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Learner Performance in Accounting for Grade 12 in the Vhembe District

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ABSTRACT The aim of this paper was to investigate the causes of high failure rate in accounting for grade 12 learners. The poor academic performance of learners in grade 12 is associated with a number of factors. This paper raises questions for investigating the high failure rate of grade 12 accounting learners. The main research question reads as follows: What causes the high failure rate in accounting for grade 12 learners? Both qualitative and quantitative approaches were used in this paper. The questionnaire was used to collect quantitative data and the interview schedule was used to collect qualitative data. Quantitative data was analysed through SPSS Version 22 and qualitative data was analysed thematically. This paper revealed that there are a number of teaching and learning strategies in the teaching of accounting. It is therefore recommended that accounting teachers use a variety of teaching and learning strategies.

INTRODUCTION

The accounting curriculum is designed in such a way that it focuses on the learner and educators become facilitators. In the learning-teaching situation, they develop activities which are necessary in the learning-teaching (Warnich and Meyer 2013). Learners also write the one national accounting examination. They are also assessed on the same goals. Noe (2000) claims that the new strategies in the teaching and learning of accounting are meant to improve creative thinking and communication skills.

Academic performance depends on the teacher's performance in their work and learners' academic performance both internally and externally and it can be utilized in the determination of the best practice of teachers (Bonney 2015). Educators have an impact on learner performance because they play an important role in educational attainment. According to Dhingra and Manhas (2009) academic performance depends on how the policy is implemented, based on the best practice by teachers with learners.

Poor performance by learners in accounting is influenced by lack of resources, motivation, teacher relationship, underqualified teachers, lack of guidance by parents, lack of clearly defined learner support system, poor attendance of learners, serious lack of discipline in many schools or what is called the culture of learning and teaching (Oredein 2016; Zenda 2016; Dikgale 2012; Rammala 2012).

The teachers' strong effects influence academic performance. Blazar (2016) shows that the seniors' assessment of how well the teachers are rating learners' achievement is significant. The effective teacher positively influences the academic performance of learners. This means that there are learners' related factors which influence the academic performance of learners positively or negatively (Akiri 2013).

Intervention strategies are necessary for learners studying accounting in schools that underachieve. Aims and goals are wants to intervene in the learners' learning (Gbollie and Keamu 2017). In a number of cases intervention decreases the failure rates and reduces repetition of classes. Furthermore, learners are provided more chance to master concepts, which will improve their performance at school (Mahlo and Taole 2011; Katamei et al. 2015).

Both developed and developing countries have implemented a variety of intervention strategies for improving the academic performance of learners in accounting. Van der Berg et al. (2011) indicates that for strategies to improve teacher qualifications and training the following need to be addressed: perceptions of pupils and teachers, resources in the teaching of accounting, learning-teaching strategies, shortage of accounting educators, curriculum change, conditions of classrooms and parental influence in order to improve the pass rate of accounting. These areas highlighted the critical background literature necessary to address intervention strategies for enhancing the pass rate of accounting learners in grade 12 (Katamei et al. 2015).

Countries such as Scotland and Britain teach accounting in a different way. To improve the pass rate of accounting learners, Scotland and Britain designed their own learning and teaching strategies. New concepts are used in critical learning situation of accounting (Arimoto et al. 2014; Jayaprakash 2005).

There was a time in the 1980s in the United States of America (USA) when there was a concern that the curriculum was not upto standard with changes in the field. As a result, the professional American Accounting Association (AAA), an organisation for accounting educators, appointed a commission to study accounting education as an intervention strategy. According to Foster and Bolt-Lee (2002), the commission managed to come up with issues that led to the release of the main competencies for entry into the profession. This was established to assist educators in developing a broad-based accounting curriculum (Pincus et al. 2017).

According to Deppe et al. (1991) and National Planning Commission (NPC) for version 2030 (2011), some of the challenges confronting in developed countries were the following:

- Learners did not think critically about the concept and relevance of accounting information;
- Educators encouraged writing competency in accounting, but not verbal communications;
- Pupils did not engage in group work in most skills; and
- There was a no continuity in the programme considered to have connections with the subject (Arquero et al. 2007).
- This means that if teachers get assistance on assessment, instructional approaches and subject content, they can enhance pupils' learning in the subject (Agharuwhe and Ugborugbo 2009). It is against this background that this paper sought to explore the causes of poor academic performance of accounting grade 12 learners in Vhembe District. It focused on the strategies that could be enhance learner performance.

Objective of the Paper

- The aim of the paper was to investigate the causes of the high failure rate among grade 12 accounting learners in Vhembe and to explore the teaching and learning approaches to enhance learner performance among accounting grade 12 learners.

Research Question

The research question was as follows: What causes the high failure rate among grade 12 accounting learners?

METHODOLOGY

The paper adopted the mixed methods approach. The researchers used both the quantitative and qualitative approaches to collect data. Both literature and empirical investigations were conducted to gather data on academic performance of accounting learners. The population of this paper were all principals, subject advisors, heads of departments' teachers and learners in the Vhembe District of Limpopo Province. The paper used purposive sampling to select the participants for qualitative data and simple random sampling of quantitative data. The sample comprised of 8 principals, 1 subject advisor, 10 heads of departments, 60 teachers and 130 learners. A detailed paper of primary and secondary sources was done to collect information.

Conceptual Grounding

Academic performance refers to the ability of the learner to remember facts, and being able to transfer knowledge verbally or on paper. According to Bell (2004), academic performance refers to how well the pupil perform at school. Academic performance depends on the teacher's performance on their work and learners' academic performance both internally and externally, and it can be used to determine the performance of teachers in teaching. Teachers have an important impact on the academic performance of learners because they play an important role in educational attainment. According to Dhingra and Manhas (2009), academic performance depends on how the policy is translated into action and principles based on the practice during contact with the learners (Akiri 2013).

The problem of uncaring teachers who are uninterested and unsuccessful, or inadequate support of teachers by mentors and subject advisors were also found to influence the academic performance of learners (Golubcow-Teglasi 2016). The effectiveness of teaching methods also plays an important role in the academic performance of learners. Preparation for class and attendance of class by both the teacher and the learner plays a significant role in academic performance. This means that if teachers get assistance on assessment, teaching methodologies and subject content, they can improve the academic performance of learners (Agharuwhe and Ugborugbo 2009).

Causes of the High Failure Rate among Grade 12 Accounting Learners

The following are some of the causes of high the failure rate among grade 12 accounting learners.

Teachers' Qualifications and Training

The highest qualification gained from the defunct in South Africa colleges is M+3. However, there are some areas in South Africa with good educators. But there are areas where educators are ineffective for learners who want to learn (David 2014; Ngugi and Mumiukha 2016; Musau and Abere 2015). According to the Nelson Mandela Foundation (2005), most of the educators do not have the necessary qualifications but teach learners up to grade 12. Others do not even have a grade 12. The fact that educators' colleges have been closed means that unqualified teachers contribute to the problem. Furthermore school managers do not allocate school periods according to their qualifications (Bonney 2015).

The Role of Subject Advisors

The effectiveness of teaching methods plays an important role in the academic performance of learners. Preparation for class and attendance of class by both the teacher and the learner play a significant role in academic performance (Bonney 2015). This means that if teachers get assistance on assessment, teaching methodologies and subject content, they can improve the academic performance of the learners (Agharuwhe and Ugborugbo 2009).

The Department of Education (DoE) (2000) indicates that subject advisors also do not play a prominent role in assessing students throughout the year. Thulani (2014) is of the view that staff at schools do not welcome student-teachers at their schools and even their classrooms (Motshekga 2009). Before 1994, South Africa did not have subject advisors; it was the role of the circuit inspectors to check if the educators were doing their work correctly. After the changes in the South African Curriculum in 1998, the subject advisors or mentors were introduced and employed to assist educators on how they can implement the curriculum, teaching methodology and assessment of learners (Du Plessis 2015; Mbatha 2016).

Constant Changes within the Curriculum

Around 1980s', the USA changed its curriculum which was not in line with the profession. Poor course management resulted in learners having major gaps in the knowledge (Coe et al. 2014). Furthermore, challenges such as learners' pre-knowledge were encountered

Teaching and Learning Strategies

According to Dorgu (2015), a teaching and learning strategy is an integration of teaching strategies and techniques that the teacher requires in his/her teachings. Learning and teaching improve with sound instructional practices. Accounting learners' success is considered as the driving force for teaching and learning. These teaching strategies and techniques are identified as feedback, cooperative grouping, games/simulations, homework and practice, questions, and organizers (Eison 2010). This means that teachers should integrate strategies in their learning and teaching of accounting.

Resources, Physical Structure and Educational Media

Academic performance can also be influenced by the school environment such as infrastructure and physical structures and facilities. Schools that are in rural areas have classrooms which are not in good condition. Thus, it becomes impossible for good teaching and learning to take place. Poorly resourced schools may also discourage the learners to pay attention in the classroom (Koroye 2016).

Physical condition and design of the actual school facilities are challenges, as they lead to poor performance in the teaching and learning of accounting (Nkanzela 2015). The buildings of schools, especially in rural areas, are not well maintained. For example, their classrooms are in poor condition. According to Lyons (2001), poorly furnished schools cause learners to be uninterested in school work.

Many schools in rural areas have problems of classrooms that are not in good condition. In addition some of the schools have a shortage of classrooms. This results in some learners being taught under the trees. According to the Nelson Mandela Foundation (2005), learners in rural areas do not attend schools during rainy days due to lack infrastructure and classrooms (Mirror Press Release 2010).

In addition, the allocation of resources in the teaching and learning of accounting is not done in relation to the students' needs. Lyons (2001) indicates that most of the resources do not provide better opportunities for teachers. Local authorities are unable to allocate resources and make curriculum decisions that take into consideration the variety of learners in different schools. Afolabi (2016) shows that the absence of adequate and appropriate learning materials, such as video tapes, television and films that help to enhance and learning by providing an effective context are barriers to the teaching and learning of accounting. Motshekga (2009) also found that there are problems in relation to the availability and use of resources in the teaching and learning of accounting. This means that the unavailability of resources results in poor academic performance of accounting learners.

Teachers' Attitudes towards Accounting

Poor academic performance is also linked to the teachers' effectiveness in class. The teaching tasks, negative attitude to work and poor teaching habits, have been found to contribute to poor motivation. The attitude of teachers towards accounting is also regarded as a challenge in developed countries. Teachers also have problems with the choosing of the content they teach. According to Akiri (2013), some teachers work for a living. In other words, they do not bother themselves in team sharing and stimulating themselves in exchanging ideas with colleagues. Some of them are not allocated subjects according to their qualifications, and this makes them choose some content and not all when teaching accounting as they leave important content to be examined at the end of the year (Nelson Mandela Foundation 2005).

Learners' Attitudes towards Accounting

Learners also have negative attitudes towards accounting. According to Evans (2001), most of the educators in developing countries differ in their level of qualification and level at which they teach. They also differ in their commitment. This results in poor performance as a result of the learners' negative attitudes towards accounting (Musau and Abere 2015).

Shortage of Accounting Teachers

Teacher shortage occurs in all grades. Educator shortage is relevant to regions, levels or subjects. According to the DoE (2011; Draper 2015), an increase in the school population has led to the expansion of education structures. A number of countries have also failed to train teachers. Finally, the poor conditions in the teaching sector have led to a number of people not opting for teaching as a profession (Aragon 2016).

Parental Influence in Papering Accounting

Poor backgrounds can have a negative effect on learners who do not have learning materials. These learners end up performing poorly in their grades. Parents in some cases are partially educated and illiterate (Agharuwhe and Ugborugbo 2009). This impacts the learners negatively because learners who receive parental support perform better in their homes (Dhingra and Manhas 2009). This means that learners whose parents are illiterate do not get academic help provided by their parents.

English as Medium of Instruction

The academic performance of learners is also influenced by English as medium of instruction, especially for learners from English non-speaking background, as it affects their success. Most of the learners in this situation are more academically disadvantaged confused. However, they have been regarded as less successful. According to Motshekga (2009), learners experience problems when answering accounting questions due to lack of understanding of the medium of instruction. This is because English is used as a medium of instruction in most South African schools. However, a number of South African schools use English as a second language even though their children are not proficient in English.

Intervention Strategies for Improving the Academic Performance of Learners in Accounting

There are various intervention strategies that can be used to improve the academic performance of learners in accounting. The following are some of them:

Upgrading Teachers' Qualifications and Training

Schools in developed countries recruit teachers based strictly on qualifications (World Bank Organisation 2006). Many developed countries require teachers to pass standardized exams at the national and/or state levels in the subjects they teach and/or the methods of teaching subjects such as accounting. According to UNESCO (2006), many developing countries now determine training needs through an attempt to address the needs required by corporate world, in order to generate and sustain quality in the training of new teachers. Practice varies from country to country (Kelly 2006; Ngugi and Mumiukha 2016).

South Africa offers a four-years degree for teacher qualification, which focuses on education involving initial teacher training. In teacher's training students are trained to become specialists in the subjects, especially at the FET level. South African students are placed with a subject specific degree into a school, taking into account what they were trained on (Ngidi 2005).

The Role of Subject Advisors

In developed countries the mentor teachers support teachers in various ways. To prepare for the support, the site co-ordinators provide interventions for mentor teachers. Many site co-ordinators meet monthly with mentor teachers to share their experiences and to refine their mentoring strategies which student teachers teach the learners. Mentor teachers also play an active role in evaluating the student teachers' progress throughout the year (Bonney 2015). Many staff members welcome student teachers in their schools (Thulani 2014).

In Ghana, educators are encouraged and supported by the General Teaching Council of England (GTCE), which was established to encourage good practice teamwork among teachers, so that they could support one another. Ghana also introduced a project known as The Teacher Supervisor, which is responsible for encouraging teachers who are older and more experienced to supervise the new and less experienced colleagues. They do this with the aim of passing their expertise to the next generation, as this encourages sharing of knowledge, which improves the quality of the service delivery to learners (UNESCO 2006).

According to Mirror Press Release (2010), subject advisors in South Africa were regarded as school-based subject experts. The job description and performance plan that focuses on their work, such as delivery, implementation and offering subject support to educators, is tabled. Subject advisors are also encouraged to conduct cluster meetings with school-based educators and to focus on sharing information with other schools in relation to a specific subject (Motshekga 2009).

Constant Changes within the Curriculum

According to Noe (2000), developed countries have introduced a curriculum that demands the field of skills and the field of human qualities. This shows the importance of educators' conception of educating learners. It is also important that teachers and learners should educate each other and that the teacher is no longer the only source of knowledge.

In Botswana, the accounting syllabus is made up of the foundations laid down by the Junior Secondary Business Studies. It also provides for learners who are very motivated but have no previous encounter with accounting. According to the Botswana Ministry of Education, learners in accounting are provided with education that promotes life-long learning, and links with the world of work, and uses technology to promote the development of moral, social values, cultural identity and citizens, and desirable work ethics (Republic of Botswana 2007).

Teaching Strategies

According to Felder (2004), a teaching strategy is a combination of teaching skills and teaching methods. Teaching and learning improve with good teaching and applying practices. The section, "Effective Instructional Practices," contains evidence-based strategies essential to any classroom environment, which places accounting learners' success as the driving force for teaching and learning. These teaching practices are identified as feedback, cooperative learning, games/simulations, homework and practice, questions, and organizers (Eison 2010). This means that when teachers integrate their teaching and learning will be effective.

In order to avoid the reinvention of the wheel, Arabian countries identified four focus areas. These are communication skills, accounting skills and interpersonal skills related to the teaching of accounting. Nkanzela (2015) indicates that schools are expected to complete a five -year programme in which they have, at the same time, published a model. They are also provided an additional year of paper. This is combined with computer technology, so that the failure rate is reduced (Karoye 2016).

Homework should be equated to the level of the level of learners and previously learned materials (Callahan et al. 1998; Dorgu 2015). Nkanzela (2015) regards homework and learners' practice of skills as important in accounting and recommends that learners must have relevant practice to certain teaching skills. Furthermore, teaching skills should be broken down into the learning of a skill at a time (Marzano et al. 2001).

Teaching Methods

The personality, training and experience of the teacher; the learner, the nature of the learning materials and teaching objectives, mean that a variety of teaching methods such as the textbook, lecture, question- and - answer, and group discussion, can be used.

Textbook Method

This method is used when a large variety of textbooks are made available to learners. It is good for learners who are of average IQ, but challenging enough for intelligent learners. In accounting a textbook is an important medium because it provides the necessary examples, self-activities and homework. According to Killen (2007), the textbook method is not recommended because it does not promote the learner's interests. It is also impractical towards learners. Finally, learners depend on the textbook and those who are weak can be disadvantaged.

Lecture Method

The teacher presents facts in an interesting way by using the board and power point. The advantage of using this method is that facts are taught in a logical sequence. The teacher also asks questions, in order to determine whether the learning materials used are understood. This method helps learners to become interested in the subject (Killen 2007). At the same time, learners are encouraged to participate. However, if it is not done properly, the teacher could be active while the learners show little initiative. The problem with the lecture method in the teaching of accounting is that:

- Learners are often passive
- Learning is difficult to guide
- Communication is one way

This method can be used together with the discussion method because the teacher can introduce new concepts; for example, accounting concepts such as assets, income and summarise them. At the same time, different opinions are expected from the learners. Thus, a combination of these two methods can lead to better discussion instead of promoting one person's voice (Adprima 2009).

The Question and Answer Method

In this method the teacher uses well-constructed logical questions to determine whether learners know about the topic and the learners provide answers to the new learning material. This method is important, as the questions asked are not difficult for learners to answer. According to Killen (2007), the question and answer method can be combined with the lecture method in cases where learners are unable to understand. This method has the following advantages:

- It promotes learners' participation
- It improves cognitive and reasoning skills
- It gives learners the opportunity to find things for themselves
- The class is very active
- It arouses learners' interest

The weaker learners avoid answering questions when using this method. It is therefore important for the educator to involve the whole class and not give opportunities to learners who seem to know the answers. Marzano et al. (2001) and Thomas and Green (2015) indicate that research findings on questioning skills can improve the effectiveness of learning and teaching. To improve the academic performance of accounting teachers, learners should pose also questions relevant to the content than questions related to the interest in the subject (Alexander et al. 1994; Killen 2007). Dorgu (2015) indicates that teachers pose simple questions rather than questions that demand explanation and critical thinking. This then results in less learning by learners and they are not encouraged to use analytical knowledge.

The Group Discussion Method

In this method learners are divided into small groups of four or five learners each. They are then given a problem to solve within a certain period of time. A group leader is appointed for report-back purposes. When forming these groups, the teacher ensures that the group consists of a variety of abilities, so that they can assist each other. In this method, the teacher becomes the facilitator and listens to the contributions made by all members of the group (Killen 2007). The teacher observes the discussions and gives direction to groups that are not active.

The merits of this method are as follows:

- Learners are less hesitant to give their opinions
- Learners are prepared to enter into discussions, in order to solve the problems
- Learners compete with classmates within their group

The group discussion method is important because the group leaders are given time to report back, while the teacher summarises on the board. Learners also comment on answers given by different groups. The teacher summarises the solutions to the problem and explains to the class where the group went wrong in their reasoning. This method of teaching is important because learners are involved. In addition, it allows every learner to participate in an active way, but careful planning is needed to guide the discussion (Killen 2007).

Brainstorming Method

This is a method that enhances full participation of all ideas that are equally recorded. It also draws on the group's knowledge and experience and the spirit of cooperation is created, which is important in the teaching of accounting. However, the teacher is required to intervene when the process is stagnant. Ewel (2001) says teachers can use various methods in order to achieve learning. It is also important to note that no one method is the best method as these teaching methods offer ways of learning to different learners.

The Problem-based Method

According to Visser et al. (2006) the problem-based method is the method in which learners are given challenging and open-ended problems. Learners work in groups to enhance their critical thinking ability. When applying this method, learners are provided with integrative and meaningful experimental learning.

Most teachers from developed and developing countries use the question –and- answer, brainstorming. Developed countries like the Netherlands and Scotland use the problem-based approach, which is outcomes based approach driven (Killen 2007). These authors further stress that learning is driven by asking challenging and open-ended problems. According to Visser et al. (2006) educators in these countries are encouraged to use mixed teaching methods in the teaching of accounting, such as the question and answer, brainstorming and others.

According to the Republic of Botswana (2007), the accounting syllabus encourages learner-centeredness and teachers facilitate the role for learning to take place. Teachers use action-oriented strategies in accounting, such as case studies, visits to businesses, simulations, group discussions and class presentations to get learners to participate actively in the learning and teaching process. From Botswana Department of Education (2007), the Botswana Department of Curriculum and Development encourages teachers to teach farm accounting, payroll accounting and payroll records in businesses.

According to Ramsamy et al. (2008), the education system in South Africa, like that of developed countries, encourages learner-centred approaches to learning. Learners can learn through discussions, listening, and reading. These ensure that a learner actively participates in the teaching and learning process. In South Africa, learner centred teaching methods face a variety of problems and these are more noticeable in rural areas. There is insufficient time as well as resources for learners to visit businesses. This is especially so for those schools located in remote parts of the country, far from industrial sites (Visser et al. 2006).

Resources

According to Nkanzela (2015), accounting cannot be taught successfully if theory is not linked to practice. South Africa is moving away from the academically-orientated education to career-orientated education. The aim is to help learners have better retention and understanding of what happens in the business if they are given opportunities to practice, by using a variety of resources in the teaching and learning of accounting. These resources include the physical structure, chalkboard, computer/ internet, textbooks laboratories, commercial documents and the overhead projector.

Physical Structure

At the beginning of the reform in developed countries it was necessary to build structures, as the building and equipment of the previous non-academic teacher training colleges were available and allocated. There difficulty in using them as most of them were located far from relevant universities. The equipment for the colleges were good but some of them were not relevant to university use (Ladrerreire 2008).

In developed countries, through exchanges of premises and the building and hiring of additional ones, the situation has improved in some places (Afolabi 2016). Noe (2002) indicates that at schools, these materials have been adapted or modified to reflect the local needs and to relate directly to the interests and attitudes of learners.

Educational Media

The chalkboard, desks and chairs, computer and internet, textbooks, commercial documents, overhead projector are discussed hereunder:

Chalkboard, Desks and Chairs

According to Lyons (2001), parents in developed countries provide schools with desks and chairs when they realize that there are problems. In addition, the Ministry of Education forms partnerships with businesses for assistance. In some developing countries like Ghana, there is a Reform Programme established to supply basic classroom equipment such as chalks, chalkboards, desks and chairs to schools. However, the programme cannot provide resources to all schools because of financial constraints (UNESCO 2006).

Realising the inequality in schools in respect of educational media in schools, the Department of Education introduced a law which promotes free education for all learners. Free chairs and desks were distributed all over the country to be used by learners (Nelson Mandela Foundation 2005).

Computers and Internet

Computers are an important aid in any business. Furthermore, the accounting syllabus allows learners to use pocket calculators. It is important for the accounting teacher to teach the learners how to use their calculators efficiently. Various packages are available and they are used to teach learners spread sheets for various journals or financial statements in the learning of accounting (Afolabi 2016).

Developed countries make use of commercial software as they prepare learners for lifelong learning as well as technological environments in the teaching and learning of accounting. According to Jayaprakash (2005), the use of computers in the learning of accounting equips learners with critical thinking skills to solve problems. Learners have to derive their own skills while the teacher just gives guidance. Developed countries are advanced in the use of internet in the teaching of accounting using the internet and communication strategies. When learners are ready for a test, they take it on the internet and get the results immediately. They find it very interesting as they are taught on-line by their educators.

The Department of Education in South Africa has sponsored some schools with laptops that can be used during the teaching process. These computers can also be used by to learners while learning. There are also programmes that can be used while teaching accounting (DoE 2012 workshop). This means that the academic performance of learners in accounting can improve through the use of computers and other modern gadgets which saves time.

Textbook

The textbook is a valuable educational medium because it does not only provide the teacher with the theoretical knowledge to be taught but it also provides the educator with examples which can be used for explanation purposes. In addition it must cover all the learning outcomes correctly. According to Killen (2007), a good textbook must have sufficient and easily understood examples, as it is the guide for learners in the absence of the teachers and in the presence of the teacher. The language must be applicable to the subject and the standard of the learners for whom the textbook is prescribed.

Developed countries manage the distribution of textbooks to their schools properly. They also ensure that those textbooks cover all the outcomes to be achieved by learners who are papering accounting. Teachers in these countries are involved in making decisions on the textbooks they can use in teaching and learning (Noe 2000). Teachers are also trained on how textbooks are selected.

In South Africa, the DoE (2009) recommended that each learner must be provided with their own textbooks in relation to the availability and use of textbooks in the teaching and learning of the subject. The educators must be provided with better and more teaching materials, which would facilitate their teaching tasks. In relation to this, better maintenance of school buildings is important.

Commercial Documents

Bisschof et al. (1995) and Butcher (2015) recommends the use of commercial documents as educational media sources; for example, newspapers and other trusted documents, are pasted on the notice boards of classroom.

Overhead Projector

The projector is a time-saving device and it can be used in conjunction with the chalkboard or the laptop to explain concepts to learners. There are slides that are shown on the screen by means of the projector. Those slides can be kept for a long time and can be updated as new information becomes available.

Teachers' Attitudes towards Accounting

In developed countries, the attitudes of educators towards teaching accounting is good, as educators receive support from their subject advisors. Team teaching is emphasised, as an important tool for learning and developing teachers. According to Miller (2008) educators in South Africa are encouraged to create a good relationship with their learners, so that they can enjoy teaching a particular subject. They have to foster learning in a respectful way, in order to create the prerequisites for development and learning of accounting (Niemi 2000).

Academic performance in accounting can also be improved by improving the effectiveness of teachers. Bonney (2015) indicates that differences in learners' achievement exist between students placed with a highly effective teacher and those placed with a highly ineffective teacher. Effective teachers must model, teach, demonstrate, and allow accounting learners to practice the precise behaviours they expect. Furthermore, using an approach that includes a variety of communication techniques facilitates the success of all types of learners, as they comprehend the "how" of what is expected of them (Maluleke 2009; Akiri 2013).

The teachers are rewarded for producing good results in accounting (DoE 2009). This strategy is also used by the district at both cluster level and circuit level. Teachers who produce learners attaining distinctions in accounting are awarded certificates and money from different sponsors as a donation to the DoE. All this is done to improve the effectiveness of a teacher and create a positive attitude towards teaching accounting.

Learners' Attitudes towards Accounting

In developed countries, educators are encouraged to like learners, as it is the easiest way to create an environment for the learning and well-being of learners in accounting. They are also encouraged to enjoy their teaching, as it stimulates learners' attitudes towards the subject. In countries like Sweden, a positive attitude among teachers is encouraged by creating a good relationship with other teachers (Niemi 2000; Musau and Abere 2015). Furthermore, working in teams is highly emphasised on today's teachers. Participation in group activities, working in pairs, working as a team, assisting a peer and providing leadership, are also encouraged, as they are an indication of positive attitudes towards work in the learning of accounting (Ramsay et al. 2007).

Every year at provincial level South Africa rewards learners who obtain the highest mark in accounting in grade 12. On the other hand, The South African Institute of Chartered Accountants (SAIPA) also gives awards to learners who obtain the highest marks through the Accounting Olympiad Competition. The competition was introduced to develop a positive attitude towards accounting learners from grade 10 to 12. They are awarded prices like laptops and bursaries (DoE 2009). This strategy is also used by the district at both cluster level and circuit level. Learners who obtain high marks in accounting are also awarded certificates and financial assistance to further their studies. Thus, it is possible for a learner to receive an award at national, provincial, cluster and circuit level. This results in positive attitudes towards the subject (Mirror Press Release March 2010).

Another effective instructional practice that is of major importance as an intervention strategy to be used to improve the learners' achievement in the performance of accounting in grade 12, is feedback. Brown (2004) and Knight (2007) indicate that feedback provides the guidance for improving learners' understanding when papering accounting. When feedback denotes where and why learners have made errors, it results to a significant increase in learners' learning result (Brown 2004). According to Knight (2007) and Akiri (2013), the level of achievement varies, depending on the type of teacher feedback learners receive. Marzano et al. (2001) indicate that learners should remain involved on a task until the standard is reached, if achievement is to be enhanced.

Roberts and Inman (2007) indicate that planning is meaningful and purposeful. Instructional options are not offered merely to provide learners with choices in learning studies of interests. Teachers must intentionally offer choices in content, activities, assessments, products, and group formats that match the learning experience directly to the learner. As a result, student motivation increases. Strategies for differentiating instruction are also noted. Implementation of differentiation is not easy and teacher support through training opportunities and coaching is recommended. This implies that if the teachers plan their lessons, it will help learners to listen during accounting lessons in the classroom.

Shortage of Accounting Teachers

According to Seng (2003) some developed countries have introduced a programme in which teachers without accounting qualifications are encouraged to further their studies in this subject. Universities have also introduced the distance learning programmes for those who are interested in teaching accounting.

African countries like Afghanistan, recommend recruiting short-term teachers who have less than the usual accounting qualification. In order to avoid the shortage of accounting teachers in these countries, they practice a system of special allowances that are posted to remote area. These allowances provide an opportunity, to reward teachers according to their actual situation (Kubberud et al. 1999; DoE 2011; Aragon 2016).

Motshekga (2009) encourages learners entering the universities to paper the teaching profession in subjects like accounting and they are given a free bursary worth R50 000 to paper accounting. Thus, South Africa is also doing what other African countries are practising in order to solve the problem of shortage of accounting teachers.

Parental Influence in Papering Accounting

Schools in developed countries do not underestimate the role that involving families and parents can play in gaining the trust of learners. Mahlo and Taole (2011) and Zhan (2006) indicate that students whose parents are involved tend to perform better academically and socially than those whose parents are not involved. Mestry et al. (2007) indicate that the progress of learners' educational development in the school context depends to a large extent on effective contact with and cooperation between the parents and school personnel.

Kurian (2008) and Zhan (2006) indicate that active participation of parents in the education of their children is essential to improve discipline in schools as well as the academic performance of the students. Some of the following strategies could be used to involve parents:

- Parent support programmes such as holding parents meetings specifically for learners who are papering accounting in grade 12 to provide information to parents for supporting their children in the subject; this facilitates shared vision and cooperation among the stakeholders, and

- The schools can use feedback from parents to enhance educational environment in the performance of accounting.

Kurian (2008) observed that intervention strategies in schools often fail because of schools inability or unwillingness to involve parents in a meaningful way in its developmental and implementation stages when it comes to the academic performance of accounting in grade 12.

English as Medium of Instruction

Most learners doing accounting are second language speakers. In order to solve the inability of learners to use English as the medium of instruction, the DoE in South Africa has agreed to reduce the number of learning programmes (subjects) in the intermediate phase (Grade 4 to Grade 6) from eight to six. This has been done to reduce the overload to learners and to allow more time for language teaching and learning (DoE 2009).

Johnson (2011) discusses interventions that address the varying needs of learners. Accounting learners need specific intervention strategies that will develop their ability in reading, writing, listening, and speaking. Core intervention strategies for improving learners in English as a medium of instruction are as follows:

- Listening (strategies that help students focus and understand better)
- Reading (strategies that help students comprehend and handle text)
- Speaking (strategies that help students dialogue and engage with peers)
- Writing (strategies that help students compose and construct ideas)

According to Johnson (2011) learners need classroom intervention strategies that work, and these strategies are needed so they can develop the learners with so much learning conveyed through classroom texts of learning accounting. Difficulties with regard to reading significantly impact the learning of accounting. Rathvon (2008) shows that unless learners with barriers receive targeted interventions, many face increasing gaps in their learning and achievement. This means that accounting learners should be equipped with these intervention strategies on English as medium of instruction. This is because the most important type of language at school is academic language. Learners from disadvantaged areas and struggling readers have some difficulty accessing learning because they lack the background knowledge and essential language that leads to effective learning. Learners need strategies that will help them face the challenges of learning a second language. Practising and using of English regularly can improve language proficiency.

FINDINGS AND DISCUSSION

The following are the major findings that stem from the main research questions of the paper:

Causes of High Failure Rate among Accounting Grade 12 Learners

Teacher Qualification

Table 1 shows that 56 (93.33%) of the teachers believed that they were properly qualified to teach accounting in grade 12, and 4 (6.67%) of the teachers believed that they were unqualified to teach accounting in grade 12. This is in contrary to the view of by Nelson Mandela Foundation (2005) which reported that most of the teachers did not have teaching diploma, and yet were even teaching in grade 12 and some were teaching with less than matriculation qualifications. However, the situation could have drastically changed with the advent of National Professional Diploma in Education (NPDE).

Reason for Believing that Teachers were Not Properly Trained

Some of the teachers who said they did not believe that they were not properly trained in

Table 1: Teachers qualifications

	Male		*Female*		*Total*	
	Frequency	*%*	*Frequency*	*%*	*Frequency*	*%*
Yes	30	50.00	26	43.33	56	93.33
No	3	5.00	1	1.67	4	6.67
Total	33	55.00	27	45.00	60	100.00

their tertiary institutions indicated that they had problems in the teaching of the methodology of accounting. This was also confirmed by one of the heads of department who had said that there were exceptional cases of teachers who did not have the relevant teaching qualifications. He said:

Yes, but not all of them have relevant teaching qualification.

Constant Changes in Curriculum

Constant changes in the curriculum were also believed to be a cause of the high failure rate for accounting learners because the academic performance of learners did not improve. Table 2 shows that 49 (81.67%) teachers indicated that curriculum changes from 2006 to 2017 did not improve the results. Whereas 11 (18.33%) teachers said that curriculum changes from 2006 to date, improved the results. This means that the majority of teachers regard curriculum changes as impacting on the results.

In support of the findings in Table 2 the heads of departments and the subject advisor said that changes in curriculum have a negative impact on the results of accounting in grade 12. Teachers also lack teacher development, as a result lack planning. The heads of departments also indicated that teachers lack the subject content, because new topics are introduced on which teachers were not trained. One of them said:

The problem is change in subject content (there are new topics that are introduced which teachers are not trained for).

The subject advisor indicated that the changes in the curriculum have negative impact because they also received inadequate training. He also indicated these changes confused the teachers and learners but its structuring is good. The subject advisor replied as follows:

Yes, it has a negative impact because of its implementation, as the subject advisor I received inadequate training. It has also confused teachers and learners although its structuring is good.

Changes in the curriculum has contributed to the poor academic performance of learners in accounting to such an extent that teachers resist change. This resistance results in poor learners' performance in accounting.

Support from Subject Advisors

According to Table 3 49 (81.67%) teachers said that the subject advisors were not qualified to advise them in the teaching of accounting, as compared to 11 (18.33%) teachers who believed that the subject advisors were qualified to advise them in the teaching of accounting. This means that teachers do not get the necessary support from subject advisors.

The principals indicated that there was only one subject advisor who could not support all the teachers. This is what the principal had to say:

The support is poor, because there is just one subject advisor. He does not get enough time to come and assist them.

The subject advisor also indicated that he uses a plan to visit schools. He indicated that:

The plan I have indicates that I should visit the teachers every month, but there are inter-

Table 2: Changes in curriculum

	Male		*Female*		*Total*	
	Frequency	*%*	*Frequency*	*%*	*Frequency*	*%*
Yes	7	11.67	4	6.67	11	18.33
No	26	43.33	23	38.33	49	81.67
Total	33	55.00	27	45.00	60	100.00

Table 3: Support by the subject advisors

	Male		*Female*		*Total*	
	Frequency	*%*	*Frequency*	*%*	*Frequency*	*%*
Yes	4	6.67	7	11.67	11	18.33
No	29	48.33	20	33.33	49	81.67
Total	33	55.00	27	45.00	60	100.00

ruptions by the Department of Education for example, district and province. As a result I end up not visiting all teachers.

Changes in the curriculum have resulted in the introduction of subject advisors who were employed to give support on the implementation of to the teachers. Their role is not clearly spelled out. They also received inadequate training, which leads to their inability to support the teachers (DoE 2009). The reason that the subject advisors cannot give full support to the teachers in the implementation of the curriculum is that they are few. This means that there is a need for the training of more subject advisors in accounting.

Teachers' Attitude towards Accounting

In Table 4 71 (54.62%) learners indicated that teachers had a positive attitude towards teaching accounting, while 23 (17.69%) were neutral. Nineteen learners (14.62%) believed that it varied, as it depended on the situation, compared to 17 (13.08%) who believed that the attitude of teachers was negative. This means that there are some teachers who teach accounting without any interest. According to the Department of Education (2009) some teachers do not give their learners proper feedback and they have a negative attitude to the teaching of accounting.

The heads of department supported these findings by indicating that teachers did not get enough support from their seniors and this is what one of the heads of department had to say:

We do not get enough time to support our teachers for the good work, we do not even reward them and appreciate what they are doing.

One of the principals said:

I do not appreciate my teachers for the good they do. As the school we do not have plans for award teachers who do well in the subject.

From the questionnaires and interviews, it was revealed that the academic performance of learners in accounting in grade 12 is affected by the teacher's attitude towards the subject because they did not teach effectively. Further, teachers were not getting support from the principals in their schools because they are not rewarded for the good work, even though the intended aim was achieved. At the end this affects both teachers and learners to develop a negative attitude towards accounting because it also affects their teaching and learning in the classroom. Learners indicated that teachers did not teach effectively.

Table 5 shows that 101 (77.69%) learners indicated that teachers did not teach effectively and 29 (22.31%) learners believed that teachers teach in an effective way. Sixty-four (49.23%) female learners found teachers to be ineffective and 37 (28.46%) of male learners indicated that the way teachers teach was effective. This means that the majority of teachers did not teach in an effective way.

Teaching Strategies

Learners were asked to give their own view on how often the various teaching strategies

Table 4: Attitude of teachers

	Male		*Female*		*Total*	
	Frequency	*%*	*Frequency*	*%*	*Frequency*	*%*
Positive	27	20.77	44	33.85	71	54.62
Negative	5	3.85	12	9.23	17	13.08
Neutral	10	7.69	13	10.00	23	17.69
It varies (depend on the situation)	10	7.69	9	6.92	19	14.62
Total	52	40.00	78	60.00	130	100.00

Table 5: Teacher effectiveness

	Male		*Female*		*Total*	
	Frequency	*%*	*Frequency*	*%*	*Frequency*	*%*
Yes	15	11.54	14	10.77	29	22.31
No	37	28.46	64	49.23	101	77.69
Total	52	40.00	78	60.00	130	100.00

were used by teachers. According to Table 6 28 (19.31%) of the respondents showed that methods such as the textbook, lecture, case paper and cooperative methods were the most used as compared to the other methods. Group discussion, question and answer method were found to be rarely used by teachers when teaching accounting. This means that there are teaching methods which teachers do not use in the teaching of accounting (Killen 2007).

The subject advisor supported these findings by indicating that:

No, because of content gap, the problem is that teachers claim to have knowledge of the subject content that they do not have.

Emphasis is put on the learner-centred approach, to facilitate knowledge understanding and critical thinking and so that all learners could be actively involved during the teaching of accounting. Changes in curriculum influenced the teachers not to go class regularly because of the misconception that learners should learn on their own. The fact that teachers were unable to create their own material, space of instruction and allocate time, lead to them to losing interest in the teaching of accounting (Fiske and Ladd 2002).

Resources, Educational Media and Physical Structure

In Table 7 103 (36.79%) learners showed that resources and educational media such as textbooks were enough and 68 (24.29%) indicated that handouts were enough, while 28 (10%) learners indicated that previous examine papers were the least allocated to learners. This indicates that needed resources are not available to all learners, and this creates a problem when learners have to do things individually.

The principal said that the resources used in the teaching and learning of accounting were are inadequate:

The school does not have resources for teaching accounting. Some of them do not have enough information that can assist learners to perform well.

The findings show that textbooks, study guides, chairs, table and classrooms are some of the resources that were lacking. The learners also indicated that some of the resources they were using did not have adequate information and some of them were not of best quality.

Table 6: The use of teaching strategies

	Male								*Female*							
	Rarely used	*%*	*Some-time*	*%*	*Often*	*%*	*Very often*	*%*	*Rarely used*	*%*	*Some-time*	*%*	*Often*	*%*	*Very often*	*%*
Textbook method	10	14.49	16	12.50	7	6.86	19	16.24	23	14.29	19	10.11	16	12.31	20	13.79
Lecture method	13	18.84	14	10.94	7	6.86	18	15.38	30	18.63	20	10.64	13	10.00	15	10.34
Group Discussion	6	8.70	18	14.06	16	15.69	12	10.26	16	9.94	24	12.77	20	15.38	18	12.41
Question and answer	6	8.7	17	13.28	12	11.76	17	14.53	18	11.18	15	7.98	17	13.08	28	19.31
Problem solving	6	8.7	14	10.94	15	14.71	17	14.53	20	12.42	20	10.64	15	11.54	23	15.86
Brainstorming	10	14.49	14	10.94	18	17.65	10	8..55	18	11.18	28	14.89	17	13.08	15	10.34
Research method	9	13.40	24	18.75	9	8.82	10	8..55	19	11.8	35	18.62	14	10.77	10	6.09
Cooperative method	9	13.40	11	8.59	18	17.65	14	11.97	17	10.56	27	14.36	18	13.85	16	11.03
Total	69	100.00	128	100.00	102	100.00	117	100.00	161	100.00	188	100.00	130	100.00	145	100.00

Table 7: Adequate resources

	Male				Female				Total			
	Yes	*%*	*No*	*%*	*Yes*	*%*	*No*	*%*	*Yes*	*%*	*No*	*%*
Textbooks	40	14.29	12	3.24	63	22.50	15	4.05	103	36.79	27	7.30
Handouts	20	7.14	32	8.65	48	17.14	30	8.11	68	24.29	62	16.76
Study guides	23	8.21	29	7.84	23	8.21	55	14.86	46	16.43	84	22.70
Previous exam paper	21	7.50	31	8.38	7	2.50	71	19.19	28	10.00	102	27.57
Computers	3	1.07	49	13.24	32	11.43	46	12.43	35	12.50	95	25.68
Total	107	38.21	153	41.35	173	61.79	217	58.65	280	100.00	370	100.00

Physical Structure for Teaching Accounting

As shown in Table 8 106 (81.54%) of the learners responded that the classrooms are suitable for teaching and learning accounting as opposed to 24 (18.46%) of the learners felt that classrooms were suitable for teaching accounting. This means that most accounting classrooms were not conducive for teaching and learning, unlike those of developing countries.

Learners were also requested to provide reasons for their classrooms not being conducive and suitable for teaching and learning. Learners who said the classrooms were not suitable indicated that ventilation is poor which made classrooms very hot in summer and very cold in winter. They also indicated lack of furniture in schools was a contributory factor to the low pass rate. Learners further indicated that they shared classes with learners of other subjects.

The findings were also supported by the heads of departments, who said that:

Accounting learners do have a specific classroom for teaching and learning because they share it with other learners doing other subjects.

This was also supported by one of the principals, who said: *As a school we do not have a designated classroom for accounting learners. Some of them are not conducive for learning, we are forced to let accounting learners share the classroom with others studying other subjects.*

The findings from the literature indicated that there is poor class infrastructure in schools, to the extent that some classrooms do not even have electricity and window panes. This results in a situation in which the teaching and learning process does not take place during some seasons. In this regard it is clear that there was a shortage of classrooms, which resulted in accounting learners sharing classrooms with those studying other subjects.

Shortage of Accounting Teachers

According to Table 9 56.67 percent of the teachers said that their schools did not have qualified accounting teachers, whereas 43.33 percent said qualified accounting teachers were available. The implication is that accounting teachers are scarce in most schools.

Teachers were also required to provide reasons for not having qualified accounting teachers in the schools, and they indicated that some of the teachers left the teaching profession to look for better salaries and because of the heavy workload, and that in the private sector there were good incentives. The findings were also supported by the heads of departments who said that:

Accounting learners do have a specific classroom for teaching and learning because they shared with other learners doing other subjects in schools.

Table 8: Suitability of classrooms for teaching and learning of accounting

	Male		Female		Total	
	Frequency	*%*	*Frequency*	*%*	*Frequency*	*%*
Yes	39	30.00	67	51.54	106	81.54
No	13	10.00	11	8.46	24	18.46
Total	52	40.00	78	60.00	130	100.00

Table 9: Availability of qualified accounting teachers

	Male		*Female*		*Total*	
	Frequency	*%*	*Frequency*	*%*	*Frequency*	*%*
Yes	17	27.87	17	27.87	34	56.67
No	16	26.67	10	16.67	26	43.33
Total	33	55.	27	45	60	100.00

This finding was supported by one of the principals who said:

In our school we have only one accounting teachers who teachers all the FET grades and this becomes a challenge for the performance of learners.

The subject advisor had this to say:

Most schools studying accounting in the District do not have teachers due to the redeployment of teachers and the fact that some of them had left the profession due to the working conditions.

It is clear from the findings that in some schools learners struggle to learn accounting on their own. Furthermore teachers have left the profession because of poor working conditions, especially low salaries. The deterioration of teachers' working conditions has also made it difficult for the Department of Education to recruit and retain accounting teachers as manty of them leave the system (Aragon 2016).

English as Medium of Instruction

Teachers reported that English as a medium of instruction impacted the teaching and learning of accounting. Table 10 shows that 44 (72.13%) of the teachers responded that English has an impact on learning and teaching accounting and only 17 (27.87%) of the teachers believed that English did not have an impact on the teaching and learning accounting. This implies that English as a medium of instruction has a negative impact on the teaching and learning of second language speakers because they do not understand fully what is being taught.

The Heads of Accounting departments indicated that learners are unable to answer problem solving questions which require them to give their own opinions and that some of the learners are unable to follow and understand the instructions. Departmental heads also indicated that English as a medium of instruction influences the learners' performance. This implies that learners are unable to analyse and interpret problem solving questions. This is what one of them said:

If learners understand they can answer questions which require their opinions. But if they don't understand, they will not be able to understand the question.

The medium of instruction also plays a significant role in the performance of learners in accounting. The academic performance of learners is influenced by the medium of instruction that is used in the teaching and learning of accounting. Learners who do not understand what their teachers are saying in class normally struggle in class. More often than not second language speakers are the ones who are affected. The fact that accounting question papers are set in English ultimately affects the academic performance of learners in external examinations. This was confirmed by the Minister of Basic Education in 2009 (Motsekga 2009).

Table 10: Impact of English in the teaching and learning of accounting

	Male		*Female*		*Total*	
	Frequency	*%*	*Frequency*	*%*	*Frequency*	*%*
Yes	23	37.70	21	34.43	44	72.13
No	11	18.03	6	9.84	17	27.87
Total	34	55.74	27	44.26	61	100.00

Strategies that can be Employed to Improve Poor Academic Performance of Accounting Grade 12 Learners

Teachers, principals, heads of departments and subject advisors suggested that teachers should be encouraged to upgrade themselves by papering through distance learning, while the Department of Education should provide professional development programmes continuously. Teachers should also be encouraged to attend training programmes for the subject content on a regular basis. This is because of the changes in the curriculum and new topics introduced. Schools are also encouraged to outsource teachers from schools which are performing well in accounting. This is what one of the heads of departments had to say:

Teachers should be encouraged to further their studies in accounting.

The teachers suggested that although it becomes difficult for the subject advisors to visit all the schools, the number of meetings with the teachers should be increased. Subject advisors should also carry their responsibilities and perform their core responsibilities with the available resources. This was supported by the subject advisor who said:

Let the subject advisors carry their roles/ responsibilities, letting them to perform core responsibilities with resources, teachers be given support on assessment, assisting learners with available resources and advice the Heads of Departments to monitor teachers' work

Teachers who did not have confidence in the subject advisor suggested that they need more training on the implementation of the new curriculum, as it should be clearly explained and understood. One of the principals emphasised this when he said:

I think it is good if these accounting teachers are well trained and capacitated on the implementation of the new curriculum for them to know what to teach and how to do it.

Teachers, principals, heads of departments and subject advisor suggested that teachers must use different teaching methods in their teaching, as this stimulates interest on the part of learners towards the subject, as some of the methods guide learners to do self-activities. This is another strategy to improve the performance of learners in accounting. The subject advisor supported this finding when he said that:

All teaching strategies can be used, but the lecture methods is more suitable when explaining new concepts. This can be incorporated into methods such as the demonstration, group discussion and textbook methods.

Teachers and learners suggested that teachers should use similar textbooks as handouts do not have enough information. One of the heads of departments had to say the following that to support the finding:

Both the teachers and learners should be provided by same textbook, because learners at the end of final examination sit for similar examination.

Teachers should be given the latitude to teach what they specialise in and be encouraged to work as teams in order to share ideas as this is an immense boost of morale. The subject advisor emphasised that:

Principals of school and the Department of education should appreciate teachers who perform well in the subject through certificates and incentives and teachers should work as a team.

The teachers suggested that parents should be encouraged to be actively involved in the education of their children, and to track the performance of their children. Parents can also support their children by buying materials such as calculators and paper guides. They also suggested that the Department of Education should reframe the re-deployment of teachers during the year and that teachers should be encouraged to rotate from one grade to another, in order to avoid the shortage of accounting teachers. This is what one of the principals had to say:

Learners should get full support from the support. And the Department should avoid redeploying teachers during the year.

The learners suggested that new concepts should be explained in their mother tongue and code switching could be used to simplify what is being taught. The heads of departments emphasised that:

If new concepts are explained in their mother tongue, learners can be able to understand and answer questions which require their opinions.

The findings of the paper demonstrated that there are factors that influence the high failure rate of accounting for grade 12 learners. The subject advisor, principals, heads of departments, teachers and learners believed that teacher qualifications and training, changes in curriculum, the role of subject advisors, teaching strategies, attitudes of teachers towards the subject, the use of English as instructional media, were the causes of high failure rate in accounting.

The findings also show that most accounting teachers still hold the lowest qualification and therefore are not up-to date with new teaching strategies. The findings also revealed that teachers should be trained on the subject content and teaching methodologies. Another strategy would be for learners if the teachers who are experts in accounting to be outsourced and teach in those schools that are not performing well. The other issue is that learners believed that it would be better if the teachers use a variety of teaching strategies in the teaching of accounting.

CONCLUSION

This paper has showed that various factors are responsible for the poor performance of learners in grade 12 accounting. These include poorly qualified and underqualified teachers, who cannot adequately deliver the subject content, learners' poor command of the English language which make learning hard, and inadequate resources, which make learning quite a formidable challenge. The Department of Education in Vhembe needs to intervene by offering in-service training for the teachers, provide adequate resources and assist learners whose English proficiency is low.

RECOMMENDATIONS

Recommendations Pertaining to Research Question 1 (What Causes the High Rate Failure among Grade Accounting Learners?)

- Teachers need to upgrade their qualifications in accounting and beyond the minimum required qualifications of REQV 13. This could be done by encouraging teachers to enrol for distance learning or send them for professional development in order to enhance their content.
- The role of subject advisors should be clearly spelled out because if they are not, they will not be able to give teachers enough support on the implementation of the new curriculum.
- Changes in the curriculum should be clearly addressed to the teachers by the subject advisors, as they are the ones who carry out the responsibilities of informing teachers about the changes in the curriculum. It is important that teachers know about these changes, as it will help them to be more effective in the teaching of accounting.
- Because of lack of resources, educational media such textbooks, study guides, chairs and classrooms, it is recommended that learners should be taught to take care of the available resources, in order to avoid shortages. The Provincial Department of Education should be made aware of the resources that are needed.
- Teachers are encouraged to use different teaching skills and strategies because when they use a variety of teaching skills and strategies, learners will be provided with meaningful and experiential learning.
- The DoE, together with School Management Teams, should ensure that teachers are recognised in the good performance, so that they become more committed to their work. Furthermore and principals should ensure that teachers teach within their area of specialisation, for good results.
- Accounting learners should be encouraged to have a positive attitude towards the subject by creating good relationship with the learners. Teachers should also assist learners with accounting problems because if learners are assisted, they develop the positive attitude towards the subject and this will help to stimulate their interest in their learning. Accounting teachers should also be retained in schools and rotate from one grade to another than being transferred to another, instead and leave the learners to struggle on their own.
- The fact that accounting question papers are set in English affects the failure rate of learners in the external examination. Teachers should be encouraged to teach in English and only use the mother tongue to explain concepts for learners to understand. It is also important to allow the subject to be taught and examined through the medium of the tongue.

Recommendations to Research Question 2 (Which Strategies can be Utilised to Improve Learner Performance in Grade 12 Accounting?)

- Teachers who only possess matriculation and three years' training (M+3) should be retrained and educated on the latest trends in teaching accounting. Subject advisors should carry their duties of assessing the competence of teachers on the implementation of the new curriculum and, where necessary, recommend training. Accounting teachers should be trained on the implementation of the new curriculum because this will help them to understand what is expected of them in the teaching process.

- Teachers should be trained before they train teachers on the use of various teaching methods and strategies.
- A project that can encourage teachers and learners to cultivate a positive attitude towards accounting in the form of skills development should be initiated by tertiary institutions. Relevant study materials for accounting which cover the required subject content should also be prepared. Furthermore teachers should use different textbooks in class. This would aid the learners who cannot afford to buy the entire resources needed for learning accounting.
- Accounting teachers should also be recognised for good performance so that they can be committed to their work. Learners should be also be given more attention, such as those studying other subjects in order for them to have interest in the subject. The fact that schools should involve parents in the learning of their children is important, especially in situations where there are many changes in the curriculum and to help them understand, what is expected of them. The DoE should ensure that more accounting teachers are trained at tertiary institutions. Accounting teachers should code-switch to mother tongue when explaining new concepts when teaching accounting, to facilitate learning.

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