the course eg. one year; suggestion to present to the principal on a leader in my department eg. changes in my department;

Appreciations

Most information is relevant to situations experienced in our schools. Was clear and can be implemented at school level, inputs from classmates are appreciated as they come up with different inputs, Handouts with helpful material on various strategies from philosophers; The lessons are made so practically and we can

relate them to our schools own situations; this is so empowering for us in terms of leading our department; Activities relevant,. We really learn a lot and we feel that we are going to use whatever we have learnt in our school. We appreciate additional material prepared for us for enrichment, information about website to visit for interesting reads.

Session 4 was in 2 parts, **Module 4 (Learner welfare - General and discipline specific) and Module 5 (DH own growth and development)**

6.3.4 MODULE 4: LEARNERS' CHALLENGES

Themes highlighted in Module 4 concerned learners' challenges. The focus in this module was on how the context affects the learning approaches taken by learners. The extent to which the quality of the learning environment has an effect on learning Accounting was explored placing emphasis on how leaders can support quality learner performance with specific approaches to teaching and learning. In sharing this context participants engaged in discussion on how this learning environment can enhance and/or inhibit teaching and learning. This session also sought to engage with how to minimise the gap between teaching and learning. This idea refers to the mismatch between what is taught and what is learnt. Simply put, what is taught by the teacher is not always what is learnt by the learner.

To minimise this mismatch and to achieve this the participants worked on understanding their role and responsibilities as an instructional leader and how this can positively influence learner welfare. Participants had to describe their learning environment and its uniqueness, and thereafter explore the type of leadership support learners need in the curriculum in their own context and in the wider context.

Teaching using a taxonomy was revisited in this session. Higher levels of questioning were engaged with thoroughly by using topic and assessment plans. Leaders were introduced to ways they could assist teaching and learning by building on knowledge and helping learners begin to apply, analyse, evaluate and create knowledge (Armstrong, 2010). This was partly in relation to the role of instructional leaders in equipping teachers to find more suitable ways to prepare learners for school and beyond (Bush, Et. al, 2010). Case studies were presented (Todd & Mason, 2004; Rajoo, 2012; Price, 2017) to assist middle managers to look at the youth through a different lens in order to understand their needs better. The message was to look at the youth and their potential, beyond the limitations and frustrations many

underperforming schools face with their learner population.

The task that was discussed amongst small groups of participants required them to come up with strategies appropriate to engaging today's learners (Price, 2017), to explore the characteristics of good learners, and to activate the South African youth potential (Columba Leadership, 2016) as well as ways of giving learners more effective feedback from both classroom and summative assessments. Other literature was also introduced, for example a profile of effective leadership in some South African schools in poor socioeconomic areas (Kamper, 2008).

6.3.5 Part 2 of Session 4 – Personal Growth and Development of Middle Manager / DHs

Personal growth, development and how quality leadership will ensure quality of teaching and learning in the Accounting Department followed as the second part of Session 4. DHs in their journey as leaders and as lifelong learners (Gunn, 2000) and reflective practitioners were examined. We delved into what it means to lead in this way, and what it means for each leader in their personal leadership journeys (Gallagher, 2012). Themes highlighted were about the DHs' approach or manner towards their own growth and development. Literature was shared on leadership and each of these had a message to assist leaders, such as increasing effectiveness through self-awareness, assessing one's own leadership level and the state of education in South Africa, and each leader's responsibility in education for improvement. Emphasis was also placed on the support needed by the DH and the challenges faced as a DH. These included ways in which DHs procure, use and manage the resources to lead the subject and department; leading with an entrepreneurial spirit; approaching leadership as a lifelong learner; being a reflective practitioner; and developing a personal and professional vision for years to come. The question "what does it mean to exercise your power of influence as a professional leader?" (Covey, 1991) – had to be grappled with and understood within each leaders' own boundaries and within each of their own contextual limitations. This task was used to assist DHs to integrate their leadership styles appropriately with their professional power of influence.

Table 6-5 (**Personal Growth and Development).** The Table 6-5 below illustrate how helpful the above aspects had been for the participants and how these might influence their leadership practices and build their personal leadership capacity. They indicate that all 50

participants found that the concepts covered in Modules 4 and 5 were important in their development of leadership skills.

TABLE 6-5: MODULE 4 & 5 PERSONAL GROWTH AND DEVELOPMENT

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
		0	1	2	3	4
	GIVE AN OVERALL RATING FOR THE DAYS SESSION					6
	Feedback Activity: Analysis of a Class Visit				14	36
	Bloom's Taxonomy Further Explored				8	42
	Evidence based case study-Learner wellbeing and DH Growth & Development				20	30
	Lifelong Learning & Reflective Leadership (Professional & Influential Leadership)				12	38
	Readings in this Module			1	20	29
	Completing your SUBJECT Improvement Plan and your DH Department MANAGEMENT Plan				14	36
		Too slow	**suitable**		**Too fast**	
	The pace at which the work is covered		46		4	
		Too difficult	**suitable**		**Too easy**	
	The level at which the work is covered		**48**		**2**	

The reflections that were completed at the end of Session 4 (Modules 4 and 5) are descriptions of what was helpful in relation to the 4 categories of feedback as expressed individually and also in the group feedback sessions and discussions. They are summarized as follows:

Learner wellbeing

Leadership development

Reflective leadership

Data driven instructional leadership

The following individual quotations illustrate what participants found most useful in this

session to take forward into their everyday commitments. (Responses were coded and themes drawn from the data. The frequency of responses have been recorded in the evidence and are presented below).

Individual responses (raw data):

Blooms taxonomy (16). "I liked the way in which a class visit report has to be written and a plan for development on the findings is to be made"; "how to use questions for your lessons and assessments (Bloom's taxonomy)"; how to set Accounting papers using Bloom's taxonomy; good explanation about Bloom's Taxonomy and all other topics; the use of Bloom's taxonomy and the levels of thinking; use of Bloom's taxonomy from grade 8-12 by teachers in all assessments; I have discovered the importance of Bloom's taxonomy; the explanation of Bloom's taxonomy; to take Bloom's taxonomy into account when questioning learners and setting question papers; Interpretation of Bloom's taxonomy; gained more insight into Bloom's taxonomy; strategies on setting good quality question papers. Testing yourself; the way to use Bloom's Taxonomy in setting questions for our learners; Blooms taxonomy; how to use questions for your lessons and assessments (Bloom's taxonomy); how to set Accounting papers using Bloom's taxonomy;

Approach to leadership as an agent of change (22) the power that I have! what can I do?! The influence!!; I finally got to know my leadership style by completing the questionnaire which will help me to strengthen my weakness areas; The power we have to influence; lifelong learning and reflective leadership; as a DH I have gained a lot; Power of influence in the leadership; my leadership style, power influence, types, self aware leader, it is time to talk to the man in the mirror; it talks about us as DH's and how to gain back our leadership. How to develop and motivate our teachers and learners; Knowing that I need to do something even on a small scale but I have done something; Sometimes as middle managers we dwell too much in the problems that in the encounter, than what we can do; information covered in each and every topic offered is very helpful to me; I have gained a lot in this workshop as a leader in my team and what kind of leadership style I am using;. Power of influence; opportunity given for engagement, allowed to share problem areas and come with solutions on our own; lifelong learning and reflective leadership; different from experts about development, leadership and improvement;,; and reflective leadership activities are highly insightful;; the lesson/session was more formative, development on the power we have in our departments and how to assist our teachers to be developed in all teaching and learning; it talks about us as DH's and how to gain back our leadership; the activities given during training that helped me develop in my work; To know my duty, improve departmental as well as to develop myself, approach of teaching accounting; it helped to know more about leadership in accounting; the influence that I as DH have and how to use it; class visits and lifelong learning leadership; to shape me into a better leader. I know how to evaluate myself and know what type of a leader am I;
Evolved leadership (13) how one can interlink all different types of management styles so as to get desired results; most of the things I took lightly but as we break issues down, I can see that every little thing is very important ie. Professional and influential leadership; reflective leadership activities are highly insightful; I discovered new information that will help me to work effectively in future; leadership

styles; gave me the knowledge of being a good manager; I learnt a lot and I have developed into an influential leader who is going to improve school results; and reflective leaders and the influence of leadership; lifelong learning and reflective leadership; how one can interlink all different types of management styles so as to get desired results; allowed to share problem areas and come with solutions on our own; lifelong learning and reflective leadership; different from experts about development, leadership and improvement; exchanging of ideas and how to develop each individual teacher and consider support as important.
Learner wellbeing…..learn a lot about learner and teacher well-being and how to approach it; The discussions with tutors. They understand the situations in schools; looking at my problematic learners and thinking something positive I can say to them or do for them which might ultimately help them (if it's something they have been lacking eg. Attention); learner support and learner well-being.
Data driven decision making. Data analyses and usage of data to improve. Subject Improvement Plan and DH Management Plan. To draw up improvement and management plans.

Further Support needed and suggestions for the future. Sometimes we are used as implementers of 'policies' that are not welcomed by the educators; some teachers might not like feedback after class visits especially if you suggest ways of dealing with topic (they might not want your idea of how you might approach the topic); trying to cover all the information in one or a few contact sessions with the lecturer; only for Accounting DH; Bloom;s taxonomy still struggling need to be explained again; four days are not enough at least two weeks training; More explanation & activities on Bloom's taxonomy; It was such an eye opener and we need to have these sessions at least every second year. Give more time to gain more knowledge. This can be extended to other departments; If it can be given more/enough time to be done; bringing in more skills development in leadership to keep on having new strategies to use in my department; give a lot of this kind of workshop as we want to learn more and more; arrange more time for the course; make this kind of a training a year long course to be attended by all newly appointed DH's; continuity to avoid gaps, ongoing to other educators; I think the workshop has been of assistance to us as DH and we benefitted a lot; time management; we learnt alot of things in a short period; give more time for the sessions; time frame is not enough; change the attendance scheduled for commerce department only; more workshop and time for accounting leaders (DH's); could be spread to 8 Saturdays; to add more modules for development and growth; the duration of the course should be ongoing and a proper qualification be awarded to the candidates;

6.3.6 Conclusion of the COURSE

TABLE 6-6: Session 1-4 Course Evaluation: 49 responses

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
	GIVE AN OVERALL RATING FOR ALL FOUR SESSIONS	**0**	**1**	**2**	**3**	**4**
	Module 1 Assessing your Department Functionality Level & Data Driven Decision Making				12	39
	Module 2 Instructional Leadership as a Model to Lead Teaching and Learning of Accounting				8	43
	Module 3 Teaching & the Accounting Teacher				11	38
	Module 4 Learner Support, Care & Management			1	9	39
	Module 5 Your Own Growth & Development				9	41
		Too slow	**Suitable**		**Too fast**	
	The pace at which the work was covered	1	45		3	
		Too difficult	**Suitable**		**Too easy**	
	The level at which the work was covered		**48**		**1**	

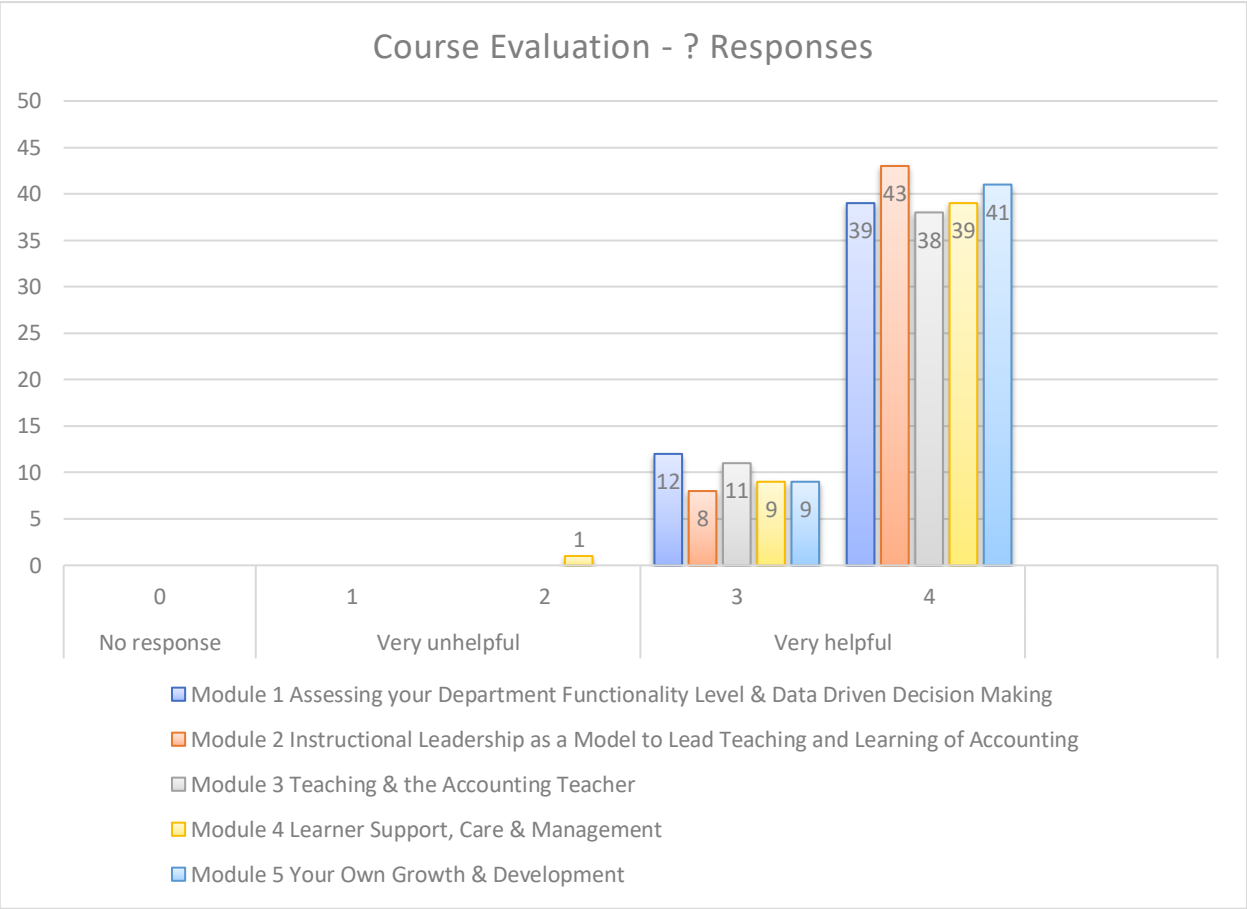


FIGURE 6-4: DH COURSE EVALUATIONS

The reflections that were completed at the end of the course describe what was helpful in relation to 5 categories of feedback. These were also expressed individually by participants below. They are summarized as follows:

The overall benefit of leadership skills development were achieved through the focus given to department functionality, instructional leadership, data driven decision making, subject improvement planning and department management planning, understanding teaching and learning using a taxonomy and personal DH growth and development. It was agreed that more support was needed for change management.

Individual responses to what had been gained from leadership and skills development
Overall benefit: Data driven decision making, instructional leadership, departmental management plan, leadership style, bloom's taxonomy by all the grades in all assessments; the information that was covered throughout the duration of the course is very helpful and eye opening to a new DH like myself; opportunity given to us to engage effectively on our own and come up with solutions; working as a team, how to give support to learners and educators, developing of improvement and management plan; it is a very informative and educational workshop; well-presented and easy to follow modules; all sessions were informative and would make us realise the areas where we need development and our strengths as well; almost everything is empowering us, the knowledge that we have now we will apply; all informative and will help me to lead positively and bring change in the department, especially with how I do/perform my duties as a DH; the sessions were so educative; the reflective exercises; The progressions that the modules gave, starting from the use of data to pinpoint the problems up to the personal growth and influence was expertly done; module 2 and 3, module 4 was the most interesting one; The workshop dealt with most areas where my leadership style was lacking This has motivated me in teaching and managing Accounting; It was very practical and something that I can use in my department/school enrichment; Participation of DH from different school, came with their challenges and helping each other how they can come with possible solutions;The workshops were conducted in a manner that really make me see things differently as a leader and to improve my teaching role; most of the things/disagreements I had when I started the course was sold. It is a very informative course for every DH; we were all engaged throughout the lessons which made it easy for us to grasp and enjoy the workshop; all modules were robust for my leadership skills everytime after finishing each module, different strategies was introduced that have a positive impact on my leadership skills; They were very helpful in terms of knowing how to run our department and develop the level of accounting in our schools and province **Department functionality.** Assessing department functionality; Helped me understand how to better run my department; ; I have been developed, I am going to contribute to effective and meaningful running of my department and will improve my school results; Functionality level through data analysis as it is a key to find all challenges about success of the department and all know how to deal or implement what is a relevant solution **Instructional Leadership.** I got clear direction of what to do as a manager in my department and how do I work with my team as an instructional leader; Instructional Leadership; leadership style; I now have a clear view and 'know how' of developing and changing my department into a more functional and results driven; I can now work with others ie. Involve my subordinates; instructional leadership, learner support and own growth; the module on instructional leadership; instructional leadership and learner support; the way in which accounting should be taught in schools and instructional leadership; instructional leadership; it has made managing and leading my department my department much easier and clearer; instructional leadership as a model to lead teaching and learning of accounting;. It will assist us a lot. it gave me a 'focus' to make sure where my attention should be directed to; instructional leadership; **Data driven decision making.** Data analyses, Making use of data; I can use data for self-evaluation and that of others; the use of data; analysing/using data to make decisions. It encourages making full use of

diagnostic analysis to benefit learners; As a leader I am able to take informed decisions.; to find out where lies the problem using data; improvement strategies that are developed once data has been collected and analysed; I will hold department meetings with confidence, discussing issues that focus on the future of the department; using data to make decisions; using data to analyse results

Subject improvement plan and Department Management Plan. To improve my leadership style by preparing an improvement plan.

Teaching and learning using a taxonomy. Bloom's taxonomy. Did gain a lot of knowledge; using Bloom's taxonomy levels.

DH growth and development. Own growth and development; sharing of knowledge, learning to do things differently to be more effective as a DH; power of control or influence for our subordinates positively; my own growth and development I will from now on implement;

Supporting teachers and learners. Importance of knowing and understanding your teachers;

educators from different schools giving their opinions on the matters that affect us and the way in which the lecturer takes time with us to make sure we understand the purpose of this; how to be a good leader and how to manage my department as part of developing data and how to improve performance of my learners and staff; to be a good leader / DH of accounting

Suggestions and Concerns

Change management / Theory of change…Everything is perfect and if we can get more of this we will be the best DH's ever; the workshop was excellent and I benefitted a lot; More time must be allocated to this training and the scope of coverage must be throughout the province;

More Support needed. Open more doors for other subject leaders to go through such programs; To do workshop for learners about support care and management not for teachers (be for learners); Make it a diploma course; discuss further on the findings on our ratings eg. More approaches on Types of leadership; this should be done during school days so that DH's can have a fair chance of attending because it is very helpful for middle managers'; DH development as it needs more administrative work and we have a workload of teaching learners; If this can be done every two years to keep the level of Accounting very high in Gauteng; Timeframe; continuity to avoid gaps of information; make it ongoing; Module 5 (DH own growth and development); teaching and the accounting teacher; class visits, some teachers view it negatively; Care of management; More should be done on teaching and the accounting teacher; Open more doors to other subjects as I am a Business Studies specialist; Time of 4 days should at least be stretched to 4 weeks or two weeks; It was too short, not enough time for the course; Give examples/frameworks of management plans;

An extra lesson to reflect as a class on all sections eg. Blooms taxonomy; I think the workshop could be extended to other subjects eg. Economics, business studies; More strategies and approaches to engage us with new skills to implement in my department; If this was to be made a year long training, DH would be well-inducted on their duties as managers; To do workshop for learners about support, care and management and not for teachers; 'I wish our principals could know that sometimes it's frustrating to be a middle manager. When we suggest things they refuse and it hinders you a little because you want to help learners not that it would benefit you'; Can you give us a full course on leadership skills for accounting. A proper qualification to be awarded to the candidates upon completion of the training; This should be done during

school days so that all DH's can have a fair chance of attending because it is very helpful for middle managers; Discuss further on the findings on our ratings. Eg. Type of leadership;

6.3.7 Conclusion of Part 1 of Chapter 6

Significant evidence from the DH data in this chapter includes the value and benefit of developing middle leaders in the areas and aspects that support them in fulfilling their leadership role, and not to assume that being in a position of leadership means they know how to lead. Evidence from Chapter 5 suggested there are many difficulties experienced by middle managers but evidence from this chapter suggests that the role, responsibilities and practice of DHs can be strengthened through leadership development.

6.4 PART 2 – SUBJECT ADVISORS

6.4.1 Introduction to Part 2

The intervention was presented in two parts: firstly, to Accounting DHs/ middle managers, and, secondly, to the Gauteng Province Accounting Subject Advisors. A meeting was held to inform them about the course that would be piloted with DHs at underperforming schools. The reason for this meeting was to allow subject advisors to understand the purpose of the Accounting leadership development programme for schools, classified as 'underperforming' in the subject Accounting and, more importantly, to understand the role that subject advisors can play to support DHs in effectively leading their subject and in understanding their leadership needs.

It was at this meeting that the subject advisors asked to go through a similar development course, in order to understand what DHs would be exposed to in developing their leadership skills, as well as to focus their efforts on developing themselves as Subject Advisors in their supportive role towards school leadership. Subject advisors were taken through the programme as supporters to their Accounting school leaders. They engaged with how to assist and develop DH leadership capacity. Most subject advisors expressed themselves as master teachers but the focus in this programme was on their advisory role to leaders of the subject as a key partner in the development of school leaders.

The five modules in the programme designed for Subject Advisors largely mirrored the focus

of the DH course. They were as follows:

Module 1 engaged with how best Subject Advisors could assist DHs on using data for understanding their context and for decision making, as well as with ways to assess and strengthen leadership and department efficiency. **Module 2** directed Subject Advisors to recognize leadership as involving supporting DHs as instructional leaders, and the benefits of leading this way were explored. Strategies in assisting DHs to develop as instructional leaders were discussed. **Module 3** focused on the challenges of teaching Accounting in the Accounting classroom to support learner understanding (including a focus on Bloom's Taxonomy). It examined how to strengthen teaching especially using a cognitive thinking and reasoning skills framework. Moreover, the Subject Advisors' role in strengthening the leadership of teaching was dissected. **Module 4** examined learning from an Accounting learning perspective as well as overall learner welfare. This module focused on the subject advisors finding ways to use their role in assisting DHs overcome unique learner challenges in schools. **Module 5** explored possible ways for Subject Advisors to develop professionally as in their role to assist DHs develop within their capacity and context.

As with the DH intervention**,** individual and group evaluations were done at the end of each day to provide feedback on what content in the programme was useful to the participants, and which provided ways to strengthen their advisory capacity in support of the Accounting leadership at underperforming schools. Also, during the sessions, development activities were conducted and feedback presented by smaller groups of subject advisors. An individual course evaluation was also done at the end of the course.

Below is the response rate received from Subject Advisor participants.

TABLE 6-7 (PART 2): SUBJECT ADVISOR INDIVIDUAL AND GROUP RESPONSE RATE PER MODULE

Number of individual participants	Module 1	Module 2	Module 3	Module 4 & 5	Course evaluation
Attended	**15**	**13**	**14**	**12**	
Completed individual reflections	**12 reflections**	**9**	**12**	**11**	
% reflections received	**80%**	**69%**	**86%**	**92%**	
Group reflections				**n/a**	**n/a**
There were 20 Subject advisors in Gauteng at the time of the pilot leadership skills course with one Chief Subject Advisor who did not attend any of the sessions. 5 attended once, 3 attended twice, 5 attended three times and only 7 completed all 5 modules consisting of four sessions. The Subject Advisors that could not commit to being active throughout the course, either could not cope with the demands of the course or could not reschedule other appointments on the days the course was offered. 47% (7/15) of Subject Advisors completed the course by attending all 4 full day sessions.					

6.4.2 Module 1. Subject Advisors' Course

In this module the participants began with an activity involving assessing their effectiveness as a Subject Advisor, using purposeful and practical indicators. Part of Module 1 was also designed to understand their role in supporting the DH in order to improve their level of effectiveness using everyday measures. The module also included using available data to support the DH in preparing Accounting Improvement Plans into the future, as well as using analysed data to inform and benefit the DH in working towards the Department Management Plan.

After this session participants rated their understanding, involvement and what they found beneficial about the content. Comments received were as follows: Session 1 – SA.

TABLE 6-8: MODULE 1 SESSION 1 – SUBJECT ADVISORS

NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
		Very unhelpful	Unhelpful	helpful	Very helpful
	0	1	2	3	4
Assessing YOUR effectiveness as a Subject Advisor using functionality indicators NR=1			1	7	3
Understanding your role in supporting the DH in improving their level of effectiveness using functionality indicators			2	4	6
Using available data to support the DH in preparing the Accounting Improvement plan	1		1	6	4
Using analysed data to inform and benefit the DH in working towards the Department management plan	1		2	6	3
Beginning the process of developing a Subject Advisor management plan NR=1		1	1	5	4
	Too slow	**Suitable**		**Too fast**	
The pace at which the work is covered		9		3	
	Too difficult	**Suitable**		**Too easy**	
The level at which the work is covered		**12**			

Individual comments on the beneficial aspects covered in this module
We learnt: How to support DH's; empowered me; exchange of knowledge; making me aware of my responsibility to empower my DH as the leader of the department and not focus only on the Accounting teacher; that focus should be on the DH to monitor and support their teacher; supporting both my DH and the educator; gave new ideas about data analyses; very empowering and helped me to guide and assist DH's; **More support needed** 1 Subject advisor commented on the ffg. "more group work so that we are clear on how to go about

Group comments on the beneficial aspects covered in this module

Change management/theory of change To Change our mindset about DH involvement in managing the subject; about our weaknesses and how to improve being more effective; our role and the role of the DH+ data analyses+ not to overlook the DH; the role of the DH and the lack of support to DH's; to analyse myself about the lack of support I give my DH's;
Most helpful Strategies to engage DH's in monitoring and supporting them; importance of empowering DH to empower teachers in curriculum delivery; data analyses; found our weaknesses; **Appreciations** interactive – we were able to give an opinion and input; a vibrant constructive training. Appreciate the presentation.

6.4.3 MODULE 2 – SUBJECT ADVISORS

In Module 2 Subject advisors had to recognize leadership as involving supporting DHs as instructional leaders, and the benefits of leading this way were explored. Strategies in assisting DHs to develop as instructional leaders were explored.

TABLE 6-9: MODULE 2 SESSION 2 – SUBJECT ADVISORS

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
		0	**1**	**2**	**3**	**4**
	Feedback Activity: Data driven decision making				5	4
	Understanding the concept of INSTRUCTIONAL LEADERSHIP through research				5	4
	Exploring your ROLE as an INSTRUCTIONAL LEADER				6	3
	Case Study (Suburban public school): An effective Accounting Department				6	3
	Activities (Module 2) – Defining instructional leadership for oneself using key concepts, short group activities, short questionnaire on time management				7	2
	Work in progress towards an ADVISORY plan towards supporting DHs' becoming effective instructional leaders				7	2
		Too slow	**Suitable**		**Too fast**	
	The pace at which the work is covered		9			
		Too difficult	**Suitable**		**Too easy**	
	The level at which the work is covered		**9**			

Give aspects of the session that you found useful and beneficial
I learnt: to understanding my role as instructional leaders;; Each participant is given a chance to participate instructional leadership; to be challenged to relook at how to solve issues (and place or seek new focus areas); enrich my knowledge; able to use given information in supporting DH's and teachers; gave clear understanding / explanation of what is expected from me (S.E.S). case studies – reflection **More support needed.** The workshop should focus on the SMT of the school too e.g. deputy principal should monitor DH; long assignments Change management / Theory of change – I've learnt that there is much to do as an instructional leader than what I knew; Very informative/developmental/ eye opener; informative.

Appreciations

Thank you for your confidence in leading and coordinating;

Subject Advisor Group Evaluation Form Module 2

We learned: Proper analysis of data, instructional leadership – concept and application, what is expected from us as instructional leaders; the role of the instructional leader and what to expect from the DH, Deputy, principal and of ourselves; how to develop DH's,

Most helpful

Definition of instructional leadership – the key words; Understand my role as a subject advisor (s) will provide direction to the DH effectively; influence and impact. Everything learned is helpful; The examples (real situation) into your presenatation. Articles (research) provided much information;

Change management / theory of change

why I should do it and how to be effective as an instructional leader; I now have over my role as SES; It is unambiguous and straight to the point

More support needed: If resources can be availed to train the Deputy Principals because they also need to monitor the DH.

6.4.4 Module 3 Subject Advisors

This focused on the challenges of teaching Accounting in the Accounting classroom to support learner understanding (including a focus on Bloom's Taxonomy). It examined how to strengthen teaching especially using a cognitive thinking and reasoning skills framework. Moreover, the Subject Advisors role in strengthening the leadership of teaching was dissected.

TABLE 6-10: MODULE 3 SESSION 3 – SUBJECT ADVISORS

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
		0	1	2	3	4
	Feedback Activity: Approaching challenges as an Instructional Leader				5	7
	Literature (Dr Steinberg's, 2015 study) on Teacher Emotions				4	8
	Understanding and exploring your role in giving support to teachers where necessary – a developmental approach				4	8
	An approach to teaching Accounting effectively (Model of practice)				4	8
	Extra Readings to take away: Education literature: "The Two Purposes of Teacher" & "Keeping Improvement in Mind"				6	6
	Work in progress towards a SUBJECT advisory plan to support the Accounting improvement plan & DH management plan for 2016 & 2017				8	4
		Too slow	**suitable**		**Too fast**	
	The pace at which the work is covered		11		1	
		Too difficult	**suitable**		**Too easy**	
	The level at which the work is covered		**12**			

Aspects of Module 3 that were useful
This will assist in supporting and monitoring DH's and learners and teachers; to prepare DH's to think outside the box; very interactive; unpacking of Bloom's taxonomy(2), dealing with troublesome and threshold knowledge (2); outlining of the Bloom's taxonomy; troublesome knowledge and threshold knowledge Teacher emotions; that also the committed teacher needs to be supported Theory of Change/change management. Developmental; open up the way I was thinking; engaging us and encouraging us to think deep and be positive in helping our DH's More support needed "that we work under pressure and there is a lot to learn in a limited time"; "this should be a one year programme" Appreciations The content of the workshop; content covered in the workshop; Thanks!

Module 3 GROUP reflection- Subject Advisors

We learnt that DH's are very important in our job/task; challenges of teachers and how to address them, supporting of teachers and to make accounting easy, building confidence of teachers by acknowledging good work; how to support both the committed teacher and the despondent teacher, think beyond performance-listen and offer more than subject support to the DH's and teachers; approaches of teaching accounting in class; **Change management/ theory of change** To think outside the box
Most helpful To be creative in Accounting; the content and related notes; tutoring, opinion sharing, engaging material
Appreciations, Concerns, Suggestions Sharing knowledge with us; sessions must follow each other and not be so far apart; avail some presentations electronically; contributions by the tutor and the peers, efforts of wits to help us enhance our knowledge, helping us to empower and motivate our teachers.

6.4.5 Modules 4 & 5 Individual Responses – **Subject Advisors**

Module 4 examined learning from an Accounting learning perspective as well as overall learner welfare. This module focused on the subject advisors finding ways to use their role in assisting DHs overcome unique learner challenges in schools. **Module 5** explored possible ways to professionally develop as in their role to assist DHs develop within their capacity

and context.

TABLE 6-11: MODULE 4 & 5 SESSION 4 – SUBJECT ADVISORS

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
		0	1	2	3	4
	Feedback Activity: Analysis of a Class Visit report prepared by a DH				3	8
	Curriculum support through Bloom's Taxonomy				3	8
	Evidence based case study-Learner wellbeing and DH Growth & Development				4	7
	Lifelong Learning & Reflective Leadership (Professional & Influential Leadership)				1	10
	Readings & activities in this Module					11
	Completing your subject Advisory Plan to support an Accounting improvement plan and DH Management Plan				3	8
		Too slow	**suitable**		**Too fast**	
	The pace at which the work is covered		9		2	
		Too difficult	**suitable**		**Too easy**	
	The level at which the work is covered		**10**		**1**	

Aspects of module 4 & 5 which were most useful and beneficial
Change management / Theory of change it was very informative and beneficial to how I can do things for my DH's equipped with skills and knowledge to support DH's to be best at managing their departments in schools How to assist the DH to give feedback to teachers after a class visit; the informal discussions on class visits and influences focus on learners wellbeing and what a difference it will bring if teachers, parents, community and the schools are involved; support due to the learner for better performance; the learners also need support from all the stakeholders; concentrate on learners that are willing to learn & improve and teachers that are willing to work leadership skills and how to use that to influence reflective leadership; it has given me more insight in preparing for a DH training session for term 4 **More support needed.** One or two more hours spent on this module

6.4.6 CONCLUSION OF THE DEVELOPMENT PROGRAMME

TABLE 6-12: Module 1 – 5 - Individual Course Evaluations: Subject Advisors

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
		0	1	2	3	4
	Module 1 Assessing DH Department Functionality Level & Data Driven Decision Making				1	7
	Module 2 Instructional Leadership as a Model to Lead Teaching and Learning of Accounting					8
	Module 3 Teaching & the Accounting Teacher				1	7
	Module 4 Learner Support, Care & Management				1	7
	Module 5 Your Own in DH Growth & Development				1	7
		Too slow	**suitable**		**Too fast**	
	The pace at which the work was covered		7		1	
		Too difficult	**suitable**		**Too easy**	
	The level at which the work was covered		**8**			

Individual comments about the usefulness participants found from the complete course

Skills learnt: "That DH's should be recognised when doing school visits more than the subject teachers"; "developed and enriched my knowledge. My thoughts have been changed on how to approach DH's"; "application on what was presented", "Given more insight into planning and assisting DH in managing the curriculum at schools"; "the application in 'real' situations"

Change management/ theory of change. "The workshops were very informative and capacitating", "the level of support to be cascaded to schools will improve"; "making us aware of the way in which we support our DH's"; "DH's are more prepared to carry out this task. They are confident"; "The course materials were very useful"

More Support needed. "Increase days allocated for the course"; "the pace sometimes became too fast"

Concluding comments and overall findings for Part 2 of chapter 6 – Subject advisors:

This part of the chapter supports the argument that DHs are an underemphasised level of leadership from the perspective of the subject advisor. The level of engagement that has taken place in this program suggests that participating subject advisors now recognise the need to include DHs as a more significant part of their plans. It appears that Subject Advisors have begun embracing the concept of being key partners in the development of Accounting school leaders. The individual and group reflections suggest they have explored a supportive role in the leadership of Accounting DHs and a positive influence may in turn be possible to make a difference, especially in the leadership of Accounting in underperforming schools.

6.5 SUMMARY

The chapter involved reporting on the reflective reports collected during, and at the end of, each session of a short course in leadership development undertaken by a group of Accounting DHs from underperforming Gauteng schools and their Subject Advisors. The course for Subject Advisors was designed to reflect the content of the DH course. Feedback from individuals and groups of participants was used to document the experiences, possibilities, challenges, limitations and setbacks perceived by the participants. Both DH and Subject Advisor reflective data analysed suggest that the development learning was

appropriate to both sets of participants. Findings in both Parts 1 and 2 that gave participants opportunities for reflection and practice indicated that new knowledge regarding the development themes was valued.

In the following chapter (Chapter 7 – Phase 3 of the data analyses process) data from individual interviews, analysis of documents and (proposed) focus group discussions, are presented and analysed. This data was collected from a sample of Departmental Heads about two and a half years after the leadership development course. Documents to be analysed include those concerned with planning and executing subject improvement plans and management plans.

CHAPTER 7: PHASE 3 DATA ANALYSIS (INTERVIEWS)

7.1 INTRODUCTION

The purpose of this chapter is to present an analysis of the data derived from semi-structured interviews conducted with a sample of eight of the DHs and five of the Subject Advisors who had taken part in the leadership development course discussed in Chapters 5 and 6. An additional interview was conducted with the Senior Provincial Coordinator and this is also included. The chapter describes (Section A) in what ways this group have, or have not, reconceptualised their role, responsibilities and practices in response to the leadership course, as well as the setbacks and challenges they have experienced. In addition, documents provided by the DHs are analysed (Section B). In Section C the responses of the Subject Advisors are provided. This Phase 3 of the data collection thus involves the analysis of interviews and other qualitative data, designed to provide relevant responses to the research question and sub questions.

DATA PRESENTATION AND ANALYSIS

7.2 SECTION A

7.2.1 Phase 3 DH INTERVIEWS

TABLE 7-1: INTRODUCING DEPARTMENTAL HEAD PARTICPANTS

School	School A	School B	School C	School D	School E	School F	School G	School H
District	Ekhurhulen i North	Jhb Central	Jhb East	Jhb West	Jhb South	Jhb South	Jhb Central	Jhb East
Pseudonym of interview respondents	Nelly	Gugu	Marvin	Stella	Jerome	Molly	Given	Joseph

7.2.1.1 Descriptions of the Participants in the Study

Data was collected by conducting semi-structured interviews. The individual and specialised experiences of the eight Departmental Heads interviewed and their context is summarized in

Chapter 4 (see pages 99-105). With the exception of one DH (School H) all interviews were face to face.

7.2.2 The following Section Presents a Discussion of Themes raised from the Interviews

In order to answer the key research question, three sub-questions have been outlined. The themes that were identified (which are indicated below) were all derived from the responses of the interviewees, and are interrelated and guided by the study's main research question and sub-questions.

Main research question: How might contextualised leadership development in underperforming schools transform school and subject leadership practice?

1. ***Research Question 1*:** What challenges do underperforming schools bring to the roles and responsibilities of DHs?

7.2.2.1 INTERVIEW ANALYSIS THEME 1: CHALLENGES FACING THE ACCOUNTING DISCIPLINE

A. Findings. The dropping numbers

All eight DHs expressed concern around the dropping learner numbers. The subject is perceived as difficult and the many difficulties learners experience are emphasized below**:**

Given (School G), shared that from 2015 – 2018 the numbers enrolled for Accounting have dropped significantly which she associates with the low levels of maths enrolments: "The culture of learners here do not like maths so Accounting also will have low numbers". Also learners are forced to choose between the science or commerce streams, so that learners that do take pure maths often take the science route. (This situation changed when the policy rule changed in 2019, allowing learners to take Accounting with maths literacy). Given reported that the work ethic amongst teachers and learners was good in her school. It is a small school which only started the FET phase in 2014. The first matric class of Accounting was in 2016, there was no matric Accounting in 2017 and a really small class in 2018. Given as teacher and DH personally also feels the subject is difficult for both herself and her learners.

Gugu (School B) finds that the numbers have dropped severely over the past few years. The Accounting numbers used to be very high. When the school made a decision to allow only

learners that do pure maths to take Accounting, it negatively influenced the numbers enrolling in Grade 10 Accounting. Learners also felt it became more difficult after the changes in the curriculum which also had repercussions on the numbers. Since 2018 the policy has changed and now learners can also take Accounting with Maths Literacy. This has been welcomed by this DH and she is hopeful now that numbers could increase again, but many learners have changed to Tourism at this school as an easier option. This situation has also been encountered at School C. This has been a school decision as the results in Accounting have been lowering the average school performance each year. However, another option that has opened up in Gugu's school is that learners can take a combination of Accounting and physics. DH Gugu has decided to leave Grade 12 and go to Grade 9 to improve the numbers of learners choosing Accounting. She has made a conscious decision to use methods that bring interest to Grade 9 EMS. This decision to have senior people teaching at the lower levels is one of her attempts to enable leadership of Accounting to improve the foundational understanding that is required to get a stronger group of learners in the FET stream. This is also an attempt to give the new grouping of Accounting and physics a chance to grow in learner numbers. (Gertrude has made a similar decision using middle level leadership approaches in her school).

Jerome (School E): "The number of learners have dropped. In the past it was more. It has just changed drastically after Accounting, they have this part of commenting, analysing questions, on these things, so learners they say it's as if it's difficult now. So we had that problem. Drastically we lost many learners". [He emphasised the drop in numbers both in 2015 and 2018]

Molly (School F)**:** "Looking at the Accounting performance in my school, as a DH I just feel like there is more things to be done. Because most of the time you can see to it that the results of Accounting it is not pleasing…trying to build up our Grade 10 from Grade 9 so that they can understand the learning area through that teacher who's teaching FET, maybe they will say, we are going with you to Grade 10. That's why I put four educators so that they can help one another. And those other two will grab those who are having the knowledge, or those who are interested in doing Accounting in Grade 10"

A. Findings. Completing the curriculum

Extra classes. All eight DHs said that extra lessons are used as a way to complete the curriculum in all grades from Grade 8 to 12. It appears to be the main form of intervention used to complete the curriculum**.**

Jerome (School E) asserts that there are many reasons learners do not take up Accounting in Grade 10 and the difficulty in completing the curriculum and the allocation of time for Accounting in EMS means a lot of morning and afternoon classes have to take place to complete the curriculum which may be the reason for learners not coming into Grade 10.

Stella (School D) asserts that completing the Accounting curriculum is really problematic and one of the biggest problems the accounting subject faces. Effort is made to complete but even with extra lessons, there is no time for re-explaining. She emphasised the importance of keeping to the plan, but having a different plan for those that do not understand.

Molly (School F) asserts that **e**ven though she believes that all Accounting teachers do try to complete the curriculum there are times when teachers get behind due to illness or other activities held at the school, as well as when there are strikes which have a negative impact on the teaching and learning plan. She finds that the FET curriculum (Grade 10-12) is always covered and she said that what assists is that "monitoring and controlling of learning and teaching encourage educators to be on a par with the ATP" and "if there is a backlog the educator must have an intervention programme to cover the backlog". Again it appears that the difficulty is to complete the senior phase curriculum, and she accounts for this by a shortage of textbooks, learners not being serious about the subject, and educators absenting themselves. She described the challenges that her Accounting teachers face due to a language barrier as their learners are not able to understand the content; they have learners who are problematic and uninterested in their studies, who don't attend classes, or the intervention programme (afternoon classes), and don't bring the books or resources that are needed during class. There is also a shortage of textbooks, especially in the senior phase.

Given (School G). "A big challenge in the department is completing of the curriculum where learners are rushed to complete without understanding because of too much work in EMS per term. This is a challenge for the teachers". She has also highlighted that the school does not have computer facilities, technology-aided classrooms or resources nor any accounting

software available to teach aspects of the Accounting school curriculum. As DH she also cannot facilitate the use of computer facilities for teaching of Accounting throughout Grades 8 to 12. Again, not all teachers finish the curriculum but extra classes are the strategy used to try.

Nelly (School A) however, said that completing the curriculum at her school has not been a problem and extra lessons with good attendance by learners has contributed to this, as well as the secondary school improvement plan (SSIP) program.

Joseph (School H) described the challenges faced in his department around completing the curriculum as: "The curriculum is completed each year with the Grade 11s and 12s by conducting extra classes in the morning, afternoon, Saturdays and during holidays. However, the struggle is especially with the Grade 10's where the whole curriculum is not covered because it is very long, and what exacerbates the problem is that most of the learners have not done the Accounting part of EMS in Grades 8 and 9 properly". None of his Accounting teachers (including himself) are teaching at the lower levels of the grades and EMS teachers are not well versed in Accounting and therefore teach more of the other content in EMS and neglect Accounting.

A. Findings. The relationship between Accounting and EMS

The findings revealed by all eight DHs is that there is a poor foundation laid at Grades 8 and 9 EMS by unqualified, or poorly qualified, teachers, big classes, not enough time for teaching Accounting and not enough time for learners to grasp fundamental Accounting concepts. DH Gugu and DH Marvin specifically highlighted the schools' and senior management decision to promote tourism above Accounting to improve overall school results.

Molly (School F) believed that "the problem is that whenever I'm looking at Accounting, I don't know what is really happening because…I don't know if it was because the change of educators who are teaching Accounting, or it is because of the learners who are not understanding Accounting. I'm not sure about that…The problem starts in Grades 8 and 9, whereby when we introduce EMS, it's Accounting and…it's Financial Literacy and Economics. So learners, most of the learners, are not capturing Financial Literacy in the way that it's going to be maybe more interesting to them. They look at it as something that is

difficult for them. That's why we end up losing more learners in Grade 10. They will say, no, it's better for us to do Humanities than doing Accounting because Financial Literacy is very difficult". Consequently, although the DH acknowledges that learners need more exposure to Accounting and commerce subjects as well as more motivation, she concedes that more effort needs to be made when helping Grade 9's with career choices and subject choices for Grades 10-12. "Before the Grade 9's come across or completing this thing for the career choices if, let's say for instance, we do have resources, we do have connection with maybe banks, industries, everything that would be dealing with Accounting, everything that would be dealing with Commerce subjects, if those learners can be exposed to those plus activities, maybe it will change…another thing that is like a problem, a challenge, we are not creating exposure for the learners…maybe in Accounting we are doing cost accounting, it is being done practically somewhere there in the industries…But those learners they don't know it. They never saw it practically or they never heard someone saying 'I did Accounting and whatever I'm doing it is because of Accounting. I chose my career because I was in love with Accounting and now I'm enjoying what I have chosen'. So we don't have those motivations to the learners so that they can be able to love Accounting"

A. Findings. Non-specialist teachers at the Foundation level

There is a lack of understanding of Accounting amongst teachers.

Stella (School D) said "Teachers do not have knowledge of the subject, and some teachers do not do their work".

Mervin (School C) agreed that the difficulties facing Accounting education are largely because Grade 8 and 9 classes are too big and learners perform poorly and do not understand, or like, Accounting because they think it is a difficult subject. "Our Accounting numbers vary year to year, mostly according to our Grade 9 teacher. If they get an educator who explains well, they choose Accounting from Grade 10, and if not, they don't and the subject suffers"

Jerome (School E) said that he has an unqualified teacher at the senior phase level: **"**A young inexperienced teacher was appointed who has also not studied Accounting apart from when she herself was in matric. So her teaching is not based on any tertiary studies in the subject".

Joseph (School H) described other challenges Accounting faces being that some classes are too large and (again) teachers in the 8 and 9 grades are not fully qualified to teach Accounting.

A. Findings. The importance of good teachers in teaching both the foundational knowledge and the FET phase

Poor quality teaching (lack of content, curriculum and pedagogical knowledge) is a major setback for the performance of learners. In Grade 10 learners choose Accounting (or not) depending on how well their teacher taught them. If the teacher is not effective the subject suffers because learners base their willingness to continue depending on the ability of the teacher.

Stella (School D) was very unambiguous about the work ethic of teachers at her school. She feels that teachers, during their training and as a result of Department of Education policies, are often 'spoon-fed' without being required to plan for their own lessons and tasks. Whilst this allows for consistency across the Province and country, she believes that it makes teachers sit back and follow without applying themselves: "If you set an activity yourself, you will make sure that you teach it well… Equipping your accounting teachers with resources is one thing, but making sure their teaching is up to standard is perhaps even more important". She asserts it is very difficult to instil a good work ethic or change a culture and motivate teachers to be a good example. She believes that actions speak louder than words and if a teacher has good lessons, they will attract good learners that will be motivated to work hard". However, "preparation is key. There should be consequences if you not delivering a well planned and executed lesson at each and every lesson. High expectations are not negotiable".

A. Findings: Accounting teacher challenges.

B. Progression of learners. The 'progression' of learners to higher grades who have not passed their current grade, exacerbates the situation of poor learner performance in the FET phase and the preparation of learners for the tertiary sector. This is one of the difficult setbacks that not only schools are facing, but the subject is facing as well. It creates difficulties for both learners and teachers in many ways.

Jerome (School E) also speaks about the problem of the Education Department policy of 'progressing' learners. He feels strongly that this policy needs to be revisited by the Department because it exacerbates the problem of poor pass rates in Accounting. He feels the Department needs to find a different way around this matter. "…this is a big challenge because in grade 10 the learners that are going to be progressed to grade 10, grade 11, only to find that those learners they did not pass Accounting…you don't allow maybe those learners then your numbers are going to drop. That is a fact. And then if you are going to try to pay attention to these learners who are progressed I was supposed to conduct extra classes with grade 10, extra cases with grade 11, and 12 to iron out where lies the problems..."

Stella (School D) finds that her school, as is the case with many public schools, faces difficulties in sourcing qualified Accounting teachers. She feels that having a teacher in class is preferable to having no teacher. However, this comes at a cost which is evident in the quality of performance and level of understanding of the learners.

Gugu (School B) explained that the Accounting results are not as good as other commercial subjects and acknowledges they are struggling in this subject. Her subject improvement plan has taken this into account and her plan to improve results going forward is to adopt the method of team teaching. "As we have another teacher who's teaching them in Grade 12 and I'm also teaching them next week so during the class they are taught by their teacher, then in the afternoon they are taken by either me or the Grade 12 teacher. We also considered inviting another teacher from another school to come and help the learners". She feels the decline of results in the past could be associated with the Grade 12 teacher not doing enough and not completing all the work required. This improved in the following year as the teacher was changed. Also the need to have teachers perform their work and not slacken is a cause for concern for Gugu.

Molly (School F) saw other challenges teachers faced as the teaching conditions in overcrowded EMS classes at the Grade 8 and 9 level. Teachers also deal with learners fearing the unknown and having a negative attitude that Accounting is a difficult subject. What was positive to note however is that her teachers work as a team and when any are behind they all get together and share activities and preparations for their classes, which influences the team to stay on track. She mentions that teachers are hard-working and committed to

completing the curriculum as well as always encouraging learners to take up opportunities to improve their performance. There are many other efforts also made to support improved learner performance by conducting extra lessons organised by the school, and bringing different tutors from different schools to help learners. She also closely monitors every intervention plan with learner attendance and integration. Grade 12 accounting results in this school over the last 5 years have improved which she attributes to extra lessons conducted and the Secondary School Improvement Programme (SSIP)[17].

Joseph (School H) also described other challenges Accounting faces as classes being too large and teachers in the 8 and 9 grades not being fully qualified to teach Accounting.

Jerome (School E) explained that he is not only the DH but also the only Accounting teacher. Even though he has been teaching Accounting for a long time he admits to struggling with some topics and would welcome development in this area. He needs help related to the content and methodology of these sections. He has requested that his subject advisor even assist him teach his learners because he has more insightful ways to teach.

A. Findings: Learner challenges.

Poor mathematical ability. Another problem area is the approach of learners taking or not taking Accounting based on the pure mathematics or mathematics literacy issue raised above.

Stella (School D) feels the teacher is key to making sure learners' difficulties in maths are not problematic in Accounting: "learners starting accounting in grade 10 do not have the prior knowledge needed from a mathematical perspective - example working out accumulated depreciation when they cannot work out percentages, leaves ample gaps for the Accounting educator to fill"

Gugu (School B) sees the major challenge in her school to be uncooperative learners who do not have a work ethic, do not attend the extra classes arranged for them, and are the struggling

[17] The Secondary School Improvement Plan (SSIP) is a country wide intervention to improve learner performance especially in the NSC each year designed by the Education department to improve the content knowledge of grade 12 learners in many subjects, Accounting being one of them

learners who do not perform +well.

DH Jerome discussed his involvement with ex learners - He explained that he is not aware of exactly where his learners go after matric, but he is aware that many do not 'make it' to tertiary education and 'even the ones that do go often cannot cope and drop out'. He highlights that unemployment is high and many learners that leave his school settle for menial jobs, for instance in Pick n Pay. Positive factor: Unlike other schools in this sample though there isn't a problem with overcrowded classes.

7.2.2.2 INTERVIEW ANALYSIS THEME 2: THE CONTEXT OF LOW PERFORMING SCHOOLS

A. Findings: Socioeconomic challenges

According to most of the interviewees, socioeconomic problems such as pregnancy, child-headed households, rape, and abuse negatively affect the teaching and learning environment. Learners are either living with grandparents, take care of themselves, or experience some form of abuse or violence. They explained that on a daily basis there are lots of such cases. DHs expressed a lot of concern for the learners and questioned their readiness for the future.

B. Findings: Lack of support from parents – According to Mervin the school and the team even open school on Sundays to meet with parents. However, many parents (and particularly those that school needs to talk to) do not attend. Another difficulty experienced by Mervin and Gugu was the lack of parental involvement

C. **Findings:** Shortage of resources and disruptive teaching and learning environment. DH Jerome mentioned past years' papers, which learners use to practice and prepare for assessments, are an important resource for Accounting learning. As School E is a 'no fee' school "no working printers are available, there is no paper for photocopying and so on. Learners themselves do not have the money to buy their own textbooks and other resources. The Department's allocated budget is not enough". This affects the quality of teaching and learning because "learners should be working through these papers consistently to improve their level of preparation towards the subject. The printer is too costly to run and there is no toner, nor ink and Education Department can't help because

they themselves send soft copies on account of a lack of resources and similar challenges at the District level. Textbook retrieval rate is also poor because learners lose their textbooks or do not give them back to the school".

Joseph (School H) also discussed challenges including insufficient textbooks and other learning materials as well as large classes at the lower grades affecting the teaching and learning environment.

Mervin (School C) noted that the teaching and learning environment is affected by many disruptions from both inside and outside. He describes these negative factors as involving theft and burglaries, losing a lot of teaching time per week with many disturbances that affect the contact time, having no water, and outside input like NGOs' visiting the schools often and taking teachers and learners out of class, malicious involvement of involved parties tampering of services; even theft of money for textbooks by the school's own SGB or principal. He also adds that late-coming and absenteeism by learners is a hindrance and that even the staff are problematic, coming late and leaving early and being absent without good cause. He also mentioned poor discipline amongst learners; corruption leading to money being unavailable for textbooks and a lack of transformation (for example, questionable appointments of non-contributing members being elected onto the SGB).

Stella (School D) emphasised the very disruptive teaching and learning environment as a negative force for change. Too much time is wasted disciplining learners and overall poor time management is a culture at the school. Again, there are too many disruptions, teachers are not fully qualified, teachers are absent or out of class often, and too much of time is spent disciplining learners. This poses many challenges for her as a DH because effective leadership and management systems are not in place – for example poor discipline is coupled with insubordination and lack of support from teachers. She sees the systems put in place by schools and SMTs involve a 'dependency culture' where nobody takes responsibility, which is to the detriment of the teacher, the subject and the school. She said that: "Public schools spend so much time on discipline issue because they do not have systems in place or members of staff don't follow that system… This leads to less time being spent on teaching."

D. Findings: Discipline

Jerome (School E) the greatest challenge experienced at this school is discipline. They have difficulty in improving the performance of learners. Jerome feels the teachers themselves cannot cope with disciplining the learners. He doesn't really know why learners lack commitment to learning and do not have a work ethic, why homework doesn't get done and why there are so many discipline problems experienced with learners. However, later he links not doing homework to teachers who have poor classroom management skills. He explains that he is aware that if discipline in the school and classroom improves it would have a positive effect on other factors. He also blames the lack of a code of conduct and the enforcing of this code as is done in Model C schools.

7.2.2.3 INTERVIEW ANALYSIS THEME 3: INTEGRATING ICT INTO ACCOUNTING TEACHING & LEARNING

Gugu (School B). Technology aided classrooms or facilities are not available and no accounting software is used by teachers or learners at Gugu's school. Integrating technology into teaching and learning is not taking place in her school/subject. The school has been equipped with smartboards, however the DH and teachers have not used them for the entire year (2018). They prefer to write on the chalkboard and have not explored the smartboards for Accounting yet. She also complained they are not very effective as they freeze. Even though teachers got some training on how to use smartboards, it was not adequate and there had already been an attempt to steal them.

Nelly (School A). Technology aided classrooms and facilities are not available and Accounting software are not used by teachers or learners. According to Nelly even though her school does not have technology aided classrooms, it does have other facilities, resources and software like a supportive subject advisor who shares a lot of resources, and the possibilities of partnering with universities to expose their grade 12 learners to tertiary studies that she as DH facilitates within her department. This situation in 2018 had changed positively since 2015.

Molly (School F). According to Molly no technology aided classrooms or facilities within Accounting teaching and learning are available, and no accounting software is used by teachers or learners. She is unaware of any exposure to integrating technology into Accounting, apart from the e-learning programmes arranged for educators by the District

Joseph (School H) also confirmed that Technology aided classrooms or facilities are not available for Accounting teaching and learning with no exposure to any Accounting software.

Mervyn (School C) Access to technology and Technology is still not seen as effective. Technology-aided classrooms or facilities are not available, nor is there any Accounting software.

7.2.2.3.1 Sub Theme. The Contextual Realities of Accounting Departmental Heads as Middle Managers

A. Challenges faced by DHs as middle managers. These are experienced by nearly all of the DHs as: a heavy administrative load, departmental reporting, and bureaucratic challenges.

Nelly (School A). (In 2018 she had over 20 years of experience teaching at Grade 12 level). The tasks she spends most of her time on are not only teaching more than a DH's prescribed load, but also overseeing teaching and the curriculum, administrative and departmental reporting, and supervising teachers as well as assisting other members of management. She doesn't really liaise with parents and spends least time in that area. She is overloaded with teaching which impacts on her effectiveness as a DH (for example she finds she is not able to go over or monitor books); the Principal does not involve DHs in his planning (he has an autocratic style of leadership). The DH's relationship with teachers and other colleagues are however satisfactory.

Gugu (School B) also has an overloaded portfolio where she is doing "a bit of everything" as DH (teaching more than a DH load, overseeing teaching the curriculum, administrative and departmental reporting, liaising with parents, assisting other members of management, supervising teachers and disciplining learners). She notes, however, that from the list provided, supervising teachers and disciplining learners is what she does for the least portion of her time. As a DH, supervising teachers should be part of her core function, but it isn't, despite information promulgated in 2018 which indicates that District officials do conduct workshops with DHs, where their compliance requirements are covered. However, the nature of these workshops, being compliance-based, is to emphasise tick sheets and submission requirements only.

Gugu (School B) explains that she attends an SMT (School Management Team) meeting every Monday where a focus file is used to deliberate on student and staff matters. This platform is used to discuss common challenges amongst DH's. She views her relationship with her Deputy Principal as a good one, and they work together on finding solutions. She also has respect for her Principal because he is very supportive and also motivates learners. He is always present when they meet with learners before and after school and even at weekends. He is also a good liaison between parents and Gugu as DH. He will assist with difficult learners if the occasion arises.

Molly (School F) also spends a lot of time teaching (more than a DH load) as well as all the other duties assigned to DHs ranging from administrative duties, overseeing teaching and learning, supervising teachers, assisting other members of management, liaising with parents and even disciplining learners. This was the same as when Molly reported in 2015. Her DH Leadership place within the SMT is limited – she does not appear to be included in the current employment procedures for Accounting teachers in her department. All of this suggests a lack of distributed leadership by the senior management at her school.

Mervin (School C). His time is also spent teaching more than a DH's assigned load, but emphasized that he finds teaching, liaising with parents, and assisting other members of management, as the most satisfying. Whilst he also disciplines learners he spends the least portion of his time doing this. However, what really distresses him are the poor relationships between the SMT members and the Principal, as well as corruption within senior SMT and SGB members. (He has no faith in the Principal and governing body and questions appointments to the SGB of new members who are illiterate). Mervin does not get support from this Principal and nothing gets done when he asks for assistance.

Jerome (School E) **specifically mentioned Absenteeism**. He has many challenges in running his department. While absenteeism within his department is beyond his control, it is very prevalent and affects the quality of education as well as the teaching and learning environment at the school. Educators coming late to classes is also a problem. He feels that some teachers abuse the system. Issues like this are issues that are not handled by the SMT as a united team. This has frustrated this DH: "SMT operate very loosely, not many collective decisions are implemented. Meetings are a talk shop". There isn't a system that is used and

he feels that monitoring tools are needed. [The researcher's personal notes on interviewing this DH indicate that she felt that he does not take responsibility for his role in teacher satisfaction, nor see the need to support teachers in his department as their manager/DH/middle manager, but tends to pass on the blame to the senior managers].

Molly (School F) indicated that she only sometimes observes her teachers teach but meets with them twice a month. The tasks she spends most of her time on range from teaching more than a DH load, overseeing teaching and the curriculum, administrative and departmental reporting, disciplining learners, liaising with parents and assisting other members of management.

Given (School G) mentioned that she did not undergo any formal (or informal) training for post of DH. She not only manages the EMS department but she is temporarily managing the Social Sciences department too. She is the only Accounting teacher in her school and has an EMS team of 5 teachers. The SMT meets once a term with the staff. Overall she feels neglected and overloaded – with only six free periods every six days (an average of one period per day). She therefore has only this period to carry out all her other functions. Every three months she is Acting Deputy Principal as well because the school does not have a principal. The District calls when they need to be given any information. Between the Acting Principal (current DP) and the 3 alternating DHs as acting DP's, they try to keep the school running.

Style of leadership and Ubuntu – She called herself a democratic leader and felt that the underlying principal of Ubuntu is what gets them through. She says this is a strong way in which they get things done and all management come together to make the running of the school a success. She did not share any of her documents however, but clearly indicated that all duties are allocated top down and with all the acting principal and deputy principal functions. Everybody on the management team fulfills these and they do not think a lot about the duties but just allocate them because somebody needs to do it.

A. Challenges faced by DHs in their role as Subject Leaders

Jerome (School E) accounts for his lack of success with his Accounting classes and learner performance as due to his overloaded role as a DH. He feels he cannot give learners extra

classes because of this demanding role.

Molly (School F) has no experience in teaching Accounting. Her experience and preference lies in Economics. However, she is very concerned about the drop in learners taking Accounting and the quality of teaching. She was trained to teach Accounting but has not done so before, and would welcome a refresher course in order to teach this subject.

Joseph (School H) shared that there hasn't been any professional development arranged for Accounting teachers over the past few years and, as DH, he has not been proactive in discussing with each year's results with his team, nor does he discuss the following year's workloads at Departmental meetings. He notes however that he has started to observe teacher lessons sometimes, and uses the feedback to decide the areas of teacher professional needs. He spends most of his time overseeing teaching and the curriculum, administration and departmental reporting – also supervising teachers in which he finds overseeing teaching and the curriculum to be most satisfying, and departmental reporting the least satisfying. They have made headway over the last few years in completing the curriculum through extended hours and Saturday classes for Grades 11 and 12. Results at this school has improved over the years and remained that way through intensive teaching of the curriculum by the June holidays and then intensive revision using past year papers.

A. Challenges faced by DH in their role as instructional leaders

Poor quality and poorly developed leadership across Accounting and the teaching of it is a major setback for the performance of Accounting and commerce teachers

Gugu (School B) As an instructional leader she uses her management plan to monitor teachers by making class visits that are unannounced, while the same applies to her own lessons. She encourages her teachers to visit her classes while she teaches. She also uses monitoring tools (morning and afternoon classes) and has a system of team marking. She emphasised that the leadership skills course she attended at Wits assisted her in how to draw up a subject improvement plan, department management plan, and in assessing her department's functionality. As an instructional leader she was also employing data driven decision making.

A very good relationship exists between this DH and her teachers. She encourages team

teaching and also delegates some of the subject leadership. She practices distributed leadership in certain aspects. She delegates leadership to others if she is not present and also helps her teachers with the marking of all the commerce subjects. She does not see her approach to leading her team as a top down approach. She asserts that top down leadership pushes and alienates teachers so she prefers to come together with them. She emphasised that she makes working well with her staff a priority. There is a lot of pressure from the district to meet deadlines, and she makes sure they always meet these deadlines. Even the principal from time to time has deadlines and makes demands on them. She helps her teachers meet these deadlines and takes trouble with her teachers and tries to understand them. This really helps with her relationship with her staff. The Accounting results are not as good as the Economics and Business Studies marks and the DH encourages her team to team-teach and help each other, including herself, with the different parts of the curriculum.

This DH a lot of time goes into teaching at the expense of being a DH – and she had the problem of helping learners catch up in matric and learn what they didn't know **"**I used to come here on Sunday, Saturday, because while I was teaching grade 12, my problem was, I only got them in grade 12. In 10 and 11 they were taught by someone else". The current DH load is also with the lower grades where time is also needed in managing the large numbers in these classes.

Nelly (School A) Instructional leadership is practiced by Nelly who meets with her teachers twice a term and observes her teachers' lessons often. She confirmed there was commitment amongst all the teachers in her department and that this has had a positive influence on the improvement in results. The challenge her teachers face is the lack of time on account of the long curriculum. Teachers attended CAPs training in 2012 to 2014 and District support is given by subject advisors each term to develop teachers. Other forms of professional development take place through analysing results as a diagnostic tool which assists in identifying topics which need attention.

Mervin (School C) noted challenges with senior management, including a lack of support from the Principal and facing many difficulties as a result of resistance by teachers.

Stella (School D) finds herself "being inundated with administrative duties, discipline issues, staff issues". She also experiences a poor working culture which will take time to change and

which negatively affects attempts to build a good work ethic. The system needs to find ways to strengthen a work ethic at all levels (principal/DP/DH/teacher/learner). Currently there is no good role model to follow.

Gugu (School B) again teaches more than a DH load, has to discipline learners, cover administrative duties and reporting as well as spending a lot of time liaising with parents. She spends least of her time overseeing teaching and learning, supervising teachers_and assisting other members of management. She only manages to meet once a month with her teachers.

Joseph (School H). His time is spent teaching more than a DH's load as well as overseeing teaching and the curriculum, supervising teachers but also disciplining learners and liaising with parents. What he notes in his portfolio as satisfying is liaising with parents whenever there are problems with the learners, and ensuring that the learner does the right thing in the end.

Molly (School F) In 2015 she had been a classroom teacher for up to 10 yrs. In 2018 for between 11 and 20 yrs. In 2018 she noted that she has not taught Accounting before, but she leads the subject. She said this about **Decisions taken at meetings:** "Each and every year, like each and every time when we do have a meeting, let me say, about the first meeting, we analyse our results, and see to it that we compare the results with the results last year. And see to it that what are the variables between 2016 and 2017, the way you taught us there...And then we have to come with a strategy, that how best are we going to do to change these results so that it is going to be the good result. The teachers will say, we are going to conduct morning classes, we are going to conduct afternoon classes. But I have to monitor them. That's why sometimes I'm saying, whenever I'm monitoring you'll find out that the teacher is saying I'm doing an afternoon class, whereas the teacher is going to give an activity to hand out. But what they say they're going to do, and what they're doing are two different things"

Her struggles with teachers

1. Catch up programs are not taken seriously by all teachers –

"I'm saying I'll have an afternoon class, and I can have a copy of this, as my afternoon class.

Instead of sitting down and give this as an activity to my learners during that afternoon classes, you find that there are others who just go to that class, issue this to the learners and that's all. That's the afternoon class. And if you can look at that, nothing has been done because you just aim a pamphlet to the learners and there is nothing that has to be done"

2. Absenteeism amongst teachers is negatively influencing the progress of learners

"And as there are some other constraints that we cannot control, which is beyond our control, you'll find that ma'am sometimes is sick, she can be sick maybe for…maybe for three weeks sometimes and just like this year, maybe during term two, ma'am was sick for the whole term.…whereby the teacher is absent, this is a challenge because those learners are going to lose for the day. And it's also going to be difficult for the teacher to go back".

1. Another challenge she experiences with her teachers is to get them to view her class visits as developmental and not for appraisal purposes only (the IQMS system implemented in public schools in South Africa). This poses a difficulty because teachers feel judged whereas her role is to identify areas in need of development.

"Looking at the class visit, it has to be linked with IQMS, the educator will ask me, are you coming for IQMS or it's just a class visit? But here we just want to see the progress. Whenever you are completing those performance standards, there must be something that you need to be improved or you need to be developed. Sometimes it's helpful because you are going to find out that there are some other things that the teacher is not doing well, or is not implementing in the class. But I have to come about it in a good manner whereby it is not going to cause conflict or not to expose the educator" Of all her duties as a DH she finds monitoring and making sure that teaching and learning is done effectively as most satisfying.

The Grade 12 accounting results over the last few years have not been consistent and she attributes the decline to a change of educators during the course of the year, which makes it difficult for learners to adjust. When there is an improvement seen in the results she attributes this to motivating and monitoring learners attendance for the SIIP programmes and 'outsourcing' an accounting teacher to the school to help learners with the problematic areas which they failed to grasp during teaching and learning with their teacher.

I. Research Question 2 – What Opportunities Do Underperforming Schools Create for the Transformation of Effective DH Practice?

Molly (School F) Leadership approach. Molly leads by example. She coaches her teachers whenever possible and also invites them to her class to share her methodology with them. As DH she does not take ownership of commerce subjects in the school, no motivation by DH for example in grade subject choices, which are left to the LO department. Since attending the leadership development course she has realised that, as DH, she does have the right to get involved, and is looking forward to working in the future with the LO department. However, she does not get involved in the appointment of commerce teachers – this signals that the Principal does not involve her as DH and points to his autocratic style of leadership. Also, when she has management problems she takes them to the Deputy Principal to solve. She monitors her teachers and then passes information on to the DP to handle. She realises that she needs more development here in order to take ownership of her leadership role as DH.

Jerome (School E). Jerome, on the other hand, appears not to be able to see and acknowledge his DH role in leading the school, or the possibility of his working with the leadership structures in the school. This stems from the fact that he is steeped in traditional Xhosa culture where elders are respected, and expected to lead. For example, he would not discipline a learner as he sees this as the task of the SMT and SGB as elders/ leaders. However, he needs to appreciate that you cannot work today as in the past. People do not respect elders, and parents handle discipline differently. He feels that "parents overlook discipline these days". This middle leader therefore removes himself from the solution. He suggests the idea of an ex-model C 'code of conduct' to be drawn up and implemented where there is parent and learner 'buy in' to make the procedures work. His approach however suggests that there are no detailed processes currently in place to overcome the discipline issues in this school, despite the fact that the problem is not because of overcrowding, which is not an issue at his school. Jerome's approach can also be seen to feed into a prevalent '**Dependency culture'** which entails waiting for senior management to solve problems. As he does not take ownership of his leadership position, he cannot see his role as an 'agent of change' – in fact he would like the District to step in to assist him in running his department, particularly in the case of teacher absenteeism, as he sees that even the Principal is struggling to keep control

over the entire staff and the absentee challenges at the school.

II. Possibilities or setbacks for the future. Transformed perception of roles and responsibilities

Mervin (School C) explained that he is very unhappy about the requirements imposed upon the DHs by the Principal and the Department of Education. He is not happy about drawing up management plans for compliance which are not in line with his school's particular needs. Nothing is therefore achieved even after submission to the District, and there is no District presence available to assist.

Nelly (School A) believes that she has developed a different approach to her teaching load. Since 2018 she has taken on teaching Grade 8 EMS and is really enjoying it, seeing it as an opportunity to set a good standard for the learners throughout their learning life.

III. Research Question 3: What Practical Openings Exist in Current Contexts for the Realization of Contextualized Leadership Development?

Theme 1: Leadership development

Leadership development in the context of this study involves: instructional and transformational authentic and evolved leadership in the leading of teams of teachers, in learner welfare, and in DHs' own development, growth potential and needs as a leader. The opportunity was given to Accounting DHs to attend the 2015 development program, and, as many were leading a subject in which they were not a specialist, they particularly wanted to attend this middle management training, which they had not experienced before.

Molly (School F). At the interview the researcher asked Molly: "When asked why you were at the training session [in 2015], you said 'I want to grab the opportunity. I am not an Accounting teacher. The reason I am here is to improve the managing of Accounting in my school". The short course attended was the only training she had experienced as a DH and she felt it had benefitted her in many areas of leadership. She appealed for more such training and appreciated in particular the 'soft' leadership skills discussed during the course, along with the leadership tools provided to work towards her department's progress. She acknowledged that the training had given her an opportunity to approach her role as a DH

leader more effectively by prioritizing her influence over learner performance in Accounting and EMS. She achieved this through collaborating a lot more with her team of teachers. Since the intervention she has been working on an open relationship with her teachers and has made efforts to understand her team and their development needs. She has also begun to take an interest in her teachers' welfare and being more supportive towards their personal needs. She has become more committed to team work and more aware of her influence over her team and their motivation towards their tasks. She said that the other aspects of leadership development that have assisted her include her understanding of her influence over her department's plans along with always keeping improvement in mind. She has begun, since the training, to work with the Management Plan structure which was shared at the leadership course. She also analyses results, uses documents from the training for developing departmental plans, doing diagnostic analysis, checking variables, results, and differences between years etc., for improvement. She has also begun using this information at her department meetings to assist her teachers to understand how to work towards improvement.

Jerome (School E) described his approach to leadership since the development course. He has also found the tools helpful for leading his team and department effectively – particularly he has employed data driven leadership and teaching to diagnose problems (the 'drilling down' technique adopted at the course) using the variance method of working with term and early results to diagnose the problems. He explained that most of his time since attending the leadership course goes into overseeing teaching and learning, and he spends the least amount of time on liaising with parents.

Stella (School D). She says that leadership development has assisted her in a number of ways. She emphasized that she did not have any leadership development for the eight years she was in the public-school system, except for the development course in 2015. "I really benefitted from the leadership part, 'circle of influence' and 'circle of control' – especially understanding where responsibility begins and ends. This helped me to prioritise."

After being in the public-school system for eight years Stella took up a teaching position in a private school in 2019 as a level one educator, and has left her level 2 DH position in the government school. She sees that leadership is lacking in underperforming schools, while it is badly needed there to give direction towards solving the difficulties and challenges teachers

face to improve learner performance. A subsequent interview with her indicated that the commerce department in her new school is the largest in the school and the numbers for Accounting are consistent from year to year. It appears that commerce and Accounting and the importance of these subjects are valued by the parents: "Think it might be the entrepreneurial culture. Many private school learners' parents have their own companies, and they really value entrepreneurship".

The advice she gave for strengthening leadership capacity in public schools included defining roles and responsibilities for middle managers. "By defining roles for managing members of staff, it will capacitate them to know where their responsibilities start and end. There is a lot of literature about roles of middle management, yet they are not clearly defined for these practitioners. Clear differentiation is needed between priority tasks and 'extra to the job' descriptions. Capacity building is also required to strengthen ways to define roles between important (forward thinking) and urgent (short term/immediate). This will enable them to differentiate between essential tasks and tasks to help others…and to differentiate between important (long term) for urgent (short term)…How to spend your time on what's really important…Prioritising key roles for DHs through training and education will definitely help them. (Equip and Go)".

The demands of her highly demanding new job are enjoyed by Stella who is motivated by this environment. She has been two years at this private school. She says: "Whilst private school expects you to deliver and be accountable for high quality teaching …the school takes responsibility for supporting you all the way. Support is in the form of ongoing training and in the areas most needed and specific to what they expect of you and require of you to stay relevant". What she says about what she enjoys about her change of career choice is the teaching and learning environment. This enjoyable working environment is partly because of smaller classes and less administration for the teachers. Time can therefore be used productively to prepare for and achieve quality teaching.

Theme 2: The development needs of middle managers

Gugu (School B) This DH wanted leadership training even though her school was not 'underperforming'. As the teachers in her school hadn't had leadership training before, she also grabbed the opportunity to get training in the Accounting subject and in curriculum

leadership. She was prioritising her own growth and development in moving from an underperforming to a performing school as she is very committed to whole school development and to being an effective leader. She wants to study further to upgrade her qualifications, with an Hons in Accounting because this is her passion.

Nelly (School A) explained that she had greatly benefitted from the program she attended on leadership skills which has influenced how she approaches her role.

Jerome (School E) (along with most of the SMT members) had had no training on how to be a manager. He believes the system is flawed and no attention is given to training school leadership. When the Districts have a workshop for school managers it is not really training in his estimation, but rather talking and giving orders with the emphasis being on compliance and not development. He found this very superficial: "I don't think most of us have been trained…just to peruse or lecture to us for a few hours and then they think the work has been done… If the Department can have a session where they are going to teach the DHs about management, like the one we attended at Wits, because we gained a lot of things. It was the first one for me in Accounting". He felt he gained a lot of value concerning how to manage his subject, department and middle management generally as a result of this training. His request was for teacher institutions to give training on how to be a leader/manager. He felt that another aspect of training that is lacking is in 'soft skills management' as: "dealing with people is difficult". In his opinion to manage his department means he also needs to motivate staff and learners to want to teach and to want to study. At the same time he feels he is not in a position to solve the big problems experienced by the schools, and neither he nor the school have the solutions. He would like to be trained in both the soft and hard skills of management and leadership and, even although he has been a DH for more than eleven years, he acknowledges his shortcomings and "lack of know-how".

Mervin and Gugu (School C & B) said that the teachers in their departments are very hard-working. Gloria also found that her senior SMT (Principal and Deputy Principal) are very supportive. On the other hand, DH Mesheck is very unhappy with his school's leadership while the new supportive Principal at a neighbouring school brought about positive changes despite its reputation as a previously poor performing school - He has experienced no support from senior management with no guidance received. He also feels there is no appreciation of

hard work or good results.

Molly's (School F) relationship with the Subject Advisor is a good one. She appreciates the resources given by the District and emphasised how busy her subject advisor is. This translates into a visit from her at least once a term and Molly is also satisfied with other events arranged by the Subject Advisor such as cluster meetings and workshops. Her plea is however for teachers to get more training for EMS teachers in the Accounting subject, so that they can do a good job in all the subjects that make up the learning area. She, once again, stresses the poor and dropping numbers taking Accounting and puts it down to teachers needing training in content and methodology. There are however other tensions connected with the training arranged thus far by the District as some teachers do not attend possibly due to logistical arrangements where transport is at the teachers' own expense. This is one of the reasons for low attendance at these training sessions.

Molly also expressed her need for further training and development: "I think I need more of this like leadership management. If they say I can have another course whereby I can understand more of my responsibility and do it practically, I think it is going to grow me and make sure that all these problems that I'm facing will get easier…Maybe I can have more strategies whereby it is going to be easy for me to run my department ...I cannot say I don't need development, I still need it more so that it can be easy for me to handle this department and whatever is the learning area that is being taught in my department, so that it won't be a critical problem to learners"

7.3 SECTION B. DOCUMENT ANALYSIS

7.3.1 Introduction

Documents were gathered from the DH participants in order to understand trends, raise questions, describe values and corroborate other qualitative and quantitative findings. This was understood to be valuable for providing clues about leadership style and values. The documents were selected by the DH which could provide further understanding of their individual practices (McMillan & Schumacher, 2010).

7.3.2 Examples of documents

The PAM Policy document, which outlines the workloads of school management teams and teachers, was scrutinized, together with DH management plans; minutes and memos of department meetings and Accounting subject improvement plans; while Accounting teacher development plans **(**or similar proof of planning**)** were also requested for scrutiny in order to gather an internal perspective of the department and of DHs' functioning and practice, within the contextual limitations placed on them**.** The document analysis protocol was thus developed from the leadership skills development program which all participants had attended, using indicators and information around management planning and improvement strategies. Some modifications to the protocol were necessary based on the formats and contents used by each participant. The process followed in this document analysis was used as a guide to allow for further in-depth understanding, and to point towards answers useful in answering all four of the research questions outlined in the study.

7.3.3 Analysis of the Documents

The following focus areas were considered when analysing each document: evidence of which improvement objectives and which needs of teachers and learners were prioritized; needs and objectives that had been identified as the most significant sources of weakness in knowledge and skills (per teacher, per learner); evidence of alignment of (decisions about) resources and effort with improvement objectives through data driven decision making; evidence of strategies in place to reach improvement objectives; evidence of ongoing reviewing of current and new strategies for reaching improvement objectives; evidence of action plans developed to accomplish improvement targets; evidence of a process and timeline for reviewing any performance improvement plan; along with evidence that the contextual limitations, disposition and skills of each individual, are acknowledged in the improvement plan. Evidence of any improvement planning which suggests a confrontation with 'compliance behaviour' and routine task following, and thus an endorsement of enabling strategies that allow for adaptive and cooperative engagement with others was sought; and, finally, evidence was sought of the challenges that DHs encounter in drawing up or preparing these documents, whether technical, statistical, economic, or philosophical.

Six of the eight DHs interviewed in Phase 3 shared their documents. With the exception of

two DHs the participants had prepared superficial plans that appeared to focus on compliance with the expectations of senior management. The two exceptions had attempted to articulate objectives in line with leadership improvement in the teaching, learning and assessment of Accounting.

7.3.3.1 School D

The documents submitted by Stella do not carry any details on her planning other than her approach in administration and record keeping. Scrutiny of her documents showed that she had submitted her year planner and weekly planner for 2018, and also previous records of her weekly attendance sheets/registers of 2015 and 2016. She also shared her spreadsheet which included the subjects, grades and topics per term with her teachers' breakdown of the content to be covered.

7.3.3.2 School B

The documents submitted by Gugu were a list per term of the action, and the person responsible for, identified tasks. The actions listed here are items such as departmental meetings, improvement plans, monitoring of learners' books, submission of question papers, class visits and monitoring of learners' and educators' files, submission of her curriculum delivery report, along with her monitoring of the cycle tests and evidence of her post-moderation. She also shared her EMS Department Management Plan of 2018.

7.3.3.3 School A

The documents submitted by Nelly include her management plan for 2019 for the EMS subjects Accounting, Business Management, Economics. The plan targets three areas, namely the educators' master files and portfolios for monitoring purposes, and learners' books monitored monthly or when necessary. Lesson plans were given to educators at the end of 2018 for 2019. Norma's documents also included a comprehensive list of the objectives she had set, which are aligned with the activity required to reach the objective, the person responsible for this activity, the group/person/staff/learner this targets, the subject and grade it may involve, and the activity dates scheduled, as well as the progress documented per event and lastly the follow up date. These objectives range over a variety of learner

needs, teacher needs, and support and development identified. There was evidence of her monitoring, as DH, the needs of learners and teachers which she had identified, and also development areas, activities planned for the department, and checking of teaching targets and other department needs. Nelly also shared her EMS Department Plan for 2019 per term.

7.3.3.4 School C

Documents shared by Mervin were from the commerce department records of 2017. These included a commerce department year plan, with a few events scheduled in the year like department meetings and dates for monitoring of teacher records and learner books. Another document was an activity sheet which targeted problem areas experienced in his school and what he, as DH, would be doing to overcome or solve these problems. These represented attempts to show the actions that had been planned to overcome the school and department weaknesses.

7.3.3.5 School E

DH Jerome shared his commerce department management plan of 2018, commerce department improvement plan of 2018 and his department assessment plan for 2018. These plans target activities and performance indicators for the department to function effectively. They identify the person responsible (in this case mostly the DH himself) and range from department meetings, monitoring of learning, and administrative matters around teaching and learning. His improvement plan for the Commerce Department set out the improvement activities and objectives, the person responsible to follow up on whether objectives had been met, as well as the resources needed, dates carried out and performance indicators showing improvement.

7.3.3.6 School F

Molly shared her commerce department management plan of 2018 which revealed the breakdown of activities planned per term. These plans were the targeted scheduled activities which range from department meetings, monitoring of teaching and learning, administrative matters around teaching and learning and overall curriculum coverage reporting.

7.3.3.7 School G and School H did not share their planning documents

7.3.4 Further Document Analysis

Apart from the DH planning documents, the Personnel Administrative Measures (PAM), 2016 policy document, which lays out the job description of Educators, DHs', Deputy Principals and Principals, was also scrutinized. PAM also includes the different phases taught by of each staff member as being either Primary or Secondary. The job descriptions of each category of teacher, however, appear to be in conflict with the actual expectations of each role within each structure. In this regard, many studies (Ali & Botha, 2006; Malinga, 2016; Jugdev, 2018; Jaca, 2018) point to the uncertainties existing around the roles and responsibilities of Departmental Heads in the public-school system. On further scrutiny of the policy document (PAM, 2016) regulating the Departmental Heads's job description, it suggests her roles and responsibilities are very extensive, wide-ranging and diverse, extending from not only teaching and being "responsible for the effective functioning of the department" but also organising "relevant/related extra-curricular activities" to promoting the education of learners beyond the commerce related subjects. This broad statement goes on to set out the expectations of Departmental Heads by suggesting that the duties and responsibilities of the job are individual and varied, depending on the approaches and needs of the particular school, and include, "but are not limited to, the following: teaching; extra and co-curricular activities; personnel; general/administrative activities and communication".

7.4 SECTION C: SUBJECT ADVISORS' INTERVIEWS

7.4.1 Introduction

In this phase of the chapter, data from interviews with six subject advisors, including the Acting Chief Subject Advisor at the time, will be presented, and themes outlined that were generated from the data using an inductive analysis process.

In the previous chapter (Phase 2 – part 2) the data was presented on the subject advisor responses to participating in the development of DHs. The data presented supported the argument that DHs are an underemphasised level of leadership from the perspective of the subject advisor. The data also suggested that subject advisors who participated in the development course, recognise the need to include DHs in their plans and that they had begun embracing the concept of being key partners in the development of these Accounting school

leaders. They were willing to explore a supportive role in the leadership of Accounting DHs and especially in the case of the leadership of Accounting in Gauteng underperforming schools.

To find answers to the main research question and its sub questions, six subject advisors were interviewed in 2018 to understand their advisory capacity in enabling what DHs/middle managers could do at these schools to transform their status of 'underperforming'. They were also asked whether they felt that DHs were making any attempt to change their perceptions of their roles and responsibilities and/or practice. Furthermore, the researcher tried to understand what Subject Advisors themselves thought could be done to support the DHs by way of the internal structures (Principal, Deputy, Governing body, other management) and the external structures (district, community, private sectors) available. Finally, Subject Advisors were asked what role leadership development could play in strengthening the capacity of DHs in Accounting education. **Their perceptions were sought on the potential influence of leadership at underperforming schools on a) the state of Accounting at these schools; b) the difficulties and challenges faced by Accounting teachers and c) the understanding and performance of learners taking Accounting at grade 10 – 12.**

Other questions that were explored with subject advisors were about the future of secondary school Accounting education in their District, the clusters of schools they visit in view of the decling numbers of learners choosing Accounting; the decline in numbers of schools offering Accounting and the decline in numbers of qualified Accounting teachers. Moreover, the contextual issues that inhibit transformation in DH practices were discussed with subject advisors including the social, economic, political and environmental challenges.

Questions also attempted to answer the study's research question about the influence and role that subject advisors could play in supporting DHs, and the challenges and difficulties that impede any supportive role they could, or would want to, play.

7.4.2 THEMES: The themes that were generated under the subject advisor interviews were:

Theme 1:	**CHALLENGES FACING THE ACCOUNTING DISCIPLINE** which highlights the state of Accounting at Gauteng low performing schools by looking at the quality of teaching and learning of Accounting
Theme 2	The quality of DH leadership of Accounting
Theme 3:	DH development needs (understanding the context)
Theme 4:	Subject advisors challenges in offering support to DH's

7.4.2.1 Introducing the Subject Advisor participants

Data gathered describing Subject Advisor perceptions and the support they offer					
Acting Provincial Coordiantor Basetsana	S.A 2 Sonto	S.A 3 Edith	S.A.4 Alfred	S.A 5 Patricia	S.A 6 Simon
Interview conducted with the Provincial Accounting coordinator	According to the Provincial Coordinator Basetsana, her Job Description / role "is to oversee, provide support, see that the subject is run and manage subject related problems of each district that are conveyed to her from the Subject advisor meetings" This involves all of Gauteng's 20 + Subject Advisors.				
7.4.2.2 Theme 1:	**CHALLENGES FACING THE ACCOUNTING DISCIPLINE**				

Findings.

The dropping numbers pursuing Accounting in the FET phase

All subject advisors expressed concern about the decline in learners choosing Accounting as well as the declining number of schools offering the subject, although the Provincial Coordinator seemed less concerned. In many schools there is only one accounting teacher and she is the DH. Blame was put quarely on the lack of sound accounting knowledge amongst accounting teachers themselves, and the issue of learners taking maths literacy was emphasised as this did not prepare learners sufficiently for coping with the mathematical aspects of Accounting. Learners were therefore opting increasingly to take 'easier' subjects. One respondent pointed out that the CAPS accounting syllabus is too theoretical and so learners would not be in a position to take up a bookkeeping post after leaving school.

The Quality of teaching

There are curriculum backlogs and accounting teachers generally get no subject related support. It is hard to complete the curriculum, while there is a lot of teacher absenteeism and late coming. Learners are also ill disciplined. In this regard the provincial coordinator noted that: "What's evident with many educators is the poor work ethic by teachers, poor time management, poor planning and poor pacing of the curriculum

and handling of the content". Overall, the current ineffective teaching methods require DH's/ middle managers to be subject leaders.

Relationship between DHs and teachers –

All five subject advisors and the provincial coordinator agreed that feedback from class visits is rare. Subject advisors said that this is because of the sensitive nature of carrying out class visits DHs and one respondent claimed that the unions are instrumental in creating this situation.

Resources available for teaching.

Many schools cannot give their teachers access to printing for their learners, or cannot maintain the costly photocopying machines. This is problematic when teachers need to make past year papers available to learners for lessons and revision. However, there was other evidence that many low performing schools had acquired advanced technical equipment such as smart boards and computers, but they are not using the equipment as they are not trained in its use: "teachers need to be trained on how to mediate a lesson using these things".

Quality of Learning

All 6 subject advisors shared their concern about the weak quality of learning in many schools. Learners have a poor understanding of the content and many lack any interest in the subject. There are large classes in the senior phase, a poor work ethic and many 'progressed' learners, as well as many who are ill-disciplined. Learners are not willing to come to extra lessons. This can be exacerbated by the political atmosphere: "unions/ parents on strike". Other serious setbacks are substance abuse, poverty and lack of control at home. Teachers are not respected by learners and are often undermined by groups forming gangs in the classroom.

7.4.2.3 Theme 2:	**The QUALITY of DH leadership of Accounting**

Understanding the context DH's are placed in

DH constraints - Likewise for teachers there are many challenges for DH's to deal with at underperforming schools. Many monitor on a superficial basis/DH not a subject specialist/lack of actual support where it's required. Another difficulty they experience is the lack of support they themselves get from their senior management

The quality of accounting instructional leadership in many schools are weak because many DHs in especially underperforming schools do not have the expertise to lead, They do not have the skills to lead and they struggle to cope with the Teaching & Learning environment. Subject Advisor participants feel that many have not had any training and development to lead their subject, department and understand their role as middle managers

More than anything accounting and commerce teachers at underperforming schools need their DH's to

provide support, mentor, coach and monitor their teams however DH's themselves need to developed on how to provide the needed leadership for their teachers. Furthermore Simom expressed that a number of DHs in the Business, Commerce and Management Department do not have an Accounting background. This poses a problem with leadership in the subject because a possibility of a turnaround in the teaching, learning and leadership of Accounting requires a DH to have a strong Accounting background. This in his opinion separates the good performing schools from the underperforming ones. Good performance is possible when DH's guide their teams and develop their teams correctly because they are aware of the content and deliver the content as well as oversee that the content is delivered successfully.

DH practice and perception of the role and responsibilities according to the chief coordinator are that … **t**here is a need for transformation of their practice and how they carry out their roles as DH's – DHs need to be developed in many areas required of them to lead their departments. Basetsana asserts that collaborative leadership is lacking in many of these schools. She also notes that all the targets set by the department is not planned for properly where tasks are done non purposively to comply without breaking them down into achievable realistic goals. These tasks are all set for one day and as a compliance exercise. Even DH meetings and meeting agendas are ineffective and needs to be planned around tackling real issues. This appears to be more reactive management rather than responsive to the real issues facing the teaching and learning environment. DH management plan appears to be done for the Education Department requirements and not to understand and solve real issues. DHs can have a big influence on the state of Accounting at these schools however they need to give continued support to the educators. Learners are demotivated and dis interested. DHs need to continuously motivate learners and give them some sort of incentives. In most cases educators are lacking the content knowledge and are not readily acceptable in improving their knowledge. However some subject advisors argue that content training are not well attended by educators. Sonto feels that DHs need to sit in the educator's classes to witness what is going on. DHs must be firm with educators. They must do continuous follow up and see if recommendations are being implemented.

The contextual challenges that inhibit transformation of DH practice

Basetsana feels that in many schools the DH's are really trying but struggling for many reasons. Its either DH have weak subject knowledge and not a subject specialist not or they are not competent in the subject. It is difficult to support educators If you do not know the subject you are leading. Even with the management and monitoring tools "Most of the DHs that we have you'll find that they don't have the subject. They don't have Accounting…… all the management and monitoring tools, do monitoring and there, but once you don't have the subject you really don't know how to best provide support to educators."

Low performing schools need more than anything DH to provide support and monitor and give educators subject related support including good subject leadership style. However this is difficult to support when they do not know how to lead and need support themselves. Many DHs are not competent in the subject with weak subject knowledge and not a subject specialist. According to Basetsana, in turn some DH's feel that they do not get the support of their teachers however many teachers feel they do not get any guidance and support from their DHs which creates tension amongst the working relationship between teachers and their DH's

Obvious gaps in DH practice is in subject expertise, forward planning with lack of planning skills by many

DHs, diagnosis of the problem, effective use of time, purposeful discussions and decisions taken at meetings, how to run meetings and so on. No support from DP on subject or curriculum; no support from Senior eg. Principal and/or Subj Adv on how to lead, DH is not seen as the Link between Teachers and SAdv for a number of reasons, SAdv sees them as ineffective and not as leaders, Definite Gaps between support DH gets from Senior Management and SAdv, It appears DH's do not have opportunities to go to SAdv for support, no support from DP on subj leadership, no support or very little from other DH's, DP and principal. This kind of support is crucial for DHs to close these gaps in pursuit of becoming effective leaders and attaining ongoing improvement in performance and longevity of this subject.

All 6 subject advisor participants feel that the **contextual challenges** that inhibit transformation in DH practices deeply affect the quality of teaching and learning of Accounting at many of the underperforming schools in their districts. Sonto emphasised that "Learners are coming from disadvantaged backgrounds. Many of them are heading their families, others are living with paternal parents. Environment at home is not "study friendly". Learners also don't have access to the internet to receive emails or retrieve past exam papers." Alfred expressed that many DH's want to be performing as effective leaders but the school environment and poor senior leadership with union interference too just don't allow them to rise above these realities.

7.4.2.4 Theme 3:	**DH development needs**

Understanding the context

According to Basetsana DH's need to be developed on 'how to' monitor teachers, support teachers, how to keep records and how to lead their commerce departments. They need to be developed in using data, working with data, analysing it, understanding the trends pointed to and generating their improvement plans this way.

Edith, Sonto and Alfred added that an important part of a DHs responsibility is planning. Their planning tasks extend across many functions. DH's need to also take control of accounting subject improvement plans and what the focus areas need to be. This planning should be strategic according to the school's own management plan like offering additional support per Grade.

Edith summarises these as school's own interventions on subject matter and even supporting learners with nutritional benefit during internal and outside interventions like holiday classes; monitoring diagnostic analysis forms that must be completed after every standardised test and exams and liaising the completion thereof to teachers; planning the completion of topics according to the ATP; monitoring daily and weekly planning; Additional support plan for all the different grades; Planning the dates for the SBA tasks and ensuring that all the SBA material is in place for the completion of the tasks; Dates for the attendance of the 3 workshops per Term; Term dates for class room visits and notifying teachers of the schools visits by advisor; Recording of text books issued to learners and retrieving plan of text books at end of year and so on.

In Edith's district she advises that leadership development alone cannot make a significant difference if the challenges at schools do not change. Many DH/teachers will still be demoralized due to poor results.

Too big classes, undisciplined and disrespectful learners, undisciplined leaders in school management, progressed learners that lack basic knowledge in Accounting and absenteeism are all inhibiting factors that affect performance in these schools. Where the above challenges are absent at a school, results are positive, growth in the DH's leadership is evident and development possible. Most of the underperforming schools, the DH has a full timetable and are expected to show good results and to be active in many other duties at school. There are schools where the DH has only a few classes per week however there is no progress nor any effort to change. In one particular case a DH was nominated by the District to attend the training at Wits but has made no effort to attend or to take responsibility. This was brought under the attention of the Director but no outcome and he is still the DH even with the worst results possible.

However what all 6 subject advisors agree on is that many DHs at underperforming schools do not do proper planning. The development needs expressed by Sonto was that DHs need training around management of a department and how to go about planning. She feels many DH's having poor planning skills and poor time management. Sonto adds that according to the planning by DH's – most is about the intervention afternoon classes as the most common form of planning. However Albert adds that most underperforming schools have non-functional SMT's that lack self-discipline and responsibility. He feels they do not voluntarily prepare their DH management plans if not asked by the district. Furthermore planning documents like DH drawn up improvement plans are merely for window dressing and not done purposively. He notes many underperforming schools do not plan well and wait for the districts special projects to 'rescue them' like the Secondary School Improvement Plan (SSIP) program.

In engaging over the developmental needs of Accounting DHs another concern expressed by all 6 subject advisors were over the number of DHs that are not accounting specialists and therefore are unable to monitor teachers around curriculum coverage, moderation specifications and other aspects. They feel these DHs also cannot get much support from their deputy principals whom have no knowledge about Accounting. Many DHs are appointed to manage the commerce departments without being qualified in these subjects.

Edith mentioned that she has not had time to figure out what the DH needs are or assist them with the many challenges they face in the classroom because all her time goes into assisting DHs and teachers on how to teach.

Furthermore, another concern shared amongst a few Subject Advisors (Patricia, Alfred, Sonto) are the lack of interest displayed by some DHs and even that some are "lazy to manage" and always find a reason for disengaging. Albert feels that leadership development should take the form of training on a continuous basis by the Department of Basic Education. He also feels that performance should be linked to permanent appointments meaning that DH's should be appointed on a probation basis and must be accountable and take responsibility under their leadership for poor results. He even feels the option of demoting these leaders should take place to a post level 1 if performance is not up to standard.

All Subject advisor participants agree that leadership development for DHs would add value to how DHs approach their role and practice of leading accounting however Albert declares that only if DHs have a knowledge of the subjects they have to manage. He also adds that DHs need proper training but is concerned that there is a lack of responsibility, self-discipline and willingness displayed by many. Edith also asserts that a DH's role at the school have many other duties not related to teaching or leading his/her staff. Unfortunately, she has noticed that "a dysfunctional leader normally puts more emphasis on other

school related duties and not what they were appointed for as an Accounting DH".

These signal the challenges that many DH's face. From the above paragraph two related issues that either many do not have a knowledge of the subject and therefore steep their effort into other unrelated duties than the focus needed or with proper training of leading the subject will channel DH time to where the need is. According to Albert, Edith and Shona there are also many other challenges which DHs face that impede the effective role and responsibilities that DH's as leaders have. These are such as the workload of DHs are overwhelming because they have too many subjects to manage often with no knowledge of subjects allocated to them; A lack of proper training; too many competing activities that take away the focus where it should be; unwilling educators that display a 'lack of interest, do not meet deadlines and educators that refuse to do any work outside of school hours like marking'.

Edith also highlighted the problem of working with some problematic DHs that are not carrying out their role seriously and are uninterested in efficiently leading and managing. In one particular case she described the following scenario. "No proper planning, no meetings with his/her team, no follow up strategies. The distances that schools must travel to attend workshops and meetings are a major challenge and therefore they do not attend meetings. When the school is visited to liaise what took place at the meeting, he was often absent. Minute of meetings were emailed to the school but no evidence in files that any of the discussed matter were studied or put in place. (Excuses from no paper or ink to place the minute of meetings in file). Copies supplied not filed".

Apart from a handful of problematic DHs, subject advisors agree that leadership development can play an important role in strengthening the capacity of DH's in Accounting education at underperforming schools. All of the subject advisor participants feel that DH leadership can have a positive effect on learner performance and the way the subject is viewed however many DHs do not get support or interest from their deputy principals as most of them are not Accounting specialists themselves. Patricia argues that DHs are only supported by the Subject advisors. She also highlighted the many Commerce DH's that are not Accounting teachers themselves and feels they either need to do an elementary course in Accounting or DH's can appoint senior teachers to assist with curriculum management and or ensure that PLC's (professional learning communities) are functional. This is necessary as DH's are not in a position to monitor teachers and their ATP (annual teaching plan) coverage, moderation of teachers work and other aspects requiring an accounting specialist leader. Simon said that leadership development will have a remarkable difference in these schools if they are developed and empowered on pedagogics which will lead to them having more confidence. This impact has the possibility of having a positive impact in the schools and on learner performance.

Whilst Edith on the other hand agrees that leadership development can play an important role in strengthening the capacity of DH's in Accounting education at these schools, she asserts the commitment of DH's must be evident before any differences can be seen. She feels that DH's do go through a form of development when they become a DH but in her experience nothing happens to them when there is no evidence of any performance. When a DH knows that he/she is supported and encouraged, growth is evident. However when an incompetent DH is chosen, his/her commitment for growth is nonexistent. Normally they are not available for development and they are not challenged by the school's management. DH's that do not perform must know that they can be replaced if performance lack.

Sonto suggests that for DH's to transform the state of Accounting in underperforming schools the

approach of teaching needs to be revisited. DHs need to discuss with teachers more effective ways to improve learner understanding using developmental approaches example "Regular testing is required. Educators must give learners informal tests to see if learners have understood what was taught"

According to Alfred it is difficult for the leadership in Accounting at underperforming schools to have a positive influence on the state of Accounting when there is a lack of leadership in these schools. These environments do not create an academic atmosphere that well performing school leadership and educators display which is a culture of hard work, consistency, self-discipline these environments display.

He bluntly asserts that some schools even display a dysfunctional culture of operating where some educators are not willing, idle, lack of self-discipline and even allow their unions to decide on their state of willingness. A lot of resources (Resource material, CCM training, Reporting/DH tools) are given to the leadership and educators of which they are only expected to implement and guide the teaching and learning process. It is leadership that is making the school environment favourable or unfavourable. Albert states that in order for DHs to transform their leadership practice the possibilities are endless however it depends on their attitude, self-discipline and school culture. They also need to lead through example.

According to Edith, DHs face many challenges that inhibit their attempts to transform the culture of underperforming schools. "90% of the DH's were hardworking. 10% of DH's at schools were not chosen for their performance in Accounting but for their performance in management at school. I have found that most of the DH's tried hard to achieve but that their many management obligations at school makes it difficult to concentrate on their subject, to prepare to plan to set tests and to mark. 10% of DH's hide behind their management responsibilities not to be in class and not to teach. The committed DH became despondent due to poor results, learners that were put through to the next phase without ever passing Accounting in the previous years (called progressed learners). Most Accounting learners in GN have Maths Lit forced to take Accounting, failed and then put through to the next year. Then the teacher is accountable for the poor results. In one school, Sitjhejiwe Sec School, 50% of learners were progressed learners and therefore he can only achieve a 50% passed rate where the National norm was set at 80%. His commitment is jeopardized and he became despondent in even trying. Being a good teacher that gave his best now changed to concentrate more on his school management duties"

This signals a need to change how the subject is led ……. Edith voiced that "these school management teams require discipline and need to be actively involved to ensure the smooth running of the day's activities. This requires DH's at these schools to concentrate on only their subject during contact time. Ensuring clear knowledge, planning to assist learners with challenges, daily assessment and marking, do not progress to the next topic if learners have challenges, proper planning as to how to catchup and learners who voluntary participate in the after school/ weekend extra lessons. Also Accounting teachers should be allocated to teach the Accounting part of EMS". However she also feels that in order for this to take place schools need to choose the correct DH's according to their knowledge and achievements in the subject Accounting. She feels DH's need to be accountable for their actions and when they don't perform must be demoted and replaced. Furthermore "DH's need to know that their first priority is teaching and not their other management responsibilities. They need to priorities and plan to accommodate all their duties. Weekly short meetings to ensure that they know exactly what take place in the classrooms of accounting staff. Scheduled tests and marks per test to be recorded and diagnostic analysis. Ensure that all teachers are daily prepared, that all the teaching material is in place prior to the topic taught and assessed. Another

suggestion she has is that "some of the DH's must be relieved from some administration duties at school and a Head of Academics/Assessment could be appointed so that the Accounting DH can concentrate on the BCM subjects only".

7.4.2.5 Theme 4:	Subject advisors challenges in offering support to DH's

Basetsana acknowledges that DHs' need a lot to be supported on. It appears that because DH's are not effective her focus as well as that of her team of subject advisors concentrate on working with teachers and upskilling them to teach effectively to improve the province results. However DH's also need to be accountable for their subject performance. (Spaull, 2015)

According to Sonto the contribution **Subject advisors can play** in Accounting education is assisting with the contextual realities and complexities are to assist the teachers and learners and give resources where possible. "Do demonstration lessons on certain challenging topics, prepare handouts with past exam papers and motivate learners during school visits". Patricia added that subject advisors need to begin regularly meeting with DH's and Deputy principal (internal support structure for DH's). These meetings must be developmental in nature and she also feels that it is her role to mediate important documents with DH's. Salley feels he would be able to support DH's if he can visit the DHs classes.

Edith feels "It is the responsibility of every subject advisor to support, to develop in knowledge and leadership (workshops and training sessions) and to ensure that the norm time per subject is adhere to. Advisors must encourage that EMS is taught by Accounting teachers and they must be encouraged to report to the District when mismanagement is experienced after everything was done to advice, to motivate, to comply and to lead the DH by example. Much was done to support the progressed learners with scheduled extra lessons but the attendance of these learners do discourage teachers and DH's. Decisions taken by the ruling party do not take the teacher into account. Hope must replace hopelessness and dissolution of the demoralized DH/teacher. I have found that 90% of the DH's have the proper subject knowledge, offered extra lessons on a weekly basis, have weekend classes prior to exams, but still not much of a change in results. The only area that I cannot verify, do they prepare daily? I have visited certain schools weekly and other schools once in three weeks".

Support given by Subject Advisors:

Albert feels that DH's do not get support from the SMT which negatively affects their leadership ability. It appears that support by Subject Advisors to DHs appear towards teaching and not leading. DHs are supported by Subject advisors as teachers which supports the findings of Malinga, 2016.

According to Basetsana the relationship between subject advisors and DH's is through the training and development arranged for DHs. These are the yearly workshops set up to support the teaching of accounting. According to Sonto each year workshops are held for DH's however these meetings are not to assist DH's develop as leaders but rather to liase with Accounting teachers and with subject matter as well as compliance to the expectations set out by the education department. This however does not involve supporting, mentoring or coaching the DH in the needed skills DHs have gaps in. According to Basetsana emphasis is placed on training the Accounting teacher in subject knowledge, the content and curriculum

challenges. The subject advisor sees this as a way to improve results which will in turn improve the numbers taking accounting in future years.

Some of the challenges expressed by the team of subject advisors face are the lack of resources within the districts, distances between many schools they visit and they are under staffed (number of subject advisors vs number of schools they need to visit and work with) and even the lack of district support eg a lack of resources or access to printing facilities. According to Alfred other c**hallenges Subject advisors face are that** some schools do not even have DHs supervising the subject. Sonto feels that many DHs do not manage their departments and they need to account when results are poor. She adds that a warning must be given for noncompliance and these transgressions must be taken further if it persists. In many cases DH's have difficult workloads however in other cases these are the **challenges and difficulties that impede the supportive role that she wants to play**. She shared that "some DHs are resistance to change and even Lack of interest shown by DHs". This has also been expressed by Patricia and Alfred. Furthermore Simon and Alfred added that the unions are also problematic in Subject Advisors supporting the teachers.

Edith adds that it is difficult in certain cases to be as supportive as she would like. The learners that do not cope does impact the performance "learners that are forced to take Accounting due to the BCM stream or due to numbers. A learner needs to be able to think analytical to do Accounting successfully. A learner who takes Accounting and Maths Lit and fails Maths Lit will ultimately fail Accounting. These learners don't work and normally a disturbance in class". Even the Disobedient and disrespectful learners are a major challenge for many teachers and DH's. Normally this a challenge where the school management itself is undisciplined and their role as educators fluctuates. Time, being in class on time, teaching is not a prerogative". Even working with teachers and DH's are problematic in some cases "DH's or teachers that were supported and trained but fail to deliver cannot be removed. In all the years of being on their case and being vigilant on a weekly basis, three DH's stop teaching Accounting or resigned or got promoted as a deputy principal at another school. I taught 2 days per week for two hours in the afternoons so that the learners could be on par and all passed".

7.5 CONCLUSION OF PHASE 3

Part 2 of Phase 3 of the Subject Advisor data presentation highlighted the responses of interview data conducted with six Accounting Subject Advisors of Gauteng. Part of the triangulation process to get an accurate picture of the state of Accounting education in underperforming public schools and the leadership of it, was to include the subject advisors in the study throughout all three phases of the data collection. In this part of the chapter, data was presented in 4 themes which relate to the research questions this section of the data presentation answers. The findings reveal that subject advisors are concerned with the state of Accounting in many schools in Gauteng with the alarming drop in numbers of learners taking Accounting in Grade 10 as well as the number of schools offering Accounting. The findings also reveal that they work with the accounting teachers in attempting to improve the

learner performance each year in this subject. However what is important to note is that the relationship with the DH is as a teacher (Malinga, 2016) and not as one that shares leadership of the subject as an Accounting school leader (DH). Further findings also reveal that Subject Advisors themselves experience many challenges in leading the accounting discipline and also require development and support on how best to provide support to school leaders of Accounting especially in underperforming schools. Even though developing Accounting subject advisors is beyond the scope of this study, findings also reveal they require the necessary backing to take on their role as agents of change to ensure the long life of the Accounting subject at public secondary school level in South Africa. This will be discussed in the following chapter under discussion and findings.

7.6 SUMMARY

Chapter 7 was the last of the three data chapters presented for this study. Data from interviews, focus discussion groups and document scrutiny was analysed for this chapter from both DH participants and triangulated with Subject advisor participants. Further discussion will take place in the following chapter (chapter 8) on a discussion of findings.

CHAPTER 8: DISCUSSION CHAPTER

8.1 INTRODUCTION

The study examines whether, using the lens of a skills development intervention, the role of the DH/ middle manager has the possibility of being transformed to one that is adaptive and situated within the environment in which she leads and, if so, could it promote an improved culture of teaching and learning in underperforming departments and schools? If not, what are the barriers to success, and how might these be overcome? In the previous three chapters data was presented and analysed in three phases. This chapter presents a further discussion of the findings in the light of the literature in the field of middle leadership in Accounting education. It discusses the extent to which the present study conforms with the existing body of literature. A second level of examination beyond a descriptive analysis will be offered by revisiting the emerging themes that are presented in the previous three chapters.

The purpose of this study was to explore the leadership practices of a sample of Accounting DH's in a few underperforming schools in Gauteng. The objectives of the study were:

1. To understand what leadership means in a complex South African environment as a way forward, or emergent, for low performing schools
2. To explore/investigate how Accounting DHs have reconceptualised or reframed their leadership role since undergoing leadership preparation and to assess whether development learning has taken place
3. To establish a framework for Accounting DHs in low performing schools which responds to a complex adaptive system created to improve learner results in Accounting.

The main research question for this study was: How might contextualised leadership development in underperforming schools transform school and subject leadership practice?

The main research question was answered by examining the following sub questions:

1. What challenges do low performing schools bring to the roles and responsibilities of DHs?
2. What opportunities do low performing schools create for the transfer of DH practice?
3. What practical openings (possibilities) exist in current contexts for the realisation of

contextualised leadership development

The theoretical base from which meaning of the data was made was Marion & Uhl-Bien (2001) 'Complexity Leadership Theory' which proposes a view of middle management through an evolved localised leadership approach. The theory proposes that complexity and diversity can be viewed through the lens of 'complexity science' which informs leadership in complex organisations. Three key themes emerged which are interconnected and intricately interrelated across data chapters and across these discussions. They are:

The state of Accounting education in underperforming schools in Gauteng,

The contextual realities of Accounting Departmental Heads (middle managers),

The development needs of these middle managers (examined through DH leadership experiences of those who experienced leadership development)

The qualitative data (information sheets, reflective data, interview data and document analysis) of Departmental Heads and Subject Advisor participants (information sheets, reflective data and interview data) were analysed separately. Thereafter, a participant triangulation process, seeking convergence between these two participant findings was used. Common themes emerged across both these participants such as the teaching and learning environment at underperforming schools in Gauteng; the lamentable state of Accounting education in these underperforming schools; Departmental Head leadership challenges; and lessons learnt from leadership development.

While interrogating these findings, I will try to clarify how this study goes beyond our acceptance of what is currently known about Accounting education in many low performing schools in Gauteng to show how underemphasised and underutilised Departmental Heads are in the public school system and the potential of these middle level leaders to improve the status of Accounting education into the future. The researcher sees this as a valuable platform for further research and new practice in the development of leadership initiatives in South Africa, as well as development of leaders of learning more generally when qualified for the context of which they find themselves.

8.2 THEME 1 - THE CONTEXT OF ACCOUNTING EDUCATION AND ITS LEADERSHIP (PHASE 1 FINDINGS AND DISCUSSIONS)

The evidence is pertinent to answering the following research questions:

What challenges do underperforming schools bring to the roles and responsibilities of DH's?

What opportunities do underperforming schools create for the transformation of DH practice?

8.2.1 The Context of the Study

This requires an understanding of the notion of 'complexity' and 'diversity' as relevant concepts related to middle management leadership. Diversity in the South African public-school context comes with multi-cultures, multi-ethnicity, multi-religions and multi-racial groups and individuals. Other contextual factors such as social, environmental, economic and political dimensions must also be factored into teaching and learning environments. This context is significant in each organisation, and impacts the Principal, Deputy Principal, DH, teachers and learners as well as the community. Sense can be made of this by using "Complexity Leadership Theory" which offers possible ways to understand organisations' social, economic and environmental challenges such as those that schools in this study experience.

It is not only important for school leaders to know their context and be sensitive to their own context but also to recognize the intricacies of context (Wolhuter, Van Der Walt & Stein; 2016). Van Jaarsveld, Menze and Wolhuter (2020) suggest that school leaders are often unaware of their context and issues relating to them. Furthermore it is important for school leaders to be flexible in their strategies and to undertake leadership learning in order to empower themselves. The need to contextualise research in the area of school leadership must also be recognised (Clark & Donohugue, 2017).

Unfortunately, not all school leaders understood the context they lead, the needs of the context or how to cater for these needs. Managing their situational factors appears to be the most challenging aspect that many DHs face. They are keen to work on and move forward as a school, but some of their on-going difficulties as instructional leaders, such as inadequate support from their principals and Subject Advisors and in some cases even their teachers and

learners, impact on their success. Thus Complexity leadership theory helps to inform these roles, responsibilities and DH practice in such complex circumstances.

Skaalvik & Skaalvik (2009) explore the relationship between the context of schools, burnout and job satisfaction. They found that the contextual variables like supervisory support (cognitive and emotional support by school leadership), autonomy given to teachers, time pressure, workload, social climate and social support, amongst others, do inevitably have an impact on the levels of job satisfaction and tension they experience on the job. Understanding and acknowledging the contextual variables of the working conditions of middle managers could assist in understanding the challenges these leaders face and contribute towards an evolved localised leadership approach which Accounting leaders could benefit from.

8.2.2 The Lamentable State of Accounting Education in Low Performing Schools in Gauteng

Weak subject and curriculum leadership of Accounting in EMS is a major contributor to poor results in the FET phase. Many EMS teachers are not accounting teachers. They therefore leave out accounting, do a superficial attempt at teaching, or provided incorrect content. There is also not enough time for Acc in EMS.

Both DH and Subject Advisor participants acknowledged that Accounting faces many threats to its current existence while its ability to remain relevant into the future is compromised. There appears to be a vicious circle that threatens the longevity of secondary school accounting in public schools in South Africa. The numbers of learners sitting for the Grade 12 Accounting paper in public schools over the past ten years have drastically decreased. Apart from factors outside the scope of this study, evidence presented in this study suggests a lack of leadership as one cause of this situation. Evidence from this study suggests that a lack of leadership received from the Departmental Head of Accounting could be one reason for the poor quality of teaching. There is a lack of support, coaching, mentoring and guidance for these middle managers. “The OECD studies also highlighted that when key leadership practices are absent at whole school/ centre and department level or if they are dysfunctional, learners will not be so well served by their teachers” (Harris, 1998 cited in Highfield, 2017). It could also be argued that this situation is a result of many DHs themselves struggling to lead their teams of teachers because of a lack of training and development. The portfolios of most of the participants indicated a lack of leadership skills to carry out their role and

responsibilities with ease.

Evidence from this study strongly suggests that conserving Accounting education into the future requires that the development of middle managers needs to be prioritised to make a positive contribution to the 21st century needs of the profession.

8.2.3 The Context of Accounting Leadership (DH) at Low Performing Schools

According to Wolhuter (2020) there are many contextual forces impinging on education in South Africa. Some of these amongst others being socio economic inequalities, linguistically diverse people, uneven education opportunities and high unemployment rates.

Apart from time constraints and a lack of training for their role these middle leaders do not appear to be recognised as a leader as set out in the policy that defines each level of the school management team. The report by Amnesty International (2020) confirms the prevalence of these issues in teacher quality in underperforming schools. Poor educational outcomes. Language barriers, the system of recruitment of new teachers, a shortage of teachers and teacher absenteeism, heavy teacher workloads, changes to the curriculum, discipline issues and the behaviour of learners are elements that seriously compromise the state of education in South Africa. Wolhuter (2020) confirms this and also brings attention to the issue of the language as many South African learners are not being taught in their mother tongue with a debilitating effect on educational performance.

8.2.4 The Teaching and Learning Environment at Low Performing Schools

There are communication barriers between the school, learners and parents. Many DHs feel a lack of empathy from parents, SGB members and senior management. Learner absenteeism and late-coming along with teacher absenteeism and late-coming also hinder the success of the department and the school. A number of aspects were common in the data regarding the state of these schools identified by the Department of Education as underperforming in Accounting. While ‘underperforming’ does not necessarily mean under-resourced and/or poorly managed, the Grade 12 Accounting combined pass rates at many schools are below or within 60 – 80%. Furthermore, a pass rate as determined by the education department considers learners that achieve 30% to have ‘passed’.

Often senior management does not work collaboratively with other leaders. Instructional leadership is not undertaken by most Principals, according to most DHs and subject advisors. Planning on all levels appear to be superficial (for example, an official agenda at meetings is often lacking). There is little analysis of data, teachers' needs are disregarded and their strengths, and their individual contributions to improvement are not acknowledged. Compliance takes priority over performance, and yet there also appears to be a lack of accountability for non-completion or poor performance of tasks, for poor learner performance and poor teacher performance. There is very little acknowledgement by leaders that poor performance could be a result of lack of leadership or poor management. As identified 'underperforming schools', improvement targets need to be planned using a needs analysis. Specific people are not identified to complete the tasks or give feedback on the movement towards completion. Teacher needs, struggles and development requirements are not being identified and this is problematic as the professional skills and experience required of leadership by the principal, deputy and middle management, as well as knowledge of teachers, appear often to be poor. Many teachers themselves are struggling as they do not have an in-depth understanding of the subject and possess narrow or inadequate pedagogical skills in the teaching of Accounting. Diseko & Modise (2016) confirm that teachers contribute to poor performance in Accounting because learners are inadequately prepared at school level and lack understanding of basic concepts due to poor teaching and inadequate assessments

According to Bush & Glover (2014) Principals do not have what is needed to be instructional/contextual leaders. The empirical data in this study clearly points towards the need for the DH to be developed as instructional/contextual leaders in order to make a positive impact. As middle management they are meant to be subject specialists and provide guidance to teachers, but, in the case of Accounting, a DH who is not an Accountant will not be in a position to guide her teachers in the difficulties they face with understanding and teaching of the content.

8.2.5 Contextual Limitations of Middle Management

There is therefore a lot of frustration amongst middle managers. Not all DHs are Accounting specialists and in some cases subject heads are carrying out tasks which also appear outside

of their professional knowledge. Often meetings for these pedagogical purposes do not take place. All efforts are focused on bureaucratic administrative demands from the Principal, subject advisors and other District officials. In turn Departmental Heads tend to react to these demands by preparing their improvement and management plans for compliance and not aligned to the actual needs of the teaching and learning purpose of the department. Very haphazard systems also exist around teacher and learner performance, learner absenteeism, learner movement, and learner weaknesses and difficulties. Roles and responsibilities appear unclear at all levels. According to many DHs, Principals frequently appears to have no plans on future promotions or on succession planning which they find disturbing.

Challenges faced as middle managers

Tensions between senior management (Principals and Deputy Principals) and middle managers, and also with teachers, suggest that many middle managers are unhappy. Some of this unhappiness stems from feeling unappreciated and overworked. They feel they are assigned too large a workload to handle effectively and appear very frustrated. Another source of unhappiness is feeling they are treated unfairly compared to other managers in the distribution of workload, and that opportunities for promotion are applied inconsistently. They tend to feel helpless with no support in matters which concern them and to feel that their opinions do not matter. Their role therefore lacks meaning and purpose, and becomes merely a compliance exercise where bureaucratic structures are adhered to, but with little sense of pride in this compliance, as it makes very little difference.

It also emerged from the findings that there are challenges faced by DHs in their relationship with Subject Advisors. In many cases DHs complained of an absence (or near absence) of training or support from the District. In other cases DHs felt that subject advisors were not qualified or experienced enough to give the necessary support. Whilst these are reflective comments made and not conclusive, other South African studies have pointed to similar problems (Christie, Butler & Potterton, 2007; Naicker & Mestry, 2015).

Overall therefore challenges identified as being commonly faced by leadership in underperforming schools suggest that compliance with bureaucratic structures is the principal focus of the management of these schools. This top-down approach inhibits creativity and positive development. It also stifles middle management leadership initiatives. According to

contextualised leadership theory (CLT) an evolved leadership approach would benefit complex organisations such as these low performing schools because the solutions that middle management seek are within the complexity of the environment. Middle managers (in this case, Accountng DHs) need to exercise autonomy and take responsibility for their actions. They need to use their capacity to think and act creatively to deal with these diverse problems.

8.2.6 Subject Advisors Influence and Contribution to the Leadership of Accounting education

Subject Advisor perceptions of their roles and responsibilities, which translates into their practices, shows a strong culture of teacher support – but not in the form of DH or leader support or in the form of sharing feedback with DHs but rather a strong supportive role to the teaching of Accounting. Challenges like schools being very far from each other, resources not available to share with schools, and printing challenges at District level, as well as the required administration and reporting, consume much of their time. Some reported union interference and others emphasised the difficulty in working with incompetent teachers and DHs. 93% of Subject advisors described their time spent on overseeing teaching and learning, teaching learners themselves, administrative and district reporting as well as supporting DHs. However only 50% of this group suggested they enjoy supporting DHs. The development needs of DHs were not understood to be part of their role, nor leadership development enabling DHs to manage and lead their subject and their teachers successfully. As a result, the findings suggest that Accounting leadership by DHs is weak and indecisive, poorly managed. 73% of subject advisor participants feel that many DHs themselves struggle to lead and lack the leadership, and often subject knowledge, skills required. They believe that the overall culture of teaching and learning is poor which is shown by the number of teachers that are unprepared, are absent, insubordinate or frequently out of class. Discipline is lacking. In defence of the DHs however, they highlighted that many do not get any support from their senior management, and in particular the Principal. Possibly this could be the reason why Subject advisors focus on the teaching and bypass the attention needed in leadership of the subject (Malinga, 2016). The findings of the Amnesty International, 2020 report confirm that this is indeed problematic in many of the schools that were part of this study. 66% of Subject

Advisor participants also felt that DHs do not place an emphasis on completing the Accounting curriculum in each grade.

Subject advisors felt that many DHs experience challenges in leading the content and curriculum as well as in assuming a role as instructional leaders. They also acknowledged the many complexities DHs experience, and their difficulties in making a contribution to successful learner performance largely due to the lack of support as middle managers provided by the internal and external (community, unions, Department) structures. However, it also appears that subject advisors do not see themselves as having a collaborative role in supporting these DHs as leaders of the subject.

Challenges faced by Subject Advisors themselves. Many subject advisors discussed the difficult circumstances under which they carry out their roles, especially the shortage of capacity leading to very high numbers of schools being allocated to each subject advisor; the physical distance between many schools affecting their on-site presence; the stress related to the expectations placed on them; and the lack of resources within the District affecting what they can achieve in the support they should be giving. A few subject advisors also openly admitted their own lack of the skills needed to play an effective supportive role for teachers and DHs and earnestly appealed for more training and development programmes to be put in place.

Relationship between DH and Subject Advisor. It therefore appears that subject advisors view the DH as an educator and not as a leader. The DHs for their part said that they often feel undermined by their subject advisor. This suggests that change management is required on the part of the subject advisors too. This finding is in line with a study conducted by Malinga (2016) which stated that "district support officials often choose to work directly with the NS teachers in providing professional development and/or curriculum support on the Curriculum and Assessment Policy Statement (CAPS) with no similar support for the DHs specifically".

It was clear that DHs face many challenges as subject specialists (some admitting to weak subject knowledge and thus not having the skills necessary to lead the subject). Many acknowledged the need for self-development in the needs of the curriculum and in appropriate pedagogy. This study therefore places importance on the role and responsibilities

of the DH to be developed where they can make a positive impact within the parameters, constraints and boundaries of their influence - a term used by Bush & Glover (2014) being "distributed instructional leaders".

8.2.7 Conclusion of Theme 1

The evidence regarding the context in which the leadership, teaching and learning of Accounting education is functioning does not indicate any alternative perspectives from the present state of leadership. No data are available allowing for the integration of other forms of middle level leadership and middle level practice. Thus empirical evidence is lacking of any evolved perspective on middle management leadership.

8.3 THEME 2 – LESSONS LEARNT FROM LEADERSHIP DEVELOPMENT

The evidence discussed in this section relates to answering the following research question:

What practical openings (possibilities) exist in current contexts for the realization of contextualized leadership development? Both the roles and practices of DHs are explored.

8.3.1 Introduction to Theme 2

This section gives detailed discussion of the findings presented in Chapter 6. The objective of the leadership development program was to gain the DH perspective on where they felt assertive as middle managers, their leadership development needs as what would assist them in addressing these needs.

According to Taylor (2011), explanatory factors for the underperformance of schools in South Africa are: teacher subject knowledge, time management, classroom practice and instructional leadership. Very little has changed since these findings were published as more recent studies concur (Vally, 2015; Spaull & Jansen, 2019). There have been a number of initiatives aimed at capacitating and developing school Principals in South African public schools (Msila, 2019; Bush et. Al, 2010; Mestry, 2017) but Spaull & Jansen (2019) suggest that evidence is lacking as to whether training and development can make a difference to the quality of senior management in South African schools. What is critically missing is any evidence of training and development amongst middle management to support these schools. These appear to be a tier of school management that remains underemphasised and under-

researchered (De Nobile, 2018). Minimal studies, if any, have been conducted in public secondary schools in Gauteng around the development needs of Accounting DHs. It is clear that their potential to ease the burden of principals in areas of leadership in teaching and learning should be explored. Studies by (Bush & Glover, 2009) indicate that principals do not prioritise their instructional leadership role due to wider concerns such as finance management, human resource management, and school and infrastructure needs. Further studies in England, New Zealand and Australia (Thorpe & Melnikova, 2014; Hallinger, 2010; Marshall, 2012; Miller, Graham & Patterson, 2006) share similar findings. In addition, according to Mc Cauley, et.al. n.d. sense making is an important consideration when conceptualising the development skills required for leadership. Having long term development in mind, consideration of sense-making around how and what collaborations are needed by leaders in a particular context, is important in developing effective leadership

Hence the relevance of Phase 2 findings, which indicate there are many useful concepts of middle level leadership that participants found new and informative as well as guiding their practice in ways they had not been exposed to before. 81% of 91 DHs responded 'no' to whether they had been trained and developed to carry out the role of the DH. Even the other 19% indicated that these sessions were merely workshops planned for teaching the content of Accounting and not about how to carry out their roles and responsibilities as DHs. A few DHs also indicated the District workshops which offered a form of orientation were merely a form of induction to the records and documents that the District expects to be submitted. A study by Jaca (2018) investigating the transition needs of teachers when they become DHs, indicated that many were unclear about what the role of a DH entailed. This created a lot of confusion and tension amongst these middle managers. This is confirmed by (Malinga, 2016). This phase of the discussion can assist in understanding what leadership development programs for middle managers could entail.

There are a number of South African and international studies which indicate that school principals require training and development (Naicker & Mestry, 2016; Mestry, 2017; Scheers & Wild, 2011). Some international studies also confirm this is the case too (Pashiardis & Brauckmann (2009). Developed countries like the USA provide evidence that providing development amongst school principals is valuable and beneficial to learner outcomes

(Spaull & Jansen, 2019). However, the needs of other levels of management are not included. There are very few studies reporting on any targeted programme to assess what change the middle leader can make to school effectiveness and learner outcomes. This is therefore an area of urgent need, especially given the evidence from Phase 2 of this study that middle manager leader's skills had found the leadership training course they attended at Wits in 2015 to be useful in providing the clarity they sought about how to carry out their role of middle leadership.

8.3.2 Elements found useful for Developing Middle Managers with Special Reference to Accounting DHs

8.3.2.1 Data Driven Decision Making

According to Payne (2008) cited in Duke (2015) the problem of school leaders not being able to diagnose the causes of low performance is in itself a contributor of low performance. It is people in leadership positions that need to have an understanding of, and to be able to diagnose the causes of, poor school and department performance and low learner achievements (Duke, 2015). Using data for decision making (to understand the context of teachers, learners, other stakeholders, the surrounding community and leaders themselves) were seen by both Departmental Heads and Subject Advisors as a useful and necessary part of being effective as a leader, once they had been introduced to this approach in the course. What appeared most helpful was how to work with data from analyzing it for decision making. Even though data can assist at all levels of decision making, it appears it assisted DHs in understanding their roles, responsibilities and core duties of being a DH better. Departmental Heads are involved in decision making on a continuous basis at various levels, whether it involves the curriculum, learners, teachers or at a whole school level. Accounting leaders have a mountain of data in their possession. The examination of the various sources of data also enables an appreciation of the contextual limitations and the contextual needs of middle leaders. Data can be used to drive decision making at all levels. It will point to the Strengths, Weaknesses, Opportunities and Threats currently existing within the context of a particular school thus providing a tool to implement effective leadership of each situation (Lieber, Stensaker & Harvey, 2018).

Prior to the session on data driven decision making it appeared that the majority of participants had worked with a superficial analysis of learner tests to determine the areas of learner and teacher challenges. The emphasis was only placed on diagnosing learner difficulties which bypassed teacher difficulties and needs. Tests scores were used by DHs to diagnose where learners need support. Findings provided evidence of how useful DHs found this as a tool for moving from known to unknown enabling a diagnostic analysis of performance. Participants were clear as to how much they appreciated understanding how to analyse and interpret data from learner profiles, teacher profiles, assessments using question by question analysis and a 'drilling down' technique to arrive at the actual, rather than perceived, challenges faced by teachers and learners (Boudett, City & Murnane; 2008).

Using strategies for inferring how to develop new strategies after diagnosing the Department functionality levels and DH management skills from data, as well as their use in planning, was appreciated by participants. The evidence from this phase (and in Phase 3) suggests that most DHs exercised a reactive management style in the decision-making process. This implies that rather than working ahead with a vision to work towards, a very disjointed, reactive, approach prevailed. The practice and planning by the DH for example with the subject improvement plan and department management plan, were exercised and implemented as technical exercises or as tick box exercises responding to the education department and their bureaucratic demands.

8.3.2.2 Instructional Leadership/ Leadership of Learning

Many studies situate instructional leadership with the Principal, while fewer see the DH as more appropriately placed to fulfil this role (Rajoo, 2012; Malinga, 2016). Furthermore, as noted above, many principals do not accept that managing teaching and learning should be a priority of their position (Mestry, 2017).

Phase 1 of the data analysis showed that a number of DHs face responsibilities that separate them from their core role of leading the instructional program. In a study conducted in the Kwabre East District state in Ghana (Simpson, Et.al, 2016) the findings suggest that there are many similar challenges that DH's experience in performing their roles which create difficulty and tension in their effectiveness as middle managers. These are similar to studies conducted in South Africa and other developed and developing countries (Williams, 2015;

Irvine & Brundrett, 2019) which extend from not having enough time to carry out their role like supervision but also other academic tasks, administrative tasks and middle management duties. These studies conclude these school leaders need to be prepared (or trained) more in order to positively influence learner and school outcomes (Simpson, Et.al, 2016; Malinga, 2016; Jaca, 2018).

Middle managers are therefore acknowledged to be key elements in department and subject improvement struggles. It was concering to note from the findings of Phase 1 that many DHs did not practice their role as that of instructional leaders but focussed on many other aspects of their role above teaching and learning. Findings from Phase 2 suggest that participants had begun to understand the concept of instructional leadership for themselves as well as to understand their role as instructional leaders at the level of middle management. They had also explored aspects of instructional leadership that strengthened their understanding of their roles and responsibilities as a DH. Many studies on instructional leadership agrees that prioritising teaching and learning is where leadership should be focusing most of their time (Bush, 2019). Evidence from both DHs and Subject Advisors implied that DH's are not clear about their job descriptions and therefore inculcating an understanding of 'instructional leadership' and what it entails for middle management provides the necessary focus.

8.3.2.3 Change Management

In order to overcome difficulties in low performing schools, leaders need to understand leading change and, together with the school management team, need to collaborate concerning what change is needed and what should be the focus. Duke (2015) argues that underperforming schools are unlikely to see improvement if their leaders do not change current strategies. Most, if not all, DHs entered the development program having experienced many challenges as middle managers – the kinds of changes noted above and which are confirmed in the literature (Wolhuter, Van Der Walt & Steyn, 2016; Spaull, 2013. McKinsey (2015) refers to this as a 'change barrier'. According to his study 70 percent of change programs fail to achieve their goals, largely due to employee resistance and lack of management support.

Although a large number of participants received the development training with enthusiasm and eagerness to empower themselves, it was concerning that the findings (information sheet

and reflective data) in both Chapter 5 and 6 revealed a lack of agency amongst DH's as middle leaders. They appeared to relinquish their leadershiproles as part of the school management team and did not 'own' their leadership level within the hierarchy as set out by the PAM document. This finding suggests that DHs do not position themselves as drivers of a shared leadership agenda in the school (Gurr & Drysdale, 2013).

A stance taken by the leadership development program was to empower DHs to take ownership of their place as middle level leaders in the school and to approach their shared leadership role as one involving becoming 'agents of change' (Msila, 2019). The findings suggest that participants found this very daunting and exciting at the same time, almost like finding their leadership voice for the first time. With this new approach, many called out for more support and for ongoing assistance as middle level leaders. However this finding should be considered in the light of Gurr & Drysdale's (2013) study which concluded that crucial to the development of Departmental Heads as middle leaders is the support and high hopes shown by their Principals towards sharing leadership at all levels to bring about transformation in schools. Clearly this was an element lacking for the participants in this study.

Accounting Subject Improvement and Management plans

Planning is a key role of management. As Departmental heads, DH should have management plans in place by setting subject improvement targets and clearly articulated plans to work towards the aim and objectives set as a team. In 2005 a study done by Chisholm, et al. concluded that only 14% of teachers from the national survey they conducted, were devoted to planning and preparation, record keeping, writing reports and other tasks associated with planning. Similar studies have also been carried out since, and levels of planning for improvement and school effectiveness by school leaders were again found to be dismally lacking (Vally, 2015). Again, what was noted was that the leadership at many of these schools did not focus on the central tasks of leading the teaching staff, but rather focused on external accountability and 'compliance leadership'.

However, it is promising to note that recent studies show that the most successful schools are those where Principals distribute leadership to other members of management and staff. Where more control is given to DHs, they in turn, as middle managers, can place their efforts

and focus on their improvement plans and management plans, and achieve their aim of attaining the vision of the school (Needu, 2018). In these schools the approach of distributing responsibility to DHs, also includes a focus on accountability and sustainability. This study, which recognises these top performing schools despite their mostly 'serving learners from poor socioeconomic backgrounds' finds that deliberate planning models are used as a pathway for making systematic improvement and achieving the outcomes and changes needed. Unfortunately it appears that there are only a few cases of such authentic distributed leadership to be found in South African Schools (Grant, 2019). Furthermore, Lumby (2019) challenges distributed leadership as an effective redistributing of power and argues that minimal evidence exists that suggest it takes place in a dependable manner.

8.3.2.4 Teacher Development (mostly discipline specific)

Providing subject leadership by supporting and guiding Accounting teachers is an important part of a DH's role. Findings from Phase 1 of the data suggest that Accounting teachers are struggling to cope. Part of Phase 2 of the development program included DHs exploring ways to provide their teams of teachers with the necessary support and guidance in this regard. This part of the development program dealt with both understanding teacher needs and discipline-specific development**.** A teacher's job description and her needs should be of interest to her DH. A study done by Van Scheers & Wild (2010) argues for the need for the Education Department to train their school managers to know what their duties are and how to carry them out. The policy description of practice of Level 2 school leaders (Departmental Head) (Pam document, 2016) do describe this in detail.

However, evidence provided by participants in Phase 1 of the data analysis shows that very few DHs take responsibility for teacher development. The findings in Phase 1 also point to DHs being uncertain as to how to support their teachers. This implies that DHs do not assume that developing teachers falls within their portfolio, again implying that official policy on the DH role is unclear. Also the evidence in this study emphasised that 81% of DHs have not undergone any training and development concerning how to carry out specific expectations of their roles as teacher developers. Phase 3 of the data presented also showed that, with the exception of one DH interviewed, none had attended any formal or informal training capacitating them as to how to lead their teams of teachers. It can be concluded that ongoing

professional development needs to reiterate and reaffirm this leadership responsibility and how it can be achieved.

Dinham (2016) suggests that further research needs to be conducted to understand the association between teaching quality and middle leadership influence. However, other studies (Fleming, 2014 and Thorpe and Bennett-Powell, 2014) provide evidence that middle leadership does have a positive impact on teacher quality. DHs should be the level of leadership that identifies opportunities for appropriate support, mentoring, coaching and providing access to practical supportive tools and instruments, to guide their teams of teachers and seek successful development models to support teacher growth (Wong, 2009).

In Phase 2 the second part of exploring teacher needs was discipline specific and examined the teaching methodology required for successful Accounting results. The extent to which the accounting teacher's needs were considered ranged from knowing the Accounting curriculum; curriculum delivery and curriculum leadership; the DH's role in curriculum implementation, feedback and evaluation; mentoring, supervision and promoting professional development; incorporating a taxonomy for classroom teaching of each topic, up to the summative assessments related to each topic. This was presented to the participants in the leadership course as an effective approach to teaching Accounting. They were also given an opportunity to critique this approach and to identify its strengths for equipping their teams of teachers in individual contexts. Other discipline-specific areas dealing with the cognitive demands of Accounting in the teaching, learning and assessment, were introduced. Questioning techniques for learner benefit were also presented and covered in greater detail in the program. An analysis grid was examined and its benefit for teaching and learning, together with aligning assessments to topics, were scrutinised.

The emphasis in this module was on how to create a space where DHs explore the support and understanding needed by their teams of teachers (in keeping improvement in mind) as well as understanding what teachers want from their leadership. This module was designed to assist DHs build a level of emotional intelligence skills to identify and be supportive to their teachers in their actual (professional and personal) needs.

Evidence from DHs found the support around understanding their teams of teachers valuable. Most DHs felt they work with many hard working committed teachers. The literature

presented at this session makes it clear that it must not be assumed that committed teachers do not need support. Many DHs in this study saw this as sometimes ignored, more attention being given to teachers that are difficult to work with. Most DHs expressed their interest and appreciation that this session concentrated on teachers that require their support. They acknowledged that it was useful in taking their committed teachers forward, which is an area that is often neglected. School managers also expressed that whilst they are aware that teacher development is an area that they should deal with, this session assisted them in ways that could capacitate teachers in areas of need. They also conceded that as leaders and subject teachers they also need support and admit that with the many constraints they experience they do not always set aside time to provide the necessary support required by their teachers. But a serious challenge that impedes the amount of support DHs can give to their teachers is that at least 37% of DHs were leading a subject they not qualified in or experienced in. This was also noted in Phase 3 of this study which revealed that four of the eight DHs interviewed (50%) were not qualified to teach the subject they are expected to lead. This finding is consistent with other researchers such as Malinga (2016) who found that most science DHs in Gauteng also do not have the expertise to lead the subject. This finding is also consistent with Jaca's, 2018 study which also found that as a result DHs struggled to get their teachers' confidence in their capabilities as a DH. Therefore it can be concluded that leadership development programs for Accounting leaders do need to include content-specific, as well as general, leadership skills.

8.3.2.5 Learner welfare - General and Discipline Specific

Discipline-specific support must be foregrounded by leaders helping learners begin to apply, analyse, evaluate and create knowledge. Participants were introduced to leading teaching by using and understanding a taxonomy, enabling higher levels of questioning to be designed through topic plans and assessment plans. It seems that the poor pass rate and poor quality of results in Accounting education each year (DBE: 2010-2020 Accounting diagnostic reports) stems from higher cognitive levels of understanding content not being attained. It seems that a lack of discipline-specific support may be a reason for the poor results amongst learners, and the need for middle management leadership in this area is crucial to improve teacher quality and learner results.

Teaching and learning are at the core responsibility of a DH's portfolio. However middle managers also need to understand the uniqueness of their learner population and explore the type of leadership support learners need not only in the curriculum but for the overall welfare of their learners (Taylor, 2016). Understanding what challenges Accounting learners face should be of interest to an Accounting leader not only relating to performance needs but also in order to sustain and increase the learner population. A conducive learning environment has to be driven by its leadership. Instructional leaders should not only equip teachers to understand the learning context and learner dynamics but need to have an understanding of learners themselves. This suggests that not only learners' specific needs must be met, but also their general needs have to be understood.

Evidence from Phase 2 of the presentation of data shows that both DHs and subject advisors acknowledged they had begun to use a different lens to view learner needs, and affirmed that often learner needs beyond their performance in the subject, are overlooked. The role and responsibilities as an instructional leader do not preclude leadership significantly from positively influencing learner welfare. Unfortunately, in many underperforming schools the opposite holds true where the learning environment often not only inhibits teaching and learning, but inhibits exploring ways to assist learners achieve their potential beyond the limitations and frustrations many underperforming schools face.

8.3.2.6 DH Own Growth and Development

From the literature on managing oneself as a leader, Cardno (2012) cited in Cardno and Bassett, (2015) emphasised the management of self which arises because so much of the work of management involves using leadership skills and engaging with people, which in turn, requires reflecting on one's own behaviour. Mestry (2017) acknowledges that many school principals in South African public schools are "inadequately prepared for their leadership position, or simply lack the necessary skills, knowledge and attitudes to lead and manage schools effectively and efficiently". This is of serious concern as other school leaders like the Departmental Head/middle manager are even less prepared, and thus require urgent development to deal with the challenges of 21st century teaching and learning environments. Middle management spans a variety of roles and wide ranging tasks and requires knowledge of whole school issues (Fleming, 2013). Thus being underprepared or lacking the skills

necessary to be influential and effective, has long term consequences.

Personal growth and development and seeing how quality leadership will ensure quality of teaching and learning in the Accounting Department were all discussed by participants. They considered concepts such as 'lifelong learning' and being 'reflective practitioners' as part of their journey of pursuing effective leadership and reported on it favourably. Therefore, it can be assumed that DHs found this approach to their own growth and development valuable. This aspect of the short course pilot program provided valuable feedback which affirmed that participants delved into the notion of self-awareness and what it means to lead in this way and reflected on, and described, their personal journey as leaders (Gallagher, 2012) which in turn helped them in examining their effectiveness through self-awareness. Duke (2015) emphasises that leaders have to want to make a difference, they have to plan creatively and be flexible enough to make adjustments, provide direction and have the discipline to focus. The Findings of Phase 2 of the data analysis suggest that participants experienced progress around their own growth as middle managers and found these concepts very useful in their progress as Departmental Heads.

This part of the development program was included to empower middle managers to assess their own leadership level against the state of education in South Africa (Taylor, 2006; Spaull, 2019) as well as to take responsibility for their part in the improvement of education. Another important aspect of this section of development was to allow participants to 'own up' to the support they need and the challenges they face. Particular tasks related to their own efficiency were included in which DHs procure, use and manage the resources to lead the subject and department; leading with an entrepreneurial spirit; approaching leadership as a lifelong learner; being a reflective practitioner and developing a personal and professional vision for years to come.

Thus, the opportunity was given for DH's to grapple with their own contextual limitations within their own boundaries as a leader. De Nobile (2018) suggests more research is needed around managing self and concepts like 'emotional intelligence' which could benefit middle leaders in their relationship with their teams and understanding their needs. What is important for this study going forward, is the notion that professional growth as middle leaders can offer helpful ways of managing the complexity and demands of carrying out the role that

comes with the position of middle leaders.

8.3.3 Conclusion of Theme 2

In conclusion Theme 2 and the discussion of its findings, indicate that the short course intervention in the necessary and specific skills required of Accounting DHs to improve the state of Acc leadership in these schools, were useful. All eight DHs (and the six subject advisors) valued the development associated with leading Accounting and requested that these opportunities be offered more frequently.

8.4 THEME 3 - LIMITATIONS AND POSSIBILITIES (LESSONS LEARNT) OF MIDDLE MANAGEMENT LEADERSHIP LEARNING.

8.4.1 Introduction

Data from interviews conducted and documents analysed with eight DHs and five subject advisors were synthesised to formulate themes related to the context of underperforming schools, its impact on Accounting education and the difficulties it poses for the roles and responsibilities of the DH.

The research questions this theme helps to answer were:

What challenges do underperforming schools continue to create for DHs?

What practical openings exist in current contexts for the realization of contextualized leadership development

This theme highlights the overall understanding DH participants had of their contribution to the accounting discipline. From the study it emerged that Accounting education has many challenges that threaten its sustainability into the future.

8.4.2 Challenges facing Accounting education

8.4.2.1 Drop in Numbers

All participants expressed great concern about the low numbers of learners choosing Accounting in Grade 10 and the alarming drop in numbers of Grade 12 learners sitting for the Accounting external examinations. In fact this is not only a concern of teachers, DHs' and

subject advisors but of the Education Department as well. This has even been discussed in the media between SAICA representative and ENCA (Zwane, R. 2020).

It appeared the majority of participants while concerned, did not assume their leadership responsibility involved bringing about a change for the future. This finding suggests that most, but not all, participants are passive in this regard or do not view this situation with the same level of seriousness. The change in policy that came into effect from 2019 enabling learners to choose Accounting in Grade 10 with mathematical literacy created some hope that numbers would improve. For DH Gugu and Subject Advisor Basetsana especially, this was welcomed to see an improvement of numbers for the future however most of the other participants were wary about what other problems this change would create because of the difficulty many Accounting learners experience when they also struggle in Mathematics. This finding is consistent with the findings of a study conducted by Mkhize and Maistry (2017). These authors emphasized that this is not a South African phenomenon but rather a global one. Considering studies carried out by Venkat (2019) this situation requires leadership to take control and seek for a solution. DHs Gugu, Stella and Molly made a concerted effort in approaching Grade 9 learners and marketing the subject as an important career opportunity for learners after leaving school. Other DH participants left this to the Life Orientation Department. The Subject Advisors interviewed for this study also acknowledged the problem of dropping numbers. However, it was concerning that they did not step in to assist with this situation at the District level where different subject advisors for EMS in Grade 8 and 9 were overseeing Accounting in Grade 10 – 12. This implies that District leaders in Accounting and District leaders of EMS do not communicate and engage on these important matters which affect the future of the Accounting discipline. This finding also implies that the bounded bureaucratic system present limitations which impact on the success of the discipline and its performance.

8.4.2.2 Accounting and EMS

Evidence from this study suggests that the relationship between Accounting and EMS at Grade 8 and 9 level play an enormous role in the performance of learners in Grades 10, 11 and 12. The findings in Phase 3 revealed that all DHs and Subject Advisor participants agree

that the standard of teaching is poor at the lower grades where Accounting is introduced to learners. On the other hand, participants felt strongly that the teacher is one of the main reasons for learners choosing Accounting in Grade 10. The understanding of key foundational principles on which the discipline is built begins at the lower grades which either positively or negatively influence learner performance in Grades 10 to 12. Both DH and Subject Advisor participants also highlighted a number of other problems that are experienced at this level. These include a lack of adequate time to teach Accounting due to the 2 hours designated for EMS at the senior phase having to be divided amongst all three disciplines that make up EMS (Accounting, Business Studies and Economics); and big classes that are not conducive to innovative modes of lesson delivery, such as group work. Another important finding is the poor perception that learners have of the subject. This was evident in Phase 1 of the findings and affirmed by the interview data analysed from both DHs and subject advisors, both groups agreeing that learners struggle in Accounting and find it a very difficult subject. Teacher challenges highlighted were: lack of parental support, a lack of resources, challenging Accounting topics, lack of training, a long curriculum and struggling to complete the ATP, 'progressed learners', uninterested learners, poor discipline, overcrowding in the senior phase and more. Learner challenges noted were non-submission of work, poor work ethic, poor literacy and numeracy levels, learner absenteeism and language barriers. Clearly from the evidence provided in Phase 1, a poor understanding of mathematics is not the only factor affecting the state of Accounting in many public secondary schools.

8.4.2.3 Difficulties in Completing the Curriculum

The findings in Phase 1 indicated that 47% of DHs claim that teachers struggle to complete teaching the curriculum each year. It also appears the curriculum is either watered down or sections are not covered at all which will continue to be the stumbling block into the future. The chances of learners performing well at the end of Grade 12's external examination are negligible because learners enter their examination without an understanding of all of the curriculum. This is evident from the Grade 12 Accounting results each year. According to the Needu Report of 2018 much of teaching time is lost which contributes to the failure to complete the curriculum.

8.4.2.4 Teacher Challenges

Evidence from the study suggest that many teachers are either unqualified or inexperienced in teaching accounting. This would inevitably translate into poor quality teaching due to inadequate content, curriculum and pedagogical knowledge. Other challenges teachers deal with are the impact progressed learners have in mediating the teaching and learning environment which makes it difficult for overall improvement of Accounting performance. Hardin, O'Bryan, and Quirin, 2000 suggest that a teacher is second to a parent in influencing the careers decisions learners make in high school. In light of this the influence teachers have on their learners can either positively or negatively affect their decision making. Therefore, if teachers have a negative perception of Accounting this could have a detrimental effect on the Accounting profession (Wells, 2015; Barac, 2015; Velasco, 2019). Therefore, this study further asserts that the need for strong well-grounded middle leaders that are able to positively influence and guide their teams of teachers, are even more critical in this threatened discipline.

8.4.2.5 Learner Challenges

The DH and Subject advisor participants discussed the numerous problems learners face, not only in Accounting. Vandiar (2010) as well as Weil and Wegner (1997) identified, amongst others, poor language and numeracy skills, financial constraints, absence of family understanding of educational values and challenges, and poor study skills as barriers which have an impact on learning and access to further studies. English not being the preferred language of study for many learners is exacerbated by Accounting being a language of communication in its own right and one which is not understood.

Barac (2013) states that in previous studies, such as those by Wiese (2006), and Sadler and Erasmus (2005 & 2003) barriers to becoming chartered accountants are experienced by South African black citizens. These include factors relating to the secondary education of many; the lack of pertinent information and career advice at school; the lack of qualified teachers and resultant poor mathematics literacy; and limited access to computers and the internet both within the schools, and their almost total absence from their wider communities. While the situation with access to computers and the Internet in the wider community has improved since these studies were conducted, the situation is still serious.

8.4.2.6 Lack of Technology Integration into Accounting

Teaching and learning of Accounting should provide necessary knowledge, skills, values and attitudes to the youth of South Africa, one of the key skills and knowledge fields for which it should prepare Accounting learners going into the future in is to merge technological devices and Accounting software with Accounting content knowledge introduced in the school curriculum. This is an important aspect of schooling because of its relevance to preparing young South Africans for the world of work or to take up their place as active members of society. Besides this, learners studying further or taking up professions in the Accounting world demand this of range of skills.

There are certain topics in the curriculum that lend themselves to integrating technology into the curriculum. The digitization of the business world in which Accounting operates has to be factored into the approach to technology in Accounting at school level. This was a challenge highlighted in this study (by data analysed in both phase 1 and 3) which confirms a lack of integration of technology into the teaching and learning of Accounting. According to Ndlovu and Moll (2016) integrating technology into the teaching and learning environment can effectively support teaching and learning of the subject. This is further supported by Ruiz Ortega (2021) who argue that technology is a great ally when applied to educational settings, providing the current generation of learners with both motivation and engagement. The danger of excluding technology from the teaching of Accounting at school is the under preparedness of these learners going into the tertiary environment or the Accounting profession without knowledge of an infused technological approach (RDHes, 2012).

What appears obvious from the findings of the study is that none of the participants had considered the integration of technology into the Accounting curriculum. Neither Subject Advisors nor DHs supported integrating technology into the teaching and learning of Accounting. A study conducted by Sangster, Maclaran and Marshall (2016) examined the various ways technology can support the learner in the workplace and found that work based learning can enrich the experience for learners by preparing them on a far higher level with capabilities for the workplace. However, from the findings in the current study (both Phase 1 and Phase 3) it appears that DH and subject advisor participants are not ready to introduce or explore technology beyond thinking about the smartboard and its problems. This was also

noted by DH Gugu who was concerned that learners are very behind with the use of technology. She felt that our school system does not prioritise teaching our learners essential skills for the working world or higher education. Accounting software is the way the business world stays relevant and informed and newcomers into the profession need to be able to fit into this environment. Sangster, Maclaran and Marshall (2016) show how Accounting as a profession is dependent on technology. Integrating technology into the teaching and learning of Accounting thus needs to be a leadership prerogative in order to send the youth into the working world prepared to excel. If it is not the leadership that prioritises this dire need, who will? The gap between teaching and learning has never been more prominent than the technological influence on learning and the digital divide it creates. This is another factor that leadership can plan for and support by promoting technology to minimise the gap between the teaching and learning of Accounting (RDHes, 2012).

The short-sightedness of failing to take action around this issue of the technological demands of Accounting indicates a deficiency in responding to the ways in which the world operates currently, and certainly into the future demands of the local and international environments. This brings into focus the lack of competitive advantage and proficiency of South Africans where it is most needed. Accounting DHs have the potential to help close the crucial gap in the content knowledge of Accounting, and to help to level up to the national and global needs. The Mastercard Foundation[18] released an important new report, Secondary Education in Africa:2020 Preparing Youth for the Future of Work "High schools therefore need to prepare learners for the workplace - Now is the time to rethink secondary education systems to ensure africa's young people have the skills and knowledge needed to succeed in the workforce". Furthermore Allias, 2020 argue that many secondary school learners go directly into the workplace after high school and do not pursue any further studies. The consequences of the lack of preparation thus heightens the role of the Accounting DH as a facilitator in pedagogically introducing Accounting related technology into the Accounting classroom.

[18] Mastercard Foundation Scholarship Programme: Homehttp://www.mcfsp.uct.ac.za; https://www.up.ac.za › mastercard-foundation-scholarsh...

8.4.3 Lessons Learnt and Limitations observed amongst DH and Subject Advisor Participants

8.4.3.1 Lessons Learnt

1. Data driven leadership is powerful in leading Accounting teaching and learning. In particular to understand teacher needs, learner weaknesses, content, curriculum and pedagogical needs.
2. Planning as DHs – all found planning strategies and methods useful
3. All participants could identify needs of their learners as well as challenges faced and acknowledged. There is therefore more they could do to support learners especially in subject specific needs.
4. Support for professional growth was clearly appreciated and this study confirmed in Phases 2 and 3 that more effort needs to be invested in DH professional and leadership growth to realise the value of this tier of instructional leadership.

8.4.3.2 Limitations observed

1. In Phase 1 majority of the DHs called out for leadership development and in phase 3, 7 out of the 8 DHs explicitly requested development. In Phase 2 reflective data suggested that leadership development was seen as very useful by the participants. Many explained that going through development was a new experience for them as Accounting leaders, and affirmed that this is necessary to improve their leadership skills. From the findings of the current study it seems that many DHs are not comfortable in their role and communicated a need for more improvement and growth in most areas of their role and responsibilities as a middle manager. The findings are in line with a study by Thorpe and Bennett-Powell (2014) concerning the perceptions of secondary school middle leaders regarding their needs following a middle leadership development programme. Even though the participants of that study were confident in many areas of their role, they still expressed a need for more development. This is an important message to take from this study because the ongoing changes and demands of the role of middle management, also apparent in other similar studies (Msila, 2019; Williams, 2015) suggest that this is a level

of leadership that requires attention and investment.

2. Instructional leadership (leadership for learning) should be at the center of development programs to capacitate DHs in order to guide them in whatever their focus areas at their level of leadership should be.

3. Leaders at this level of leadership need to see their role as agents of change**.** Only two of the eight DHs were found to exercise their leadership at SMT meetings and engagements with their team or to exercise a consultative and collaborative role with other stakeholder. One DH in particular (Mervin) exercises his right within SMT meetings but struggles to understand where the power relations or their influence can make a difference. However, in Phase 2 under the module 'Own growth and development' the most enjoyable area of leadership pinpointed as enjoyed and appreciated, was how to understand their influence within the role of middle management. Thus, this potential for leadership is indicated while present structures appear to block it. In Phase 3 all DHs affirmed they require more understanding of the impact and positive influence their role could play amongst their teams of teachers and within their influence as shared leaders within the school (i.e. they wanted to be taught how to be leaders as well as to be shown their boundaries and capacities as leaders). Despite this only 2 DHs showed the ability to recognize the development needs of their Accounting teachers and identify useful strategies to develop their skills. Only Molly and Gugu were extremely acute and could closely understand the role they should play in supporting their teams. This finding is related to the characteristics of complexity leadership that states that interactions amongst people in an organisation emerge from unpredictable variations and fluctuations between responsive agents (Brown, 2011; Uhl-Bien, 2001). These variations could be impactful in small situations and by the middle manager looking beyond ordered responses. She could put herself in a non-linear situation of inferring the essential needs of Accounting teachers and acting upon those.

4. The analysis of the reflective data from the participants suggested there are a lot of gaps and a lot may be learnt from such interventions for the present and the future. These reveal that many DHs struggle in leading, many teachers grapple with what teaching entails and many learners struggle in true learning. This data indicates that a lot still has

to be done in preparing middle level school Accounting school leaders. However, the study has contributed to a better understanding of the needs and expectations of DHs', subject advisors; teachers and learners. It has also contributed to new questions about leadership development for the future and also future development programs for the same group of school leaders. The study can also help with the development of the broader spectrum of school leadership in relation to the actual needs of our schools and particularly middle management. The context in which a middle manager of an underperforming school finds herself must be placed at the centre of the leadership task. Leaders cannot set an improvement target as their end goal without looking into the nature of improvement each unique teaching and learning environment requires.

5. It appears from the exploration of the perceptions of Subject Advisors and their understanding of their roles, responsibilities, practices and needs of Departmental Heads that DH's were not an understood and supported partner in the leadership of Accounting in many Gauteng underperforming schools. This was admitted by subject advisors themselves. A further discussion around the evidence from the interviews provided by subject advisor participants indicates that they share a concern for underperforming results and agree that DHs need to implement their job description to transform the status of their low performance. Subject advisors were asked whether any DH's are making attempts in any respects in transforming their perceptions of their roles and responsibilities and/or practice to which Subject Advisors responded that there are many contextual challenges that inhibit transformation in their practices, the implication being largely negative.

6. The findings from Phase 1 and 2 suggest the relationship between Subject Advisors and DH's required more time and effort. Phase 1 findings suggested neither DHs nor subject Advisors had been prepared for their roles in how to handle the demands placed on them as Accounting leaders. Phase 2 findings suggested both DHs and Subject advisors recognise the need and potential of development in crucial areas of leadership to assist in their level of effectiveness as Accounting leaders. In Phase 3 the data from interviews with 6 Subject Advisors including the Acting Chief Subject Advisor, suggest the findings presented supported the argument that DHs are an underemphasised level of leadership

from their perspective. The data suggested that since the development course they do recognise the need to include DHs in their plans, and have begun embracing the concept of being key partners in the development of Accounting school leaders and are willing to explore a supportive role in the leadership of Accounting DHs especially in underperforming schools in Gauteng.

8.4.4 Conclusion of Theme 3 Discussion

As long as the leadership of Accounting (subject advisors and DHs) do not aggressively address the glaring issues that impact the continuation and longevity of the subject, this subject faces extinction in Gauteng's public school system. Evidence from this study suggests that a number of factors point to this. Firstly the drastic drop in numbers of learners writing the Grade 12 Accounting examination, which decreased by 41,4% between 2014 (23777 learners) and 2019 (13931 learners), the neglect of Accounting within EMS which negatively affects the entry level learners Grade 10 begin with; the difficulties of completing the curriculum across Grade 8 until Grade 12; the challenges teachers face in teaching Accounting, the learner difficulties experienced in understanding Accounting, and the lack of leadership around integrating technology into teaching and learning of Accounting.

In exploring whether DHs understood their responsibilities and practices towards improving the state of Accounting education only DHs Gugu, Nelly and Molly appeared to have taken a more active role in making changes to the complacent approach previously used in areas such as improving the numbers taking Accounting, as well as the handling of Accounting in EMS in the lower grades. What appears clear is that more than the contextual factors that threaten or impact on the sustainabiity of the subject for the future, that poor teaching and poor leadership at middle management level is what would have a greater negative impact into the future of the subject and conversely the opposite would also be true.

The state of Accounting at many underperforming schools thus suggests the leadership in these schools require a new way of thinking around the issues that threaten the subject. This includes new ways of approaching the leadership of teaching and learning in this discipline. Marion and Uhl-Bien's (2001) Complexity Leadership theory suggests that an holistic view offered by Complexity Science moving leadership away from the leader's behavior as the only element, but rather seeing a solution that emerges from all three elements of complex

systems including the leaders' thinking about the organization and adapted to the environment. The theory maintains that it offers a broad solution rooted in Complexity Science and away from reductionist thinking. This theory finds that leadership must go beyond the ordered responses of bounded systems which are the hierarchical structures within the school, but instead be open to new perspectives within the internal and external environment adapted for the organization.

8.5 SUMMARY

This chapter provided a more detailed discussion of the main findings covered by the previous three chapters, by engaging with the existing literature and its relationship to the study. Generally the findings showed that the context in which middle management exists in underperforming schools is a cause for great concern. Findings also revealed that leadership development at middle leadership level is extremely necessary to provide a crucial role in educational leadership at public secondary schools in Gauteng. The chapter also supports the main findings with the theory that underpinned this study, being Complexity Leadership Theory. It also emphasized the contribution that the study has made to assist in closing the gap in the existing body of literature on middle leadership. The next chapter presents a summary of the findings; discusses the limitations and delimitations of the study and draws conclusions. The final chapter also concludes with a discussion of a proposed framework, Rajoo's (2022) Framework of Leadership Development for Accounting Departmental Heads.

CHAPTER 9: CONCLUSION AND RECOMMENDATIONS

9.1 INTRODUCTION

The previous chapter presented a comprehensive discussion and scrutiny of the findings beyond a descriptive analysis of the data and the literature in the field of middle leadership in Accounting education. The purpose of this chapter is to show how the research questions have been answered and to point to the practical and theoretical importance of the study. Its significance in exploring the state of Accounting education in public schools in South Africa and the deeply challenging contexts of low performing Gauteng secondary schools are considered. In addition, the chapter proposes an emerging model for Accounting middle managers in low performing schools and their development needs. In conclusion, recommendations and further research are proposed for Accounting education and middle leadership practice. The limitations and delimitations of the study are also noted.

The study was directed by the following aims:

To explore the approaches and practices of Accounting DHs in identified low performing/ low performing schools in Gauteng.

To explore whether professional development can make a positive difference to the thinking and actions of Accounting middle management leaders.

To establish the relevance of contextualising leadership development of Accounting DHs towards improving the quality of leadership at this level at secondary schools in South Africa.

To establish a framework for Accounting DHs in low performing schools which responds to a complex adaptive system created to improve their status and ultimately to improve learner results in Accounting.

9.2 RESEARCH SUMMARY

These research aims translated to the following main research question and sub-questions:

"How might contextualised leadership development in underperforming schools transform school and subject leadership practices?'. This question was answered largely through consideration of the following sub-questions:

What challenges do underperforming schools bring to the roles and responsibilities of DHs?

What opportunities do underperforming schools create for the transformation of effective DH practice?

What practical openings exist in current contexts for the realization of contextualized leadership development?

9.3 SUMMARY OF THE RESEARCH FINDINGS

9.3.1 The Challenges Low Performing Schools bring to the Roles and Responsibilities of DHs

In this study participant responses to the initial research question point out the challenges low performing schools bring to the roles, responsibilities and practices of DHs.

Context

The context in which these DH's are required to function cannot be overlooked. Informed by the theoretical framework of Complexity Leadership theory (CLT), the complexity each DH is faced with is unique to their context and must be understood in order to lead effectively. This encompasses the complex nature of people being led and the environment of the school. As long as their context is not understood by middle managers they will continue to make the same mistakes of the past, that is they will continue to be reactive leaders rather than adaptive, authentic, responsive, and proactive leaders.

The concern for the future of secondary school Accounting education in public schools.

The alarming decline of learners choosing Accounting, the decline in the numbers of schools offering Accounting, and the lack of experienced and qualified accounting teachers is a crisis that requires leadership to address urgently.

The disconnect between policy and practice

The policy document which sets out a DH's job description influences the conceptions formed around the leadership approach expected and the leadership decisions made. On scrutiny of this document it becomes clear why the core duties and responsibilities of these middle leaders are such a contentious issue. The policy implies that a DH needs to be an expert in many areas of school management and leadership going beyond classroom teaching and being responsible for her department. There is a clear inclusion of middle level leadership responsibilities in this policy document beyond departmental responsibilities, such as sharing

the responsibilities of organizing and conducting extra and co-curricular activities, and performing or assisting with one or more non-teaching administrative duties. There is also an expectation that DHs will act on behalf of the Principal during their absence from school (PAM, 2016). A wide communicative role is also amongst DH responsibilities, for instance: "to maintain contact with sporting, social, cultural and community organisations; to have contacts with the public on behalf of the Principal" (PAM document, 2016: A-29). These broad expectations contribute to the confusion and lack of clarity around the roles of DHs. The term DH is in fact misleading considering the leadership role defined in the policy document which goes well beyond responsibility for running her Department. As a recognized level of leadership set out as policy, there is an urgent need for policy makers to provide complete precision around the scope, expectations and tasks stipulated in order to eliminate the current varied interpretations which are, and can be, made. There is also an urgent need for the employer (the National Department of Education) to communicate these requirements when initiating new employees into this post. Another contentious issue is the placing of non-specialists in charge of a portfolio which clearly expects the incumbents to be experts in teaching, pedagogy and the curriculum within the subject(s) of the Department. (According to the Needu report of 2018 one of the characteristics common to successful schools is that enabling environments are prioritized. The existing official policy in regards to DHs clearly fails in this regard)

The neglected, overlooked and underutilised Departmental Head

Neglected - DHs are expected to lead subjects that are often not within their areas of expertise and they are not trained or supported to carry out this role. They are also at the beck and call of upper management and are frequently mistreated by teachers, but they are spokespersons for both.

Overlooked - Leadership development experiences (as presented in Chapter 6) showed that development in specific aspects that they need, capacitates these leaders to carry out their roles, responsibilities and practice more effectively. However, this level of leadership needs to be acknowledged and given their rightful place within the hierarchy of school-based leadership in order for their potential to be realised. As long as they are overlooked for their possible contribution to school leadership, their potentially beneficial influence will be

disregarded.

Underutilised - They play an essential supportive role to the Principal in areas that she feels she cannot devote sufficient time to, while they are not used to their capacity of middle leadership and management. There is much research that sees the Principal as necessarily the school's instructional leader (Bush, 2019; Mombourquette, 2017). However, as part of the leadership team in South African schools a DH/ middle manager is closest to the teacher and therefore most appropriately placed to assume this role. This study has supported DHs as leaders of learning provided they are also supported to be adaptive and transformational (practicing contextualised leadership).

Louis and Wahlstrom (2011:55) argue that "When principals talk about instruction, visit classrooms, and make instructional quality a visible priority, teachers are more likely to trust that principal". No doubt, this statement is potentially enabling for teachers – however in reality it is a very tall order to expect that principals can visit teachers' classrooms and develop teachers in their precise needs in every subject taught within their school. It is in light of this that developing the middle manager/DH whose core duties should be the leadership of the teaching and learning of subjects in which they have expertise, but importantly also to be transformative and adaptive in how they carry out this role. According to policy (Government Gazette no. 39684, 2016) the DH is a recognised position within the school leadership structures having a specific role to fulfil with their teams of teachers. The policy states "3.2.4: To provide and co-ordinate guidance: 3.2.4.1 On the latest ideas on approaches to the subject, method, techniques, evaluation, aids, etc. in their field, and effectively conveying these to the staff members concerned" (PAM no. 39684 Government Gazette, 2016: A-27).

The findings of this study suggest that most Accounting DHs are not carrying out this important role with their teams of teachers. The findings discussed in Chapter 6 also suggest that they do not fulfil this role because they have not had the necessary developmental training.

9.3.2 The opportunities low performing schools create for the transformation of DH practice

From the responses of the participants to this research question, it can be concluded that many

lessons were learnt from the leadership development course they attended, the main one being the need to take into account the context they work in, in understanding the needs of middle leadership. Development programmes or interventions cannot set an improvement target as an end goal without first looking into the nature of improvement each unique teaching and learning environment requires. Training and development must be continuous, effective and relevant to build leadership skills in underperforming schools.

Leadership development cannot be treated as a 'one size fits all' plan. Plans of the education Department such as each year's evaluation reports that project the educational needs of the country, suggest that plans will be put in place to train and develop the leadership where they have identified schools in need of leadership support (DBE Action plan, 2019; National senior certificates diagnostic reports. 2019; DBE Annual report, 2020; Needu Report 2018; DOE: Vision 2025: Framework National Development Plan 2030). The Department of Education has also pointed to the gaps they see in learner answers as a gap in content coverage and teaching methodology, requiring that improvement plans be devised and implemented. However, this study argues that no plans are in place which recognise the value and potential DHs can make in the improvement of these gaps in the school system. In most cases the need to develop Principals are being given a platform while the DH who plays a vital role in the SMT and a vital role in supporting the teaching and learning programme is overlooked, and hence their particular needs for training support are not articulated. Even in cases where the DH has been identified as a key area in need of development, the actual areas and type of development needed are overlooked. DHs are merely viewed as line managers despite the intention of the PAM document which should regulate the roles and responsibilities of DHs. Complexity Leadership Theory (CLT) provides an insight into understanding the DH as agents of change, recognizing that schools as organizations that have radically evolved emerging, either successfully or unsuccessfully by responding either reactively or proactively to the changes and uncertainties they continue to face (Boulton, 2011). In many cases Subject Advisors view DHs as teachers and not as contributors to the leading of the Accounting subject. Also, where it is recognized that leaders require investment in their development, the needs of DHs are being conflated with those of principals.

DHs therefore need to share in the decision-making processes at school level. Principals need to enable conditions of effective leadership by providing flexibility and autonomy to other leaders and, in this case, to their DHs. They do not have the time or capacity to lead every aspect of the teaching and learning process. According to the NEEDU Report: Schools that work II, 2018 effective Principals allow decentralized decision-making, devolved to departmental heads, in order to determine the most important priorities for learning, while ensuring that capacity-building and other teaching and learning resources are distributed fairly (Glazer, 2008).

Some of the available funding is clearly directed to leadership development for Principals but specific initiatives are not yet evident in relation to the leadership development of middle-level leaders in secondary schools (Wylie, 2011). A way needs to be found to raise concerns and make middle-level leadership development a priority and a policy issue in the near future because these middle leaders are the only ones placed appropriately for carrying out the core work of educational leadership: the improvement of teaching and learning (Cardno & Bassett, 2015).

9.3.3 Openings that Exist in Current Contexts for the Realisation of Contextualised Leadership Development

The potential of the DH

In schools in South Africa, the term 'Departmental Head' refers to those who hold middle level posts in the command structure of the school. The PAM document (2016) which sets out the roles of each level of educational leadership is, as discussed above, construed in a variety of ways by the Education Department, the different layers of school leaders, and other stakeholders within the school, includng the DHs themselves**.** This has created a situation where DHs and the expectations placed on them are inconsistent. Also the stance of the Districts in engagement with DHs are apparently misaligned with the policy.

In order to unlock the potential of DHs' training needs and to equalise leadership efforts across all levels of leadership (Vally, 2015: 6) much more professional development and training is clearly necessary. The type of DH development needed embraces a new way of thinking around the notion of diversity and complexity within contextualise leadership

development (Vally, 2015). This could be linked to the suggestions made by Shalem & De Clerc (2018) that even though this article is suggested for teacher development in low performing socio economically disadvantaged contexts there is the potential to find solutions in the context and not ordered responses through system processes. The framework developed to perform this level of middle leadership operates within a transformed, evolved role that operates with authentic leadership values, and not within a bureaucratic, current western dominated hierarchical model, thus contributing to African models of leadership.

According to Wills (2019) there is sufficient literature locally and internationally that confirms that "leadership and/or management by Principals matters for improved school outcomes". However, there are insufficient studies that confirm the level at which middle managers improve or decrease student outcomes, despite the fact that middle managers/DHs are clearly closer to learners through their own teaching and that of their teachers. Wills (2019) states that principals are second only to teachers regarding their importance to teaching – and this is not a new finding. This suggests that middle managers are overlooked altogether, a suggestion confirmed by de Nobile (2018) who carried out an extensive review internationally of studies between 1990 and 2017 which demonstrates that more research is needed into the roles of middle management, the practice of middle leadership and in summary more theory to substantiate the need for future research in this area.

The potential influence of technology in the national, international and global space

The researcher's understanding of the relevance of integrating technology into the Accounting curriculum has largely been shaped by the work of Mocarelli (2021) which states that the generation born between 1995 and 2010 is "more multi-cultural, multi-racial, multi lingual, multimedia, multi-tasking and the first generation in human history more technologically advanced than their parents". Surviving in this world of students means adapting ourselves to the teaching and learning environments dictated by the changing minds of our students. This study has been helpful in reconceptualizing the approach leadership should be taking to integrating technology into the teaching and learning of Accounting education. In every environment going forward learners would need to apply their understanding of Accounting to technologically advanced settings and people in leadership such as the DHs need to be responsive to this.

Potential transformation of DHs' own view of their roles and responsibilities

In Phase 2 DHs engaged with a renewed view of their roles and responsibilities and participants avowed their new commitment to their core duties. Reflections from DHs noted their acknowledgement of the importance they saw in being clear about their core function as a DH. Most participants agreed that, amongst others, the two areas that DHs are likely to be able to use to influence their teams of teachers are in scheduled departmental meetings and class visits.

DHs should do their best in shaping teachers' job satisfaction, motivation, and learner achievement results and could achieve this if they allow for more teacher autonomy where it can be self-managed and create space when necessary for development rather than compliance - which is the focus that consumes teacher efforts and energy at present.

Class visits are necessary for support and development purposes. However, these must be specified and constructive feedback must be given.

Scheduled department meetings. The team should be constantly talking about curriculum-related issues. These meetings need to be interactive and not a mere presenting of reports handed down by the Principal. Routine matters can be dealt with via a memo, but meetings must be used to focus the core issues of teaching and learning.

9.3.4 Conclusion to the main question: "How might contextualised leadership development in underperforming schools contribute to schools and subject leadership transformation?"

To this question, a conceptual framework for Accounting middle management leadership is proposed, which understands the contextual realities framing the problem. Adaptability in the Accounting department requires that problems are acknowledged by the DH and consideration given to the complex needs of the Accounting Department, and thus adaptive to the context. This complex adaptive system must be negotiated between the leader, the organisation and the environment, moving away from a reductionist model.

Furthermore, a bureaucratic approach and traditional leadership approaches are inadequate because solutions or ordered responses are clearly not meeting the needs of the environment. This requires that traditional top-down leadership must be challenged and the hierarchical

formal structures and superficial restraining bureaucracies must rather be exchanged for relational interactions among agents. Leading this way allows the middle manager to use complexity as a lens in low performing contexts, changing needs of schools and complex social contexts as raised by theorists Marion & Uhl-Bien, 2001 as contextual complexity- ('complexity' & 'diversity' related to middle management leadership).

> Organizations that want to create resilience and agility should flatten the organizational hierarchy and reduce layers of bureaucracy to promote open communications, make organizations more nimble and effective, and enhance employee involvement. In the knowledge economy, no efficient business can afford a complicated organizational hierarchy. The hierarchical organizational structure does a superb job of maintaining the status quo and makes change difficult. This is why it is so difficult to eliminate it: Organizations that succeed will have a flexible, futuristic leader who understands the importance of agility and speed and knows when to change course. (Morgan, 2015, cited in Friedman & Lewis 2021)

9.3.4.1 A FRAMEWORK (RAJOO, 2022) IS PROPOSED TO GUIDE THE DEVELOPMENT NEEDED FOR MIDDLE MANAGEMENT LEADERSHIP INVOLVING KNOWLEDGE, SKILLS, VALUES AND ATTITUDES TO EFFECTIVELY INFLUENCE MIDDLE MANAGEMENT SCHOOL LEADERSHIP

This framework is designed as an emergent response to a fragile theoretical base, in order to guide researchers and middle leaders. The literature on middle management within the South African education system is very thin and a model of leadership which diverges from those of Principals or Deputy Principals and is responsive to the formal position of responsibility assigned to DHs according to policy (PAM, 2016) while also being relevant to the contexts in which DHs find themselves. It is therefore also informally positioned (De Nobile, 2018) within an authentic, adaptive, middle level leadership, South African context. The new perspective which emerges from the 'spaces between' people and ideas, thus transcending the capabilities of individuals alone, and going beyond the individual components and role-based limitations of traditional models. Leadership development strategies must take into account how risk should be managed and, as complexity is growing with time, this must

involve an adaptive approach.

A framework for Accounting middle leadership development (Rajoo, 2022) which focuses on the complex adaptive needs that encompass the leader, the school and its surroundings; informed by and adapted from De Nobile, 2018 & Harris, et.al 2019

INPUTS		**ROLES (R), RESPONSIBILITIES (R) & PRACTICE (P)**		**OUTPUTS**
		Management<<>>administration<<>>leading		
INPUT REQUIREMENTS: Inputs that allow for a theoretical and conceptual understanding of middle leadership and the challenges facing middle management of accounting leaders		RRP REQUIREMENTS: Roles, responsibilities and practice that move away from primarily descriptive accounts of practice		OUTPUT REQUIREMENTS: Accounting middle managers that are responsive to the context
Understanding the contextual realities surrounding the problem	→	The DH focus is on the school and their unswerving, constructive influence on teacher classroom practice by performing roles, responsibilities and practice on influencing teachers, teaching and their functioning in the classroom; Accountng Middle managers use their agency to secure change; Practicing purposeful management of people, time and self	→	Leading teacher quality
Having a support structure in place (P,DP,other stakeholders)	→		→	Driving awareness of learner wellness
Strengthening the capacity of DH's in accounting education: content, pedagogy and curriculum knowledge	→		→	Targeting improved learner performance
Developing a professional identity	→		→	Contributing and driving longevity of Accounting education into the future
Ongoing Professional development of own growth and development			→	Better, improved and sustained learner outcomes
				Achieving organizational change

FIGURE 9-1: A FRAMEWORK FOR ACCOUNTING MIDDLE LEADERSHIP DEVELOPMENT (RAJOO, 2022)

The above framework has been engaged to offer a leadership skills development approach for Accounting middle managers in a low performing school context. Each section of the framework has been divided into three and justified in relation to different sections of the thesis and an attempt has been made to briefly point these out. This framework has been influenced considerably by two key scholars (De Nobile, 2017; De Nobile, 2018; Harris, et.al 2019) but it has been informed by the lens used in this study (CLT) as well as by seminal literature in the areas of middle management, accounting education and leadership development.

In drawing further conclusions, the sections also respond to the study's sub- questions.

What challenges do low performing schools bring to the roles and responsibilities of DHs?

The left-hand column of the framework suggests that there are input requirements that are deemed necessary for middle management to carry out their role, responsibilities and practice in order to be authentic in their leadership portfolio, and to move away from a reductionist perspective of leading as a 'compliance officer' towards one that is responsive to the needs of the school environment, as well as to the internal and external stakeholders that serve a common purpose for the betterment of the South African society at large. This input modality must be developed to recognise the context by understanding the problems faced by each member of the school community as an individual with an individual set of needs. The current study found that DHs did not take into account the context in which they lead, but rather exercise a reactive approach to leadership where they respond as and when they are put under pressure by the different tensions in the environment. This framework suggests that development must include the context as the beginning point of all decision making. In order to do this all the input factors need to be prioritised and ongoing in order to prepare middle leaders to carry out their role, responsibilities and practice according to the needs of the environment.

The framework has been developed to inform this level of middle leadership with a

transformed, evolved role that operates with authentic African-centered leadership values, not reactive to bureaucracy and western dominated models of hierarchical structural systems, but contributing to African models of leadership as a complementary model for successful middle management leadership in South African public schools.

What opportunities do low performing schools create for the transformation of effective DH practice?

The central column of the framework suggests that middle leaders are equipped to carry out their role, responsibilities and practices as a middle manager with authenticity, intent and purpose, responsive to the needs of the present. The current study found that DHs struggled with role clarity, uncertainty, lack of autonomy and authority and this framework describes the change of approach required in carrying out middle leadership after the necessary development inputs are in place. Middle leaders will then be in a position to exercise purposeful influence on the teaching and learning environment as agents of change within their context.

It enables an understanding of DHs in their educational contexts, including their role as agents of social change and of positive transformation within modern day practices (Cappy, 2016). Therefore, if school leaders unite with the common purpose of improving the quality of learner performance, leadership can transcend racial, social, cultural and language barriers.

What practical openings exist in current contexts for the realization of contextualized leadership development?

The right-hand column of the framework (the outputs column) is the main part of the framework that acknowledges development learning and suggests the possibilities for a turnaround taking place in the struggles and limitations that low performing schools currently survive in. The various outputs highlighted in the framework, and alluded to throughout the thesis, are the positive contribution of the thesis to the state of education in the public-school system in South Africa.

Accounting middle management curriculum specialists have the potential to make a significant difference to subject performance if given the necessary platform to do so. If

Accounting leadership continues in the context of bureaucracy, many Accounting leaders will continue to make the same mistakes. Endeavors must present themselves as valuable for teaching, learning, assessment and leadership of the Accounting discipline to be beneficial into the future (training must move from general to specific and be discipline based). Other stakeholders in education like senior management, subject advisors, teacher leaders, the community and other stakeholders must acknowledge, recognise, support and embrace the need for an evolved approach to sharing the leading, teaching and learning which recognises the value middle managers make to this terrain.

9.4 IMPLICATIONS OF THE STUDY

Whilst the application of complexity leadership theory has not been applied practically to organisations and participants in this study, it could be suggested that future research involve a study where each of the characteristics of this theory can be justified in practice. Many Accounting departments and public schools in South Africa operate in contextually challenging circumstances and applying such CLT theory may empower and capacitate school leaders, and especially middle managers, to lead successfully within constantly evolving and perplexing environments more easily.

9.5 POTENTIAL CONTRIBUTIONS OF THE STUDY

This research seeks to address some of the shortcomings in the leadership of Accounting in public schools in South Africa by reframing middle level leadership in the specific context of a bounded case study of low performing schools in Gauteng. In developing this it has been necessary to explore if and how transformation could be driven in these contexts using an adaptive, contextualised leadership framework to support the structures already in place.

This research should lay valuable foundations for further, more ambitious, research studies concerning the needs of Accounting teaching and learning leadership practices in South African secondary schools. It could help to address the limitations experienced in the teaching, learning and leadership of Accounting at the Further Education and Training band (F.E.T.) band of public secondary schooling in South Africa at large.

Despite the small scale of this qualitative study, the data collected and analysed may provide development providers, and other authorities concerned with middle management, with

crucial information about the contextualized leadership development needs of this group of middle managers. It may also serve as a constructive reference for providers who wish to contribute to, and improve, the recognition given to professional development preparation for DHs.

Research in the field of secondary education, especially over the last few decades, has highlighted a number of flaws, challenges and issues around the quality of the education provided at many public schools in South Africa (Ali & Botha, 2006; Bush & Haystek, 2006; Roberts & Roach, 2006; Taylor, 2007; Jansen & Blank, 2014; Van Scheers & Wild, 2011; Jansen, 2012; Vally, 2015; Spaull, 2015; NECF, 2017; Spaull & Jansen, 2019; Amnesty International, 2020). One of the aims of the National Development Plan (NDP) is to ensure that South Africans have access to education and training of a high quality, leading to significantly improved learning outcomes by 2030. The NDP for the Education Sector draws on "Action Plan to 2019: Towards the realisation of Schooling 2030". This, amongst other education policies and directives from the NDP, attempts to address the quality of education offered, including leadership, teaching and learning in schools. It sets out the Department's intentions to develop, amongst other things, leadership in schools as one of its key priorities (DBE: Annual Performance Plans: 2016-2017). Some of the sub-outcomes in the NDP that are also fundamental to the GDE, include an improved quality of teaching and learning, the capacity of the state to intervene and support quality education, human resources development, and management of schools – all of which are relevant to this study.

It was also the intention to explore what an evolved leadership perspective (referred to in this study as 'African-centred leadership') could mean, in the pursuit of transforming leadership in schools at the level of middle management, and whether there is any form of interactive horizontal integration taking place amongst the centralised hierarchical top-down leadership structures currently in place. If not, whether this integration could bring new ideas to the leadership of schools where leadership struggles are evident.

Overall the study has explored the type of middle management leadership development needed to improve the role of the Accounting DH in low performing schools where the contextual challenges pose serious limitations to their successful performance.

a) The Theoretical contribution

Complexity Leadership Theory has not been a common or popular framework in education, and particularly in educational leadership. However, this does not mean that it is irrelevant to the education discourse, but rather that it is under-researched. The limitations of CLT have been acknowledged in Chapter 2 and its strengths when combined with other evolved leadership frameworks like transformational, interactive, adaptive, authentic leadership discussed. In this study its relevance as a lens into the research problem has been shown as being complimentary to transformational and adaptive leadership. One's own growth and transformation as a leader cannot take place without searching for one's own authenticity.

It was also the intention to explore what African-centred leadership could mean in the pursuit of transforming leadership in schools at the level of middle management, and whether there is any form of interactive horizontal integration, more aligned with traditional African approaches, taking place amongst the centralised, hierarchical top-down structures currently in place; and, if not, whether this integration could bring new openings to the leadership of schools where leadership struggles are evident. CLT is also complimentary to an evolved localised leadership approach and to collective, dynamic, interactions and interdependent actions among many individuals.

b) Contribution to the scholarship of teaching and learning

The study contributes to an appreciation of the vital place the Accounting discipline at school level plays in the preparedness of learners to become contributing citizen in the South African economy.

c) Contribution to leadership theory and management

The leadership development needs of middle managers require urgent attention which must focus on the actual needs of this level of leadership and not simply be lumped in with general leadership needs such as those of principals and deputy principals. Literature on school management in South African schools focuses largely on the Principal and how to enhance her effective leadership and improvement of learner achievement. Similar studies in the international literature emphasise senior school leadership and management (De Nobile, 2018). However this study brings into focus the DH/middle manager. The demands on

principals are increasing with the ever increasing demands placed on schools and the expanding dimensions to the teaching and learning environment. This implies that principals cannot in many cases cope with burden of the many roles and responsibilities they have acquired, while this study argues that some of these responsibilities could be better placed under other levels of management and particularly under middle management. One example could be the class visits that a principal is expected to conduct (PAM, 2016). The DH as curriculum specialist is better placed to do this and this would alleviate some of the burden of the principal's daily tasks. Furthermore it is not possible that the principal is familiar with the curriculum of all subjects reinforcing the argument that this should be the task of the DH (Mestry, 2017). This makes the preparation of DHs as instructional leaders (evolved as 'leadership for learning' in recent times) necessary to close the gaps between principals and the need for a sound delivery of the curriculum.

d) Contribution to policy and practice

This study makes use of 'Departmental Head (DH)' and 'middle manager' as synonymous. This is done as part of the argument that the term 'DH' reduces the role of this level of leadership to simply 'a person that manages her department'. Literature around the 'DH' in the South African context and the 'middle manager /middle leader' in the international context highlights the varied and complex understanding of this level of leadership (De Nobile, 2018). Furthermore this study has attempted to offer an account of how difficult the role, responsibilities and practice are in a low performing context which is exacerbated by the complexities around the nature of middle management. This highlights a pressing need for the authorities to fundamentally reconsider current leadership policies as set out in DBE: PAM 2016. In particular the overarching term 'Departmental Head' minimises the view of this middle leader while hiding behind a policy imperative that in practice almost abuses the person in that role. Policy drivers need to unravel the challenges that are concealed behind the impossible expectations set out in this policy.

e) Contribution to research in leadership development

Evidence from this study shows that the sample of DHs have adapted their role since the development intervention in order to consider certain contextual factors highlighted in the environment relating to their teams of teachers, their learner performance and their own

leadership needs. The framework used for leadership and skills development at the middle level appear to have assisted this tier of leadership to adapt to their context and make decisions that suit the context they placed in. However, this was a small group and in order to be effective in developing leadership at the middle management level, an initiative of the provincial and national government as a whole needs to be undertaken. The leadership training short course was shown to lead to some degree of change in how DHs view their role and responsibilities, but the study is making a case that in order to have change across our public schools, where middle leaders can potentially make significant improvements in Accounting, development has to be targeted as an imperative for the Education Department. Only this would enable middle leaders to collectively achieve countrywide improvement leading to evident change in Accounting teaching and learning Province by Province.

f) The future of middle management

Overall the study has explored the type of middle management leadership development needed to develop the role of the Accounting DHs in low performing schools where the contextual challenges pose serious limitations to their successful performance. It has been suggested that middle managers can play a beneficial role to the core purpose of a school, as well as to the overarching purpose of school leadership. However to perform this role with tenacity becoming an agent of change is not enough. "[P]ersonal agency, or purpose, is not enough to produce mastery. Personal commitment to a vision of a better practice has to be supported by tools, by training and by systems which support the adoption of these behaviours as routines that are core to the work of the District and school, and which are reinforced by the experience of success in how these make it easier for educators and officials to succeed in their work" (Christie & Monyokolo, 2018).

9.6 RECOMMENDATIONS

9.6.1 Recommendations Related to Teaching and Learning

This could improve learner performance, along with enhancing the discourse about the complexities around the teaching and learning environment. The functions of middle managers should therefore extend beyond routine administrative tasks to rather explore the needs of the teams of teachers they lead. This study is therefore important to all South African

public schools that offer Accounting as an F.E.T. subject. Research into the teaching, learning and leadership of Accounting in public secondary schooling appears to be minimal, and even more so in underperforming/ low performing schools. This project could serve as a starting point for debates in this largely untouched field.

9.6.2 Recommendations for Further Research

What is clear from the study is that current structures will not work. There appears to be a lack of urgency and recognition of the need for development and the importance of the level of leadership which can be most effective. Literature on school leadership has established that a Principal cannot transform schools by taking the lead in all areas or aspects of school performance and that other levels have to share leadership in order to influence change. Arguably the type of shared leadership required cannot be steeped in a top down attitude but rather needs to challenge the traditional, hierarchical 'one size fits all' approach.

Empirical studies in middle leadership are sorely lacking, especially in South Africa, but also globally. Research in this area has increased since 2007 but has not gained substantial momentum and therefore is still very under-researched (Harris, 2019). Future research needs to respond to these important gaps.

9.7 A WAY FORWARD

For conditions to be created for improvement or change in performance a radical shift in viewpoint appears to be needed. There is no one best way to improve underperforming schools. The solution lies in the problem and therefore the nature of the problem needs to be accurately diagnosed. What needs to be questioned is, what the context tells the decision maker about each person and each problem. Could it suggest that no member of management, no DH, no teacher and no learner is the same and therefore leadership needs to respond to these differences by understanding what this means for the school and its purpose?

9.8 SUGGESTIONS FOR FUTURE RESEARCH

The following may be considered as worthwhile areas for future research:

How might an Africanisation of leadership agendas deliver greater value and agency to the roles and practices of DHs/ middle leaders?

Can a local African-centered perspective of leadership add value to, and be incorporated into, the current hierarchical leadership structures as set out in the Educators' Workload policy document?

Can a reconceptualised leadership framework be a way forward for underperforming departments and schools to move to a state of effectiveness?

The above entail research into the willingness of wider leadership categories (Principals and Deputy Principals) to be open to CLT approaches, and also research into the practicalities and challenges involved in directly influencing government policy

9.9 SUMMARY

The chapter summarised the conclusions of the study in terms of the following main research question:

"How might contextualised leadership development in underperforming schools transform school and subject leadership practices?'

And the following three sub-questions:

"What challenges do underperforming/ low performing schools bring to the roles and responsibilities of DHs?"

"What opportunities do underperforming/ low performing schools create for the transformation of effective DH practice?" and

"What practical openings exist in current contexts for the realization of contextualized leadership development?"

Based on the findings, conclusions were made and recommendations suggested both for practice and for advancing research. The contribution this study has the potential to make, has also been offered for parties interested in pursuing this line of research further.

9.10 CONCLUSION OF THE THESIS

An interpretation of the contribution of the thesis

Ever since the achievement of democracy there has been a keen awareness of South Africa's educational problems, but very little theory or empirical evidence has been provided to

suggest viable solutions. I would like to claim that this research provides some such foundational building blocks. These are also offered at a critical time in the context of Accounting as a potentially dying discipline within the school curriculum, and a discipline of great significance to the South African economy. Nor are the positive possibilities offered only theoretically feasible – evidence given by the overwhelming enthusiasm of the research participants for the training and development offered, along with evidence from the literature that such training and development are effective when systematically provided (Harris & Jones, 2019) are key indicators of the feasibility of the recommendations. They provide a significant ray of hope in an otherwise dark and deeply worrying context. The 25-year review of progress in basic education in South Africa (DBE: 2019) outlines "strengthening accountability and improving management at school, community and district level" as the medium-term strategic framework goals for the structural improvements our education system needs, while Irvine & Brundrett (2019) recommend, more specifically, that possibilities must be created *for middle leaders* to be developed. It must be noted however that current literature (Wolhuter, 2020) suggests that very little has as yet been achieved. I suggest that openings for such achievement are made available by this research.

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ANNEXURES

Appendix 1:
DH INFORMATION SHEET

This information will only be used for research purposes

Name of School: **(this can be left anonymous if you so wish)**

Highest qualification:

Academic eg. BA Degree, etc

Professional eg. Teaching diploma HDipEd. Etc.

A. Please indicate with a TICK (√), in the appropriate block, the answer that fits your personal and teaching profile.

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

1. Gender Female ☐ Male ☐

2. Age 21-30 ☐ 31-40 ☐ 41-50 ☐ 51-60 ☐ 61+ ☐

3. Age on entry to DH

21-30	31-40	41-50	51-60	61+

4. How many years have you been a classroom teacher?

1-10	11-20	21 -30	31-40	41+

5. How many years have you been a DH?

1-10	11-20	21 -30	31-40	41+

6. How many years have you been teaching Accounting?

1-10	11-20	21 -30	31-40	41+

7. How many years have you been teaching Accounting at Grade 12 level?

1-10	11-20	21 -30	31-40	41+

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

Subject(1)	
Subject(2)	

B. Please answer the following questions as accurately as possible.

9. As a DH 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 a DH 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:_____ _____

10. Amongst all the duties you have as a DH, what would you say is the task you spend the least time?
    You may tick more than one box

(a)	Teaching (more than a DH 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. How many learners are currently attending Accounting per grade?

Gr 8 EMS	Gr 9 EMS	Gr 10 Acc	Gr 11 Acc	Gr 12 Acc	Total

12. Which quintile does your school fall in?

13. What aspect of your role as DH do you find most satisfying?

14. What aspect of your role as DH do you find least satisfying?

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

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. 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

20. Do you observe your Accounting teachers lessons?

Often	Sometimes	Rarely	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 to five years or since the NATED 550 curriculum? If so, describe the nature of these activities.

28. What are some of the challenges that your Accounting teachers face?

C. Please indicate with a tick (√) whether your answer is Yes, No, or Don't know/Not sure to the following questions.

No	Question	Yes	No	I don't know/ Not sure
29	Are all your teachers' specialists as they are professionally qualified in teaching Accounting?			
30.	Does the teaching and learning of Accounting formally start on the first or second day of every school year?			
31.	Are you involved in the current employment procedures for suitably qualified Accounting teachers in your department			
32.	Do your teachers have more than one teaching support materials to teach each grade?			
33.	Have the workloads of the following year been brought up and discussed at department meetings			
34.	Do you encourage teachers to sort out their challenges among their colleagues before bringing them to you?			
35.	Does your school have computer facilities to use for the teaching and learning of Accounting?			
36.	Do you facilitate the use of computer facilities for the teaching of accounting across grade 8 – 12.			
37.	Are there any technology aided classrooms available at your school?			
38.	Are there any technology aided resources available for the teaching and learning of Accounting eg. projector, smartboard etc			
39.	Are there any accounting software available to teach aspects of the school curriculum eg. Quickbook accounting, pastel accounting etc			

D. Please indicate with a tick (√) your level of agreement, neutrality or disagreement with the following statements.

No.		**Strongly agree**	**Agree**	**Neutral**	**Disagree**	**Strongly Disagree**
40.	It is important to meet with my team of teachers before a scheduled SMT meeting					
41.	It is important that teachers report important direct challenges to me as their DH					
42.	The management of teaching and learning of Accounting is the responsibility of each teacher, as I need to deal with bigger issues as a member of the SMT					
43.	It is important to sort out administrative issues in my department during the first week of each academic year, in order to ensure that the rest of the year runs smoothly					
44.	It is important to ensure that I have a teacher in every Accounting class, even if it compromises the quality of teaching this subject.					
45.	The availability of resources will determine the quality of teaching and learning of Accounting					

E. Ethos within the Accounting Department	YES	NO	I DON'T KNOW
46. Is there continual striving for improvement and growth among teachers			
47. Are teachers holding high expectations of learner ability and achievements through displaying confidence in them?			
48. Is there a concern to provide quality teaching and learning amongst teachers in Accounting			
49. Are the Accounting teachers working in a stimulating, satisfying and enjoyable atmosphere			
50. Are Accounting teachers comfortable about talking about professional matters			

F. Vision and aims for the Accounting Department	YES	NO	I DON'T KNOW
51. Do the Accounting teachers and yourself share a common vision about the future of the department			
52. Is there a plan of how to move in the direction of achieving the shared vision?			
53. Is the Departments aim and policy set down clearly in writing, and assisted by the teachers when drawn up			
54. Does your team of teachers share a common set of values and purpose in the Accounting subject			
55. Is it the Acc Departments aim to assist each learner to achieve their potential by embracing a teaching and learning style together with support material to cater for individual needs.			

G. Strategic Planning by the Departmental Head	YES	NO	I DON'T KNOW
56. As DH and representative of the Accounting department, are you taking to the School Management Team (SMT) the shared vision of your Department			
57. As leader of teams of teachers are you thinking and planning strategically towards the demands of a complex curriculum, current practice and learner needs.			
58. Are you identifying and dealing with challenges on an ongoing basis to the Accounting teaching and learning process.			
59. Are you anticipating future developments and implications for your department?			

H. Structures, Roles and Responsibilities	YES	NO	I DON'T KNOW
60. Is there a clear department structure that has teacher roles and responsibilities defined within the structure			
61. Are teachers having easy access to school policy documents and support materials?			
62. Are systems in place for monitoring and reviewing practice			

I. Communication by the DH	YES	NO	I DON'T KNOW
63. Are department meetings used for discussion around the teaching and learning of Accounting			
64. Are issues that surface about teaching and learning investigated and internal policy matters addressed			
65. Are the Accounting teachers sharing in decision making			
66. Are meetings frequent but not always purposeful			
67. Are meetings infrequent but purposeful			
68. Is there open and direct communication between teachers and yourself			
69. Are teachers feeling well informed and regularly briefed by you			

J. Professional Working Relationships	YES	NO	I DON'T KNOW
70. Are Accounting teachers feeling valued?			
71. Is there a good team spirit in your Department			
72. Are teachers contributions given recognition and taken seriously			
73. Are teachers striving to improve their professional practice			
74. Are teachers regularly engaging in joint planning			
75. Are teachers encouraged to share ideas, experiences and success			
76. Are resources being properly allocated to support teaching			

Appendix 2:

SEMI STRUCTURED INTERVIEW with the DH – CORE QUESTIONS

Add in Date, place, interviewer, interviewee

Greetings:

Note: This interview protocol **is designed to be administered to DH's who have attended a leadership skills development program which took place in 2015.**

Several of the questions refer to how they have reflected on and conceptualised their leadership role since 2015 and in the case where participants need an additional prompt, I will take to each interview a summary sheet with key indicators from the short course program attended.

Introductory remarks:

Set the scene as to acknowledging time taken to participate, purpose of the research, confidentiality, the acceptance of audio recording the interview (or not) as well as any disclosure requirements as to whether changes should be made.

Questions to the DH

School Context

1. Would you please describe your school? What would somebody visiting your school need to know about this school?

2. Has the school and your department had any successes in the past few years? What were they? Has the school and your department had any key challenges, and what were they?

3. Has your school and your department been part of any improvement projects in the last 3-5 years? What are they and where do they stand now?
4. What is the decision making process like in your

a. School? & b. department?

5. How does the category underperforming make you feel?

5a.Has anything changed since this is the status of Accounting?

5b.What is the future of Accounting education in your school, cluster, district and Gauteng?

DH management plans and Minutes and/or memos of department meetings

6. USE OF DATA FOR DECISION MAKING?

Have you conducted any data analysis over the last few years? (If so, where did you get the data you reviewed? How hard was it to get? What was it like trying to make sense of the data you had? Did you wish you had other data that wasn't available?

School/Department/subject improvement plan?

7. Do you have a role in creating, drawing up or commenting on the overall schools improvement plans? If so, would you please describe your role? And where would your accounting improvement plan fit in? How has the school improvement plans been created over the last few years?

7.a. In your understanding, what is the purpose of creating improvement plans? In your opinion, are these improvement plans useful to you? Are they useful to the school at large? And in what ways?

What came out of these improvement plans? What decisions were made? Were they carried out? Or were they changed?

7b. Did you have to change anything that you were doing because of the improvement plan? Did the teachers? Did the school?

7.c. What would have made the improvement plans better or more useful? What could your role be in making the improvement plans better or more useful? Have you had a chance to track the progress of your improvement goals? If so, how well are the strategies you have implemented progressing towards your goals and plans?

Accounting teacher development plans

8. What role are you able to play in the professional development of your Accounting teachers? What are some of the major challenges Acc teachers face?

DH own growth & development

9. What are some of the major challenges you face as an Accounting DH? What are some of the contextual challenges that inhibit transformation in your practice?

10. In your opinion, if you were allowed to make decisions or solve problems in ways other than the existing top down current way of doing things, how would you go about leading the Accounting discipline? Are there any other method you would solve problems etc…what possibilities exist for DHs' to rethink and transform their leadership approach beyond a compliance bureaucratic traditional approach to leadership?

11. What type of support would you like from your subject advisor in carrying out your role, responsibilities and practice as a DH?

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

What the Accounting DH sees as his/her role and responsibilities:

1. In data driven analysis and results: acknowledging the results as it appears in the last 3 years and moving forward towards improvement.
2. Interpreting results and aligning it with department functionality
3. Interpreting results and aligning it with his/her own functionality.
4. Interpreting results and aligning it with teacher need and support.
5. In teacher development after diagnosis of areas of need.
6. In learner development after diagnosis of areas of need.

In his/her own assessment & development as the DH

7. a. How is the DH leadership defined (individual or shared and by whom?)?

   b. What complexities do they express in their routine tasks of DH and complexities to their leadership role and practice?

8. a. How is Subject Advisor leadership defined by the Subject Advisor (individual or shared and by whom?)?

b. What complexities do they express in the routine tasks of S.Adv. and complexities to S.Adv leadership role and practice?

Appendix 3:
SUBJECT ADVISOR INFORMATION SHEET –

This information will only be used for research purposes

Name of District: (this can be left anonymous if you so wish)

Highest qualification:

Academic eg. BA Degree, etc

Professional eg. Teaching diploma HDipEd. Etc.

A. Please indicate with a TICK (√), in the appropriate block, the answer that fits your personal and leadership profile.

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

1. Gender Female ☐ Male ☐

2. Age 21-30 ☐ 31-40 ☐ 41-50 ☐ 51-60 ☐ 61+ ☐

3. Age on entry to Subject Advisor

21-30	31-40	41-50	51-60	61+

4. How many years have you been a Subject Advisor?

1-10	11-20	21 -30	31-40	41+

5. How many years have you been a DH?

0	1-10	11-20	21 -30	31-40	41+

6. How many years have you been teaching Accounting?

0	1-10	11-20	21 -30	31-40	41+

7. How many years have you been teaching Accounting at Grade 12 level?

0	1-10	11-20	21 -30	31-40	41+

8. How many years have you been a classroom teacher?

0	1-10	11-20	21 -30	31-40	41+

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

Subject(1)	
Subject(2)	

10. How many schools are you in an advisory capacity with?

1-5	6-10	11-15	16-20	21+

B. **Please answer the following questions as accurately as possible**

11. How often do you meet with each Accounting DH?

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

12. As a Subject Advisor and curriculum specialist, what would you say are the tasks that you spend the most time on?
You may tick more than one box

(a)	Providing support to the DH	(e)	Advisory capacity
(b)	Overseeing teaching & curriculum	(f)	Assisting other members of management
(c)	Administrative & district reporting	(g)	Teaching when necessary
(d)	Supervising teachers	(h)	Others, Specify:_____ _____

13. Amongst all the duties you have as a Subject Advisor, what would you say is the task you spend the least time?
You may tick more than one box

(a)	Providing support to the DH	(e)	Advisory capacity
(b)	Overseeing teaching & curriculum	(f)	Assisting other members of management
(c)	Administrative & district reporting	(g)	Teaching when necessary
(d)	Supervising teachers	(h)	Others, Specify:_____

14. Have you had any formal training to carry out your responsibilities as the Accounting Subject Advisor? If yes, describe the nature of this. If not, what training or development would you favour?

15. How many schools you liase with are considered underperforming due to their Accounting matric results?

	Quintile 1	Quintile 2	Quintile 3	Quintile 4	Quintile 5
2014					
2015					
2016					
2017					

16. Are there any DH's in number 15 above whom have gone through and been certified with a leadership skills development program in 2015? If so, how many?

17. Have there been any other professional development activities arranged for the Accounting DH, in the last three to five years or since the NATED 550 curriculum? If so, describe the nature of these activities.

PLEASE NOTE: Question 18 – 85 below are based on your answer to question 15 & 16:

18. In your opinion, are there any obvious differences in their approach to the role of leading Accounting in these schools?

19. In your opinion, are there any obvious differences in their practice of leading Accounting in these schools?

20. Have you been able to offer any support to these DH's? If so, describe this.
If not, are there any challenges you face in not being able to provide any support?

21. Have you been able to identify any further leadership or other development needs necessary for these DH's? If so, describe these.

22. Have DH's used available data regarding their teachers, learners and assessment data for improvement purposes?

a. If so, what type of data and describe how they have interpreted it for leading Accounting
b. Do they analyse data for improvement purposes?
c. If not, what might be their challenges in not doing so?

23. Have DHs' considered their levels of functionality and that of their department in relation to their own growth and development?

23a. If yes, how have they gone about reflecting on this?

23b. If not, what might be their challenge?

24. Have you had any opportunity to observe your Accounting DH's lessons?

Often	Sometimes	Rarely	Never

25. Have you shared any feedback from your visits with them?

Often	Sometimes	Rarely	Never

26. Have DH's had any opportunity to observe their Accounting teachers lessons?

Often	Sometimes	Rarely	Never

27. Do they share any feedback from these visits with them?

Often	Sometimes	Rarely	Never

28. Would you consider the feedback given appropriate for the improvement or development of individual teachers needs?

Often	Sometimes	Rarely	Never

28a Elaborate further

29. Over the past three years on average has the schools matric Accounting pass rate declined, improved or remained the same?

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

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

31. What can you account as significant factor/s within the schools 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)	Learners lack interest or very weak at the subject

(e)	The classes are too large		(j)	A lack of leadership by the DH
(k)	None of these		(l)	Other, Specify:_____ _____ _____

32. Did you meet with the Accounting DH to discuss the schools matric results of last year or previous years?

(a)	Yes		(b)	No

33. 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

34. Are DH's preparing and effectively executing their management plans?
If so, what are some of the aspects they plan for?
If not, what is delaying their management planning?

35. Are DH's taking controls of accounting subject improvement plans? If so, what are the focus areas planned around?
If not, what is impeding this?

36. In your professional capacity, does or would leadership development add value to how DH's approach their role and practice of leading Accounting?

37. What are some of the challenges that your DH's face in leading the curriculum and his/her teams of teachers?

38. What are some of the challenges YOU face in leading DH's in their capacity as leaders of the Accounting subject?

C. Please indicate with a tick (√) whether your answer is Yes, No, or Don't know/Not sure to the following questions.

No	Question	Yes	No	I don't know/ Not sure
39.	Does the teaching and learning of Accounting formally start on the first or second day of every school year? (on average in the schools you visit)			
40.	Do DH's know what their teachers professional needs are?			
41.	Do DH's know what type of support their teachers need?			
42.	Do they have learning support material for your Accounting departments each year?			
43.	Do the DH's in your group of schools arrange for more than one teaching support materials to teach each grade?			
44.	Do your schools have computer facilities to use for the teaching and learning of Accounting?			
45.	Do you facilitate the use of computer facilities for the teaching of accounting across grade 8 – 12?			
46.	Do the DH's facilitate the use of computer facilities for the teaching of accounting across grade 8 – 12?			
47.	Are there any technology aided classrooms and resources available for the teaching and learning of Accounting eg. projector, smartboard etc			
48.	Is there any accounting software available to teach aspects of the school curriculum eg. Quickbook accounting, pastel accounting etc			
49.	I should get involved in the leadership of Accounting in the schools I liase with			

50.	I should play a supportive role to the Accounting DH			
51.	I am willing to use my experience, expertise and skill to support DHs' in leading Accounting			

D. Ethos within the Accounting Department	YES	NO	I don't know
52. Is there continual striving for improvement and growth among the DH's			
53. Are DH's holding high expectations of learner ability and achievements through displaying confidence in the leadership and teaching of them?			
54. Is there a concern to provide quality teaching and learning amongst DH's in Accounting			
55. Have the DHs' created a stimulating, satisfying and enjoyable atmosphere			
56. Are DHs' comfortable about talking about professional matters			

E. Vision and aims for the Accounting Department	YES	NO	I don't know
57. Does your DH share with you a common vision about the future of the department			
58. Do you have a plan of how to support each DH to move in the direction of achieving the shared vision?			
59. Have you supported the DH in setting up the Departments aims and policy clearly in writing			

F. Strategic Planning by the Departmental Head	YES	NO	I don't know
60. Are the DH's anticipating future developments and implications for each school in your group?			
61. Are you supporting the DH's in the long term planning goals for this subject ?			
G. Structures, Roles and Responsibilities	**YES**	**NO**	**I don't know**
62. Is the DH clear about his roles and responsibilities in the teaching, learning and assessment of Accounting			
63. Do DH's have relevant Accounting policy documents and support material?			
64. Are systems in place for supporting DH's in monitoring and reviewing practice			
65. Are DH's clear on your roles and responsibilities in supporting them lead the curriculum			

H. Communication amongst colleagues	YES	NO	I don't know

66. Are subject advisor meetings used for discussion around support for the DH in the teaching and learning of Accounting			
67. Are issues that surface about the leadership of teaching and learning investigated and internal policy matters addressed			
68. Are subject advisor meetings frequent but not always purposeful			
69. Are subject advisor meetings infrequent but purposeful			
70. Is there open and direct communication between DHs' and yourself			
71. Are DHs' feeling well informed and regularly briefed by you			

I. Professional Working Relationships	**YES**	**NO**	**I don't know**
72. Are Accounting DHs' feeling valued?			
73. Is there a good team spirit between yourselves			
74. Are DHs' contributions given recognition and taken seriously			
75. Are DHs' striving to improve their professional practice			
76. Are DHs' encouraged by you to share ideas, experiences and success			
77. Are resources being properly allocated to support DHs' leading effectively			

J. Teaching and Learning Ambiance (Instructional core as an area of middle management?)	YES	NO	I don't know
78. The DH places importance to teaching days and is not lost to sporting events and cultural functions?			
79. DHs' have planned around protecting teaching time even before and after exams.			
80. Teaching takes place on the first and last day of every term			
81. DH has made sure all students have their necessary textbook			
82. DH has buy in on a department homework policy			
83. DHs' are aware of teachers setting and checking homework according to the homework policy			
84. DHs' are aware of starting and stopping of lessons on time			
85. DH has buy in on a policy in place for marking of tests, assignments and exam. As well as a follow up policy on when learners miss tests and examinations			

Appendix 4:

FOCUS GROUP DISCUSSIONS – CORE QUESTIONS WITH ACCOUNTING SUBJECT ADVISORS

Date, Place, Interviewer, Group interviewee participants

Greetings:

a. Welcome
b. Thanking them for availing themselves
c. Express the importance of their contribution and getting subject advisors ideas and experiences

Introduction remarks:

Set the scene as to the purpose and nature of this discussion group as well as the assurance of the confidentiality of the shared and possible sensitive nature of the conversations, thereafter engage with subject advisors about themselves and their advisory experience since the analysis and follow up questions informed by the subject advisor information sheet .

Discussion questions with Accounting Subject Advisors:

1. Could the leadership of Accounting at underperforming schools possibly have an influence on

a. the state of Accounting at these schools;
b. the difficulties and challenges faced by Acc teachers
c. the understanding and performance of learners taking Acc at grade 10 – 12

2. What is the future of secondary school Accounting education in this S.A., Gauteng, your district, cluster and schools you visit? How do you feel about this?

3. In your advisory capacity, what could DHs/middle managers at these schools do to transform the status of the underperforming results?

3a. In your opinion, are any DH's making attempts in any respects in transforming their perceptions of their roles and responsibilities and/or practice?

3b. What could be done to support them

i. Internal structures (principal, Deputy, governing body, other management);

ii. External structures (district, community, private sectors)

4. What role could leadership development play in strengthening the capacity of middle management in accounting education?

5. What are some of the contextual challenges that inhibit transformation in their practices?
   Prompt: Do the following pose as challenges? diversity (race, ethnicity, religion, culture) of teacher, other staff, learner population AND intergrated with social, economic, political and environment setbacks

6. In your opinion, what possibilities exist for DHs' to rethink and transform their leadership approach to overcome a compliance bureaucratic traditional approach to leadership?

7. What role could subject advisors play in supporting DH's in question number 5 above?

8. What challenges and difficulties could impede the supportive role you could or want to play in question number 6 above

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

I.What are some of the difficulties DH's experience:

9. In understanding their role as Accounting leaders?
10. In their leadership practices?
11. In overall understanding of their contribution to this discipline.
12. In attaining the necessary support needed.

II. I.What are some of the difficulties Subject advisors experience:

1. In understanding their role as Accounting leaders?

2. In their leadership practices?
3. In overall understanding of their contribution to this discipline.
4. In attaining the necessary support needed.

III. a. How is the DH leadership defined by the Subject Advisor (individual or shared and by whom?)? b. What complexities do they express in the routine tasks of DH and complexities to DH leadership role and practice?

IV. a. How is Subject Advisor leadership defined by the Subject Advisor (individual or shared and by whom?)? b. What complexities do they express in the routine tasks of S.Adv. and complexities to S.Adv leadership role and practice?

Concluding comments: TR-Oct 2017

Appendix 5:

DOCUMENT COLLECTION and ANALYSIS - DH

This form of data collection could suggest trends, raise questions, describe values and corroborate qualitative findings. It could also possibly point to the official chain of command and provide clues about leadership style and values. These documents are what will be drawn up by the DH and could also propose the understanding and practice of the DH (McMillan & Schumacher, 2010).

Introductory remarks: Documents will be requested for reflective scrutiny in order to achieve the purpose of the research with the utmost confidentiality being assured. This schedule is developed using information about contextualised leadership development gathered from the background study reviewed and informing the current study.

Type of documents: Date / period of document (over the last 3 years)

The following are examples of documents or the likes that possibly could be scrutinised for this study in order to gather an internal perspective of the department and DH functioning and practice within the contextual limitations placed in :

a. DH management plans;
b. Minutes and memos of department meetings,
c. Accounting subject improvement plans;
d. Accounting teacher development plans

Note: This document analysis protocol was developed from a leadership skills development preparation program participants attended, using indicators and information engaged with around management planning and the improvements necessary. Some modification to the protocol may be necessary based on the formats and contents used by each participant. The process followed in this document analysis guiding protocol will allow for an in-depth understanding and point towards answering all four research questions outlined in the proposal.

Some suggested focus areas to look for when analysing each document

1. Evidence of prioritized improvement objectives and needs of teachers and learners
2. Needs and objectives that have been identified as the most significant sources for weaknesses in knowledge and skills (per teacher, per learner)
3. Evidence of aligning (decisions about) resources and efforts, with improvement objectives through data driven decision making
4. Evidence of strategies in place to reach improvement objectives
5. Evidence of ongoing reviewing of current and new strategies for reaching improvement objectives
6. Evidence of action plans developed to accomplish improvement targets
7. Evidence of a process and timeline for review of any performance improvement plan
8. Evidence that the contextual limitations, disposition and skills of each individual when engaged with, are acknowledged in the improvement plan
9. Evidence of improvement planning which suggests a challenge to compliance behaviour and routine tasks in its ability to bring in strategies that allow for adaptive and cooperative engagement with others.
10. What challenges does the DH encounter in drawing up or preparing these documents under scrutiny, and what is the nature of these challenges evident in this document analysis process (eg. technical, statistical, economical, philosophical?)

Concluding statements:

TR- Oct 2017

APPENDIX A
REQUEST FOR CONSENT: DEPARTMENTAL HEAD PARTICIPANT

Ph.D Topic[19]:
Contextualised Leadership Development: Exploring Possibilities and Limitations of Localising Accounting Middle Management Leadership Preparation in Gauteng underperforming schools

Dear Sir/Madam
I, Mrs Thanesha Rajoo, wish to explore whether participating in specific skills and leadership development preparation maybe of value for a curriculum specialist to play a key role in the quality of teaching and learning of Accounting.

This research attempts to add value to the leadership, teaching, learning and assessment of accounting and views your prospective participation as a positive influence on improvement for Accounting education as a whole. I would like to assure you that at no point will your name or the name of your school be mentioned in the write up of my research.

Please fill in and return the reply slip below indicating your willingness to be a participant in my voluntary research project called:
I, _____ give my consent for the following:

Permission for questionnaire	**Circle one**
I agree to fill in a question and answer sheet	YES/NO
Permission to be interviewed	
I would like to be interviewed for this study.	YES/NO
I know that I can stop the interview at any time and don't have to answer all the questions asked.	YES/NO
Permission to be audiotaped	
I agree to be audiotaped during the interview	YES/NO
I know that the audiotapes will be used for this project only	YES/NO
Permission to review documents	
I agree that my management and improvement plans with other related documents can be used for this study only.	YES/NO

Informed Consent
I understand that:
- My participation is voluntary and that I may withdraw from the study at any time;
- My name and information will be kept confidential and safe and that my name and the name of my school will not be revealed.
- I can leave any part of the questionnaire unanswered;
- I can decline answering any question posed to me during the interview session;

[19] This is the original title that participants have responded to which has been slightly revised to what the title is now

- I am guaranteed anonymity i.e. the student/researcher will use labels and pseudonyms for my school and me, respectively;
- I can ask not to be audiotaped.
- All the data collected during this study will be destroyed within 3-5 years after completion of my project.

Sign_____ Date_____

Appendix B

INFORMATION SHEET

for

ACCOUNTING DEPARTMENTAL HEAD (DH)

Dear Accounting Departmental Head [DH]

Date:

Dear …**Name of DH**

I, Thanesha Rajoo, Ph.D student at the University of Witwatersrand, wish to conduct a study on whether leadership development situated in the context within which it leads can assist the Accounting middle manager in Gauteng underperforming schools transform their practice.

This study is for degree purposes and the title of this research thesis is:
Contextualised Leadership Development: Exploring Possibilities and Limitations of Localising Accounting Middle Management Leadership Preparation in Gauteng underperforming schools

The primary purpose of this study is to understand the approach and practice of Accounting middle managers (Departmental Head's) in identified underperforming schools since a leadership skills development program has taken place in 2015.

Furthermore this study aims to explore the influence contextualised leadership development can have in the way an Accounting DH perceives her role and the practice of leading teaching and learning of Accounting in the Further Education & Training (F.E.T) phase of secondary public schooling.

I will be using a case study approach. The participants will be Accounting DHs (a sample from a population of 87) whom have gone through and completed a short course of leadership preparation in 2015. They will be invited to participate in semi structured interviews. A small group of Subject Advisors (a sample from the 15 education districts in Gauteng) will also be invited to participate in a focus group discussion.

The method of data collection will be a qualitative one which will include: (i) an information sheet completed by the DH and Subject Advisors (in the form of a questionnaire which requires biographical data; selective information of the role and practices of the DHS, other context related questions pertaining to this research and other related background questions); (ii) Semi-structured interviews with a purposive group of DHs which would be captured by means of audio recording at the discretion of the Principal and DHs; (iii) a focus discussion group with Accounting Subject Advisors which would be captured by means of audio recording; and (iv) document analysis of DH versions of management and related planning documents.

Once the data has been collected and analysed, and the research thesis 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 - 5 years after completion of the project. The data collection will take place in term 1 and/or 2 of 2018 and the time required of each participant is stipulated in each consent letter offered to the participants.

Participants will not be advantaged or disadvantaged in any way. Participation in this research is voluntary and may withdraw from the study at any point in time without accountability. Participants may also choose to leave any part of the information gathering sheet unanswered and decline answering any question posed 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 the researcher will be used to transcribe the audio-recordings of the interview, anonymity is still guaranteed. There are no foreseeable risks in participating and you will not be paid for this study.

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:
e-mail: thanesha.rajoo@wits.ac.za

Thanking you in anticipation
Ms Thanesha Rajoo (Date: Oct 2017)

APPENDIX B
REQUEST FOR CONSENT: SUBJECT ADVISOR PARTICIPANT

Ph.D Topic:
Contextualised Leadership Development: Exploring Possibilities and Limitations of Localising Accounting Middle Management Leadership Preparation in Gauteng underperforming schools

Dear Sir/Madam

I, Mrs Thanesha Rajoo, wish to explore whether the Accounting Departmental Head participating in specific skills and leadership development preparation maybe of significance for the curriculum specialist to play a key role in the quality of teaching and learning of Accounting.

This research attempts to add value to the leadership, teaching, learning and assessment of accounting and views your prospective participation as a positive influence on improvement for Accounting education as a whole.

I would like to assure you that at no point will your name or the name of your district or schools where you visit be mentioned in the write up of my research.

Please fill in and return the reply slip below indicating your willingness to be a participant in my voluntary research project :

I, _____ give my consent for the following:

	Circle one
Permission to be interviewed	
I would like to be interviewed for this study.	YES/NO
I know that I can stop the interview at any time and don't have to answer all the questions asked.	YES/NO
Permission to be audiotaped	
I agree to be audiotaped during the interview	YES/NO
I know that the audiotapes will be used for this project only	YES/NO
Permission for questionnaire	
I agree to fill in a question and answer sheet	YES/NO

Informed Consent

I understand that:

- My participation is voluntary and that I may withdraw from the study at any time;
- My name and information will be kept confidential and safe and that my name and the name of my district will not be revealed.
- I can leave any part of the questionnaire unanswered;
- 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 district and me, respectively;
- I can ask not to be audiotaped.
- All the data collected during this study will be destroyed within 3-5 years after completion of my project.

Sign_____ Date_____

Appendix A

REQUEST FOR PERMISSION

RESEARCH SITE

LETTER TO THE PRINCIPAL, SGB Chair, etc. DATE:

Dear Sir/Madam

My name is Mrs Thanesha Rajoo. I am a Ph.D student in the School of Education at the University of the Witwatersrand.

I am doing research on the role and practices of the Accounting Departmental Head and the influence contextualized leadership development can have for leading teaching and learning of Accounting.

The title of my research thesis is: **Contextualised Leadership Development: Exploring Possibilities and Limitations of Localising Accounting Middle Management Leadership Preparation in Gauteng underperforming schools**

The reason why I have chosen your school is because the Accounting Departmental Head has completed a leadership skills development program in 2015 at the Wits School of Education. I would therefore like to understand the approach and practice of the Accounting Departmental Head since this has taken place.

Furthermore this study aims to explore the influence contextualised leadership development can have in the way an Accounting DH perceives his/her role and the practice of leading teaching and learning of Accounting in the Further Education & Training (F.E.T) phase of secondary public schooling.

I am inviting your school to participate in this research by requesting the input of the Departmental Head. I would like to invite the DH to complete an information sheet in the format of a questionnaire; partake in a semi structured interview at a time convenient for the school (approximately one hour for the interview will be sifficient) as well as allow me to review any DH management planning and related documents.

The DH will not be advantaged or disadvantaged in any way. They will be reassured that they can withdraw their permission at any time during this project without any penalty. There are no foreseeable risks in participating in this study. The participants will not be paid for this study.

The names of the research participants and identity of the school will be kept confidential at all times and in all academic writing about the study. The name of the school and the individual privacy of the DH will be maintained in all published and written data resulting from the study.

All research data will be destroyed between 3-5 years after completion of the project.

Please let me know if you require any further information. I look forward to your response as soon as is convenient.

Yours sincerely,

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

Thanking you in anticipation
Ms Thanesha Rajoo (Date: Oct 2017)

Appendix A (front page of email)

REQUEST FOR PERMISSION (GAUTEG DEPARTMENT OF EDUCATION)

THE G.D.E. (This serves as the covering letter to accompany the GDE Request form)

Dear Sir/Madam

I, Thanesha Rajoo, postgraduate Ph.D, request your permission to conduct a study on whether leadership development situated in the context within which it leads can assist the Accounting middle manager in Gauteng underperforming schools transform their practice – the details of which are provided in the attached information sheet (appendix 13) 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 (appendix 13) 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 A1(DH) & A2 (Subject Advisors appropriate reflections)

Leadership Skills for Accounting Leaders in Secondary Schools

Session 1 – Individual Reflections

Please respond by placing a cross (X) in the block of your choice.

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
		0	1	2	3	4
1	GIVE AN OVERALL RATING FOR THE DAYS SESSION					
	Assessing the functionality of the Accounting Department using indicators					
	Gathering relevant data for decision making					
	Analysing data for decision making and keeping improvement in mind					
	Beginning the process of developing a DH management plan					
	Beginning an Accounting improvement plan					
		Too slow	**Suitable**		**Too fast**	
	The pace at which the work is covered					
		Too difficult	**Suitable**		**Too easy**	
	The level at which the work is covered					

***Give the one thing you liked most about the workshops**
Give the one thing you liked least about the workshops
Suggest one change to improve the workshop

Appendix B1(DH) & B2 (Subject Advisors appropriate reflections)

Leadership Skills for Accounting Leaders in Secondary Schools

Session 2

Please respond by placing a cross (X) in the block of your choice.

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
		0	1	2	3	4
	GIVE AN OVERALL RATING FOR THE DAYS SESSION					
	Feedback Activity: Data driven decision making					
	Understanding the concept of INSTRUCTIONAL LEADERSHIP through research					
	Exploring your ROLE as an INSTRUCTIONAL LEADER					
	Case Study: A successful Accounting Department					
	This module activities					
	Work in progress towards a SUBJECT improvement plan and a MANAGEMENT plan as an instructional leader					

		Too slow	**Suitable**	**Too fast**
	The pace at which the work is covered			
		Too difficult	**Suitable**	**Too easy**
	The level at which the work is covered			

*Give the one thing you liked most about the workshops…
*Give the one thing you liked least about the workshops
*Suggest one change to improve the workshop

Emerging Codes and Categories:

Emerging THEMES:

Appendix C1 (DH) & C2 (Subject Advisors appropriate reflections)

Leadership Skills for Accounting Leaders in Secondary Schools

Session 3

Please respond by placing a cross (X) in the block of your choice.

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
	GIVE AN OVERALL RATING FOR THE DAYS SESSION	0	1	2	3	4
	Feedback Activity: Approaching challenges as an Instructional Leader					
	Understanding and exploring your role in giving support to teachers where necessary – a developmental approach					
	Dr Steinberg's study on Teacher Emotions					
	Education literature: "The Two Purposes of Teacher" & "Keeping Improvement in Mind"					
	An approach to teaching Accounting effectively (Model of practice)					
	Work in progress towards a SUBJECT improvement plan and a MANAGEMENT plan as an instructional leader using a reflective tool (Gibbs model of reflection)					

		Too slow	**Suitable**	**Too fast**
	The pace at which the work is covered			
		Too difficult	**Suitable**	**Too easy**
	The level at which the work is covered			

*Give the one thing you liked most about the workshops
*Give the one thing you liked least about the workshops
*Suggest one change to improve the workshop

Appendix D1 (DH) D2 (Subject Advisors appropriate reflections)

Leadership Skills for Accounting Leaders in Secondary Schools

Session 4

Please respond by placing a cross (X) in the block of your choice.

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
	GIVE AN OVERALL RATING FOR THE DAYS SESSION	0	1	2	3	4
	Feedback Activity: Analysis of a Class Visit					
	Bloom's Taxonomy Further Explored					
	Evidence based case study-**Learner wellbeing and DH Growth & Development**					
	Lifelong Learning & Reflective Leadership (Professional & Influential Leadership)					
	Readings in this Module					
	Completing your **SUBJECT Improvement Plan** and your **DH Department MANAGEMENT Plan**					

		Too slow	**Suitable**	**Too fast**
	The pace at which the work is covered			
		Too difficult	**Suitable**	**Too easy**
	The level at which the work is covered			

*Give the one thing you liked most about the workshops
*Give the one thing you liked least about the workshops
*Suggest one change to improve the workshop

Thank you

Leadership Skills for Accounting Leaders in Secondary Schools

Session 1-4 Course Evaluation:

Please respond by placing a cross (X) in the block of your choice.

	NR = No response (e.g. not covered because of insufficient time)	NR	Very unhelpful		Very helpful	
	GIVE AN OVERALL RATING FOR ALL FOUR SESSIONS	0	1	2	3	4
	Module 1 **Assessing your Department Functionality Level & Data Driven Decision Making**					
	Module 2 **Instructional Leadership as a Model to Lead Teaching and Learning of Accounting**					
	Module 3 **Teaching & the Accounting Teacher**					
	Module 4 **Learner Support, Care & Management**					
	Module 5 **Your Own Growth & Development**					

		Too slow	**suitable**	**Too fast**
	The pace at which the work was covered			
		Too difficult	**suitable**	**Too easy**
	The level at which the work was covered			

*Give the one thing you liked most about the workshops
*Give the one thing you liked least about the workshops
*Suggest one change to improve the workshop

Appendix F1(DH) & F2 (Subject Advisor)

Course Name: Leadership Skills for Accounting Leaders in Secondary Schools - GROUP EVALUATION FORM – Session 1, 2, 3 and overall course

(Total no. of group reflections – [+- 2 & 3 DH's and Subject advisors per group])

I learned…. …	
Most helpful	**Least helpful**
Appreciations, Concerns, Suggestions….	

Emerging Codes and Categories:

Emerging THEMES:

Appendix G1(DH) & G2 (Subject Advisor)

University of the Witwatersrand

Wits School of Education

Course Name: Leadership Skills for Accounting Leaders in Secondary Schools

REQUEST FOR CONSENT : HEAD OF DEPARTMENT PARTICIPANTS

Dear Sir/Madam

I, Mrs Thanesha Rajoo, wish to study the influence this course may have for you the Head of Department. I wish to investigate whether an intervention program may be necessary to provide leadership skills required for a curriculum specialist to play a key role in the quality of teaching and learning of Accounting.

I would like to do this by using the data from the questionnaire filled out in session one, the end of module evaluations and the reflection activities carried out at the end of each module to explore the need for such a leadership skills program.

This research attempts to add value to the leadership, teaching, learning and assessment of accounting by equipping you the Head of Department to strengthen 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 at no point will your name or the name of your school be mentioned in the write up of my research. Furthermore, 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) …… declare that I fully understand the contents of this consent letter. I am aware that:

- I am guaranteed anonymity i.e. the researcher will use labels and pseudonyms for my school and me, respectively;
- My information and participation in the study will not affect me adversely; and

I consent/do not consent (delete whichever is inapplicable) **to my contributions being reflected on and used for the purposes of this research project.**

Signature: …….. Date: ……..

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

University of the Witwatersrand

Wits School of Education

Course Name: Leadership Skills for Accounting Leaders in Secondary Schools

REQUEST FOR CONSENT : SUBJECT ADVISOR PARTICIPANT

Dear Sir/Madam

I, Mrs Thanesha Rajoo, wish to study the influence this course may have for you the Subject Advisor. I wish to investigate whether an intervention program may be necessary to provide leadership skills required for a curriculum specialist to play a key role in the quality of teaching and learning of Accounting.

I would like to do this by using the data from the questionnaire filled out in session one, the end of module evaluations and the reflection activities carried out at the end of each module to explore the need for such a leadership skills program.

This research attempts to add value to the leadership, teaching, learning and assessment of accounting by equipping you the Subject Advisor to strengthen 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 at no point will your name or the name of your district be mentioned in the write up of my research. Furthermore, the findings of this study would be available to you if you so wish.

Kindly sign this form:

I, **(full name)** ....., **Subject Advisor** in Accounting of (state name of district) ..... declare that I fully understand the contents of this consent letter. I am aware that:

- I am guaranteed anonymity i.e. the researcher will use labels and pseudonyms for my school and me, respectively;
- My information and participation in the study will not affect me adversely; and

I consent/do not consent (delete whichever is inapplicable) **to my contributions being reflected on and used for the purposes of this research project.**

Signature: ..... Date: .....

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