

Teaching and Learning of Accounting: In-service Educators Experiences in the Context of a South African University

M. Skhephe^{1,*} and Ntombekhaya Princess Caga²

¹*Faculty of Education, North West University, South Africa*

**E-mail: <sikepemk@gmail.com>*

²*University of Fort Hare, South Africa*

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ABSTRACT This study sought to explore teaching and learning of accounting: in-service educators' experiences in the context of a South African University. The study employs a qualitative research approach using a case study design. Ten accounting teachers were purposively selected. The findings revealed that accounting resources used for teaching and learning of accounting were not related to an accountancy education. Also, some accounting lecturers at university were found to be unprofessional and not committed to their work, with many using local languages when teaching. The authors recommend that new accounting lecturers at the South African university be mentored by their senior counterparts. Until the situation improves, students should be encouraged to voice their dissatisfaction with what happens in the lecture halls.

INTRODUCTION

Teaching of accounting requires relevant content and strategies (Skhephe and Mantlana 2020). For accounting teachers to master these aspects, they need proper exposure to all the processes involved, while studying accounting as tertiary education students (Felix 2014). Thus, any challenges that emerge during their studies may hinder the learning process and, later, their teaching of the subject (Mantekana 2014). As a result, teachers may become reluctant to teach accounting in schools, and may even leave the profession altogether (Banerjee 2015). Boyt et al. (2014) reveal that studies from countries such as Canada and Japan, which focus more on job dissatisfaction among teachers, showed that teachers are not satisfied in their careers due to number of issues, including salaries and working conditions.

In Nigeria, Adewumi's (2014) study into the challenges of accounting education, revealed that institutions are unable to admit the large number of candidates applying to study accountancy, therefore the increasing dearth of accountancy lecturers at institutions of high learning is very high.

According to Adu et al. (2020) there is a general assumption that there is difference in earning between lecturers and workers who are privately employed, institutions of higher learning lack the ability to attract highly qualified accounting lecturers to the various accounting departments, mainly due to insufficient motivation and poor earning when compared to the income received by accounting graduate who

are working in businesses. Albrecht and Sack (2012) identify six major categories of perceived problems with accounting education, which are related to (1) subject content and curriculum, (2) pedagogy, (3) skills development, (4) the use of technology, (5) faculty development and reward structures, and (6) the direction of accounting programmes. Fraser and Killen (2010) suggest that, at school level, the challenges encountered in the teaching and learning of accounting include overcrowded classrooms, a low level of content knowledge on the part of accounting teachers, a lacking of self-motivation and commitment in both students and educators, and too little time being allocated for the subject.

Objectives of the Study

To examine types of teaching resources that were constantly used in the university to assist accounting for education students.

To investigate how commitment of the accounting lecturer affect the studying of accounting.

To establish how language of accounting used by lecturers affected the learning of accounting.

To explore how content taught at university differ from that which is expected to be taught in schools.

Global Trends in the Teaching and Learning of Accounting

Claxton and Lucas (2007) assert that availability of direct resources that are used in the teaching and learning of Accounting are contributing into

a major positive impact in accounting classroom. Wardak (2020) arguing that accounting educators must have more access to various types of Accounting resources, particularly in their areas of specialisation. Rammala (2009) confirms that a lack of direct accounting materials that can be used in accounting classroom in the department of education is a major factor in South Africa. Govender et al. (2013) concur, noting that this country is negatively affected by the poor provisioning of resources, specifically in the field of accounting for educators, and as a result, both learners and teachers have a little exposure to impactful teaching aids. Delubom (2004) argues that one of the priorities of South African state's aims is to quickly address and develop a long-term plan aiming to redress the high backlog of poor resources purposeful created by the government of the apartheid's segregated in the university and schooling environments. Rossouw (2018) adds, inequalities in terms of the distribution and provisioning of quality of facilities and resources provided and distribution of resources regarded as one of the serious challenges in South Africa, even if South Africans are celebrating 25 years of democracy. MacGregor (2007) revealed that, 40 percent of students in South African are dropping out of their studies in different universities especially those who are in their first year of their studies due to a lack of resources. Further, financial difficulties at some universities are among the problems affecting both teaching and learning at a tertiary level.

Important considerations which should be noted are curriculum changes and curriculum re-orientations to learning (Toh et al. 1996). Curriculum change in South Africa was introduced to redress imbalances in the education system, which was characterised by racism, discrimination and inequalities (Bantwini 2010). Curriculum (re)orientation involves a personal belief about the purpose of education, in respect of curriculum intent, content, its organisation, the teaching method(s) used, the learning activities employed and the instructional design which a curriculum specifies (Sekiwu 2013). A study conducted in the United States, Hong Kong and Jordan, indicated that lecturers need to respond to educational policies and have to make decisions regarding classroom practices which involve internationalizing the orientation of the curriculum. McCombs and Whistler (2009) state that accounting teachers need to be orientated in respect of both the

curriculum and the content, if they are to be able to produce the desired results. This may require a commitment, on their part, to develop the necessary teaching and learning resources, knowledge and skills.

In South Africa, the various departments at institutions of higher learning need to be oriented about the current curriculum, in order to produce the desired teachers (Nogqala 2013). This implies that, before the Department of Basic Education can make any changes to the curriculum institutions of higher learning need to be informed, so that they can also re-align the content and modules of their courses around these changes. Among the problems in the current higher education curriculum in accounting education, major issues include the structure of the content expected to be delivered and the design of the curricula (Boadzo 2012). Kachelmeier (2002) argues that, one of the big challenges facing accounting in education is that, Accounting curriculum requires learners to put more emphasis in content memorisation than understanding, especially when it comes to understanding Accounting concepts. Albrecht and Sack (2012) criticise the way accounting curriculum is structured. Albrecht and Sack goes further stating that, accounting curriculum is lacking creativity, and is not developing teachers' knowledge and ability to face the real business world. According to Toh et al. (1996) for years, the focus of university accounting curriculum in their respective courses has been focusing more on mastering the accounting curriculum, with little or no emphasis on developing a student holistically so that they acquire necessary skills in analytical thinking, decision making and communication.

In the process of preparing an accounting educator, lecturer professionalism is regarded as one of the invaluable determinant of educational excellence (Hall 2010). As Hall (2010) confirms, in the United Kingdom, professionalism at work is seriously examined in two various levels namely: the individual behavior and the organizational behavior. At the individual level, two attributes are important: the use of the professional organisation as a major referent, and a belief in service to the public. At the organisational level, the two distinct types of professionalism are: the autonomous individual in private practice (where the professional is his/her own boss) and the autonomous professional organisation (where the work of the

professional is subject to his/her own [rather than external/administrative] jurisdiction).

Here in South Africa, professionalism at work needs to be investigated in greater depth (Cloete 2006). To this end, Moloney (2018) adds that when a lecturer is professional or motivated and loves his/her job, students learn not only the content taught and the pedagogy of teaching, but are also motivated to learn. He furthermore argues that Accounting lecturers, who are not sufficiently concerned and serious about doing their best for their students both inside the classroom and outside the classroom usually are spending less time preparing their lectures and, therefore, as a result they do not present topics in an appealing or logically arrange manner. Thus, lecturers must show professionalism in preparing and presenting their lectures, as student teachers tend to model whatever their lecturers do (Cloete 2006).

In forming accounting teachers, the language of accounting plays an important role: Joubert and Serakwane (2009) confirm that language of Accounting in accounting classroom is highly important since it forms an important component of education in general. Learners' level of comprehending in Accounting and in any subject, for that matter can be affected by the language used. Fraser and Killen (2010) note that it is important for the lecturer and student to understand each other: when a student teacher knows and internalises the language of accounting, it is easier for him/her to know what is being asked, how to respond to what is being asked, and how to deliver a lesson clearly. Fraser and Killen (2010) further argue that the medium of instruction used in accounting for educators must facilitate an understanding of the language of accounting, as it is a prerequisite for accessing both the content and practices of the subject. As Lane and Porch (2002) identify, the challenge facing learners in rural areas of this country is their limited exposure to English as medium of instruction.

Guney (2009) asserts that the use of home language may influence students' performance in accounting, since some of the accounting terminology loses its real meaning once it is loosely translated into a language other than English. Ogier (2005) found that, in South Africa, lecturers in the commerce faculty, for whom English was a second language, received lower ratings from students, than lecturers with English as home language.

In South Africa, Fraser and Killen (2010) discovered that the poor language ability of lecturers was the most detrimental factor in accounting education. Ngwenya (2014) confirms that some South African universities offer their modules in both English and Afrikaans, which means that Afrikaans-speaking accounting students are in a unique position: they can choose to study either in Afrikaans (their home language) or in English (the language of the business world). Students who speak other languages do not have a choice between their first language and English. Delubom (2004) concurs that students from poor background and rural areas, especially those who have very little exposure to international language called English, often find it very difficult to study accounting theories at a later stage, since most come from homes and schools where dominant language is a mother tongue, thus the language and vocabulary are largely foreign to them.

Theoretical Framework

For this study, the theory of andragogy was identified as the best suited, as it focuses on adult learning. Andragogy refers to the methods and principles used in adult education (Knowles et al. 2005). The theory is based on six assumptions related to the motivation of adult learners. When adults learn, they need to know the reasons why they are supposed to learn a particular fact or skill. In the process of learning, they gain experience and may even make mistakes, but when they are provided with a foundation and basis for learning, that learning becomes easy and enjoyable to them. The theory also suggests that adults are responsible for the decisions they make pertaining to their education, especially if they are involved in the planning and evaluation of the instruction they receive. Andragogy further suggests that when adults know the real reason for their learning, and have the foundations on which to build their further learning, they are more ready to learn and more interested in teaching especially those subjects which are relevant to their work and personal lives. This changes their learning into problem-centered rather than content-oriented learning, which motivates them, as adults respond better to internal than external motivators. This study is also located in the constructivist research paradigm, which states that students are learning by firstly building on their prior existing knowledge and

experiences, once their pre-existing knowledge is honored they start to actively engaging themselves in the learning process, instead of just being receivers of knowledge passively through lectures and being forced to memorise information. This theory uses guided discovery, discussions on thoughts and ideas, as well as activities to help students teach (Maree 2015).

METHODOLOGY

Research Paradigm

In this study an Interpretivism was used. It was chosen because it adopted a qualitative approach with the use of an interview schedule (Creswell 2014). As for Creswell Interpretivism is associated with subjectivity and multiple realities. This paradigm tend to research issues from a personal experience perspective (Cohen et al. 2011). Their findings are often not generalizable to entire populations but are rather specific to particular situations and circumstances (Cohen et al. 2011). Interpretivism collects data through observations, analysis of documents and narratives, interviews, case studies, and audio-visual materials. They use thick descriptions to detail their findings (Cohen et al. 2011; Creswell 2014).

Research Approach

In this study, a qualitative research approach was used to define, recognize, and understand the human phenomenon, relationship, and discourse (Leavy 2017). Creswell (2014) contends that qualitative research is most useful in answering questions regarding what, why and how certain events occur. This research approach will enable the researcher to rely on a variety of research methods, to arrive at narrative answers to the research questions formulated for this investigation (Maree 2015).

Research Design

The study employed a case study research design. As Maree (2015), a case study is a form of qualitative analysis that focuses on providing a detailed account of a single case or numerous cases.

Sample/Sampling Techniques

The sample of the study consist of 10 Accounting teachers. These teachers were purposively

selected on being the holders of the data needed in the study. They were selected from 5 high schools in Eastern Cape Province, South Africa.

Data-collection Techniques/Instrument

Interviews were used as an instrument for data collection from the participants, and they were semi-structured. However, due to COVID-19 regulations participants were interviewed telephonically. The participants were interviewed on their opinions about the challenges of virtual Accounting classrooms during the COVID-19 pandemic in South Africa.

Data Trustworthiness

Maree (2015) confirm it is a consistency checking (for example, having another coder take the category descriptions and find the text that belongs in those categories) and credibility or stakeholder checks. As for Creswell (2014) Trustworthiness refers to findings that are worth paying attention to and the study adhered to the four characteristics of qualitative research which Creswell (2014) stated as dependability, confirmability, verification, and transferability. Here, the researchers made it a point that in the process of data collection, there were no bias.

Data Analysis

Data analysis is the process of reducing the collected data, and interpreting it so that a 'story' emerges (Kawulich 2009). The interviews were analysed using themes drawn from the research questions. The interviews were recorded, the first step in data analysis was to transcribe the data from the recorder. This helped the researchers to have a deep connection with the data. Written transcriptions were compiled and first-hand information from the participant.

Ethical Considerations

Permission to conduct the research in the Eastern Cape Province was requested and granted by the acting Superintendent General. Issues concerning voluntary participation, informed consent, confidentiality, anonymity, non-maleficence and the benefit of the research to the participants

were discussed in detail with the participants before participation in order to allow them the opportunity to grant informed consent.

Limitations

In this study, finance was a big limitation since the authors were not having any liberty to be funded by any financial sponsor in doing this study, and as a result they were dependent on and entirely using their own money to conduct the study. Geographical limitations were also a big obstacle since the study was conducted in one province and not in the whole country even if the authors were willing to visit the entire country when conducting this study, in order to get results from other parts of the country but due to the financial reasons they were unable to do so.

RESULTS AND DISCUSSION

The interview guide was taken from the following questions

1. What types of teaching resources were constantly used in the university to assist accounting for education students?
2. How does the commitment and professionalism of the accounting lecturer affect the studying of accounting?
3. How the language of accounting used by lecturers does affected the learning of accounting?
4. How does the content taught at university differ from that which is expected to be taught in schools?

Coded Information about the Participants

Ten samples were purposively selected to be interviewed in this study. T1 represents the code for teacher 1, T2 for teacher 2 and T3 teacher 3 etc. Themes were generated from the four research questions.

Theme 1: Teaching and learning resources used to teach accounting for education. The following are the responses from the teachers. All the teachers agreed that there were very limited resources used to teach Accounting which affected their understanding towards the subject.

T3: *“There was a textbook called Cost accounting throughout, other than that, I do not remember*

us using other textbooks or other supplementary resources. However, accounting from that textbook is more of theory, and I can say it is for students who are studying business-related accounting, not for educators.”

T6: *“If I remember very well, we were dependent [on] a textbook in terms of having something related to accounting and nothing else we were using, and I think that has negatively affected our understanding [of] the subject, since there was not enough exposure.”*

These findings are in line with Delubom (2004) that, inequalities in terms of the distribution and provisioning of quality of facilities and resources provided and distribution of resources regarded as one of the serious challenges in South Africa. MacGregor (2007) reveal similar findings that, 40 percent of students in South African institution of higher learning are dropping out of their studies in different universities especially those who are in their first year of their studies due to a lack of resources. Further, financial difficulties at some universities are among the problems affecting both teaching and learning at a tertiary level.

Theme 2: Lecturer commitment and professionalism. The following are the responses from the teachers. All the participants agreed that the level of commitment and professionalism from their Accounting lecturer was questionable since there are times where the lecturer was seem unprepared for the lecture.

T3: *“Most of the time my accounting lecturer [seemed] unprepared for the lecture, to the extent that if you ask [a] difficult question regarding accounting, his response was always not clear or convincing to me”.*

T5: *“The lecturer [...] always came to the lecture very late and spent most of the time talking about difficulties he is experiencing in his own studies”.*

These findings are in line with Cloete (2006) that Accounting lecturers, who are not sufficiently concerned and serious about doing their best for their students both inside the classroom and outside the classroom usually are spending less time preparing their lectures and, therefore, as a result they do not present topics in an appealing or logically arrange manner. These finds are advancing the findings of Hall (2010) that in the process of preparing an accounting educator, lecturer professionalism is regarded as one of the

invaluable determinant of educational excellence (Hall 2010). Furthermore, Hall (2010) confirms, professionalism at work is seriously examined in two various levels namely: the individual behavior and the organizational behavior. At the individual level, two attributes are important: the use of the professional organisation as a major referent, and a belief in service to the public. The findings in this theme are clearly revealing what Maia et al. (2021) suggests, in South Africa professionalism at work needs to be investigated in greater depth.

Theme 3: The language used by the accounting lecturer. The following are the responses from the participant. The participants indicated that their lecturers often resorted to the vernacular, rather than English. This negatively influenced the way concepts were analysed, leading some statements to lose their real meaning when explained in simplified form, or in the vernacular.

T2: *“The lecturer taught most of the time accounting in IsiXhosa which is a local language”.*

T4: *“Our accounting lecturer was a Xhosa lecturer, so most often he was speaking his mother tongue language when lecturing accounting, as a result, we ended up getting used to study accounting in the vernacular, [rather] than in English”.*

These findings are clearly stating what Fraser and Killen (2010) opines that continuous use of medium of instruction in Accounting plays a pivotal especially for students who are enrolling under education, since they build from the lecturers’ way of delivering the subject in English so that when they are full-time teachers they just gel in their classrooms. These findings correlate with the ideas of Joubert and Serakwane (2009), who believe that a student’s understanding in accounting can be either positively or negatively affected by the type of language in use, especially if the subject is not taught in the medium of instruction which mostly be English.

Theme 4: Content taught at university differ from that which is expected to be taught in schools. The following are the responses from the teachers. All the teachers indicated that using a textbook that was not related to their discipline affected them in a significant way, since the approaches they learnt, differ from what they are expected to do in class. The participants further indicated that, in their first year as accounting teachers, they struggled to teach accounting, as the curriculum content differed from what they

know. This disparity between course content and teaching material forced them to ask for help from other accounting teachers, when it came to teaching key topics such as cash flow, balance sheets, inventory and accounting equations.

T1: added: *“It is different, really, and when you are still new [to] teaching accounting, you find yourself frustrated. However, as time goes on you start to learn new ways of dealing with accounting”.*

In this respect, T4 stated: *“Now that I am an accounting teacher, I begin to notice that the content I have studied as far as accounting is concerned is a little bit different now, and I suspect it is a result of the textbook we were using”.*

The findings correlate with those of Kachelmeier (2002) who argues that, one of the big challenges facing accounting in education is that, accounting curriculum requires learners to put more emphases in content memorisation than understanding, especially when it comes to understanding Accounting concepts. Kachelmeier findings are similar to those of Albrecht and Sack (2012) who criticise the way accounting curriculum is structured. Albrecht and Sack also reveals that, accounting curriculum is lacking creativity, and is not developing teachers’ knowledge and ability to face the real business world.

CONCLUSION

To be able to lecture accounting in a more professional way, lecturers needs to have teaching and learning resources that are specifically designed for accounting education. Even students, if they are to learn their subject in correctly, need to be taught through the use of accounting resources which are specifically related to their field. Any discrepancy that occurs along the way will result in frustration for both students and lecturers. Using accounting resources that are not tailor-made for in-service teachers, will result in students learning content that will not help them when they become qualified teachers, and will dent their teaching confidence. Language as a component of both teaching and learning needs to be taken seriously, since the incorrect use thereof can affect students negatively: they will be losing out on important vocabulary, and will not learn the appropriate skills needed to analyse transactions. With English predominantly being used in the world of work, those who have not

mastered the appropriate concepts will lag behind their counterparts, and will not be able to assist their learners. Furthermore, the manner in which a lecturer conducts themselves in the lecture hall has either/negative results on the way students learn accounting in education, which is why professionalism is such an important trait to espouse.

RECOMMENDATIONS

Newly graduated accounting teachers – especially those who graduated from the South African university under study here – need to be mentored by senior accounting teachers. The goal is that they will learn from them, learn their teaching strategies and approaches, and will take on board knowledge related to their subject. Accounting lecturers at universities should do soul searching by asking themselves whether they are doing the best they can to empower their students with the correct information. South African universities – especially those in rural areas – need to strive to obtain more teaching and learning resources: not just any resources, but resources that are specifically designed to aid in-service teachers who study accounting with a view to teaching the next generation. Students should be more vocal about how and what they are being taught, and should demand exceptional work from their lecturers.

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