

MIDLANDS STATE UNIVERSITY



FACULTY OF EDUCATION

DEPARTMENT OF APPLIED EDUCATION

CHALLENGES FACED BY HIGH SCHOOLS IN OFFERING ACCOUNTING AT ADVANCED LEVEL IN LUSULU CLUSTER IN BINGA.

BY

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RELEASE FORM

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APPROVAL FORM

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Challenges faced in offering accounting at a advanced level in Lusulu Cluster of Binga District.

A research project submitted to the Department of Applied Education.

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DECLARATION

I Mhungu Precious declare that this is my original work and affirm that has not been submitted in any university or other universities before in support of a degree or any other qualifications.

SIGNATURE..... DATE.....

DEDICATION

To my dearly loved mother, husband, sisters and brothers who supported and encouraged me throughout my journey and were always for me; to my amazing colleagues and friends at Midlands State University who also played a significant role in the development of the study, and especially to my Lord and my Saviour Jesus Christ, who worked out all the details of my dissertation to make it to the top, I humbly dedicate this study.

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ABSTRACT

The main thrust of this study was to investigate the challenges encountered by high schools in offering accounting at advanced level in Lusulu Cluster of Binga District. The researcher used both quantitative and qualitative research approach in collecting and analysing data to achieve the objectives of the research study. The descriptive research design was used to describe and access the phenomenon of challenges in the teaching and learning of accounting in Lusulu cluster of Binga district. Purposive sampling method was used to select participants from three different high schools in Lusulu Cluster. Face-to-face in-depth interviews, questionnaires and document analysis were used to collect the data. Themes were drawn from the responses of the participants and these were analysed. The study revealed many challenges encountered by schools in offering accounting at advanced level. Some of the challenges revealed were lack of supportive teaching and learning material, shortage of trained accounting teachers, lack of experience among accounting teachers, teachers not trained in accounting, insufficient content among untrained teachers and poor teaching strategies used by teachers. The study also revealed lack of accounting background among some learners as a factor militating against the effective teaching and learning of accounting. The study revealed that there is a lack of parental involvement and support in the education of their children, which negatively affects the teaching and learning of accounting. Limited commitment from teachers and learners was also revealed as one of the challenges in teaching and learning accounting. The researcher made recommendations towards mitigating the effects of the challenges in teaching and learning of accounting. The provision of sufficient supportive teaching and learning materials by schools was one of the measures suggested by the research study to reduce the challenges encountered by schools in offering accounting.

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CHAPTER 1

THE RESEARCH PROBLEM

1.0 Introduction

The main thrust of the research study is to investigate into the challenges faced by high schools in offering accounting at Advanced level. Internationally, accounting is one of the fundamental subjects offered in schools. It imparts long lasting knowledge and skills which develop accuracy, neatness, orderliness, critical thinking, analytical mind and ethical behaviour in individuals. This chapter focuses on the background to the study, statement of the problem and research questions. The chapter discusses the significance of the study to different individuals, definition of terms is also provided, delimitations and limitations of the study. The background to the study describes the origin of the study whereas the statement of the problem depicts the problem in hand. Contributions of the study to both academia and the society at large are clearly stated.

1.1 Background to the Study

Challenges faced in the teaching and learning of accounting in remote high schools at Advanced level are common in many countries in the world due to a myriad of factors submitted (Shin et al., 2011). Chanda (2012) notes that lack of financial support from parents and insufficient content in Accounting teachers are some of the challenges facing schools in the teaching and learning of accounting in remote high schools at advanced level worldwide. According to Adell (2015) accounting firm recruiters and university professors worldwide are of the opinion that the quality of new accountancy students is compromised and that accounting programmes, especially chartered accountancy (CA) programmes, are no longer performed well by learners due to a poor foundation built at advanced level in the teaching and learning of accounting.

Nearon (2002) asserts that there are challenges encountered by both high school classroom practitioners and learners at advanced level in South Africa. He goes on to say these challenges include lack of learning materials like computers, projectors and textbooks. In line with the above observation Van (2014) indicated that lack of instructional materials, lack of parental involvement and support to the education of learners and overcrowded classrooms are some of the difficulties encountered in the teaching and learning of accounting in high schools at

advanced level. This therefore, means that the frequent increase of challenges faced in the teaching and learning of accounting in many high schools at advanced level in remote areas has become an issue of great concern worldwide. This is because the effectiveness in the teaching and learning of Accounting will be compromised due to lack of relevant Accounting materials.

Mubaita and Kalimaposo (2016) confirms that in Zambia most of the high schools in the remote areas are experiencing a lot of challenges in offering Accounting at Advanced level which include unskilled accounting teachers. They further noted that most of the Zambians high schools have untrained teachers due to the unwillingness of skilled accounting teachers to work in remote areas. Atieh (2009) discovered that lack of teacher and learner commitment in accounting, resistance of accounting teachers to go for in-servicing programmes, poor accounting background of learners and negative attitude of learners are some of the challenges encountered by high schools in offering accounting at advanced level. Due to these difficulties experienced in offering accounting in remote high schools, some schools are struggling to produce meaningful accounting learners, resulting in them terminating offering accounting (Fallatah, 2009).

According to the Nigeria National Examination results analysis statistics for periods 2015-2019 many learners, especially in the remote areas, were performing dismally at their advanced level accounting examinations. This was due to poor teaching strategies applied in the teaching and learning of accounting. Temkin (2015) is of the opinion that this may be also as a result of an unfavourable learning environment and unskilled classroom practitioners who lack adequate knowledge on selecting the appropriate pedagogical strategies. According to Susani (2017) the teaching and learning of accounting in some schools in South Africa at advanced level is compromised by overcrowded classrooms, poor accounting background of learners and insufficient time allocated for accounting lessons.

In addition, Airasian (2014) propounds that the supervision practices carried out by school heads and district inspectors in Nigeria may be detrimental to the teaching of Accounting at Advanced level. According to Mc Greggor (1960) workers fall under two groups which are X and Y. He goes on to say that Y teachers like work, are goal oriented and ambitious, therefore they need little supervision. Excessive supervision demotivates hardworking teachers consequently leading to the poor teaching of accounting (Fisher,2012).

According to Chagwiza et al. (2016), in Zimbabwe, many high schools in remote areas like Binga, Muzarabani and Mbire, are encountering difficulties in the teaching and learning of accounting at advanced level. These challenges include lack of classroom blocks, shortage of textbooks and unskilled classroom practitioners employed by the School Development Committee due to the failure of the government to employ adequate skilled accounting teachers. These challenges result in the production of poor quality accounting students who struggle to perform basic accounting calculations leading them to failure.

The unavailability of viable libraries with a variety of accounting textbooks, computers and the internet in Binga District result in challenges in the offering of accounting at advanced level (Magadzire,2018). This means that the unavailability of computers and internet produce learners who lack basic studying and researching skills and struggle to perform basic calculations and think critically, which are essential skills in accounting. Chagwiza et al. (2016) complement that the lack of studying and researching skills in most remote rural high schools are as a result of unavailability of libraries, computers and the internet which nurture learners in carrying out meaningful researches.

According to Van (2014) the continuous improvement of accounting curricula is another source of challenges in the teaching and learning of accounting. Anderman (2017) notes that the improvement of the accounting curriculum increases content consequently, this will cause a mismatch between time allocated on the school master timetable and the content to be covered. Methuku and Ramada (2016) reiterated that many accounting teachers' main aim is to complete the syllabus without considering the learners' understanding and ability to develop analytical skills. The curriculum developers contribute indirectly to the challenges in offering accounting through designing an accounting curriculum with wide content coverage to be completed in a short period of time, hence exerting pressure on accounting classroom practitioners (Boyce, 2008).

Chagwiza et al. (2016) point out that ZIMSEC examination results statistics for periods 2014-2019 show poor academic performance in accounting, especially in remote high schools due to many difficulties encountered in offering accounting. Anderman (2017) concurred with the above finding in which he said that the challenges like lack of financial support from parents, motivation and guidance by parents and lack of financial assistance from the government in remote high schools negatively affect both accounting teachers and learners as there will be insufficient supportive teaching and learning materials.

According to Magadzire (2012) challenges like high teacher to pupil ratio and failure to effectively teach the improved curriculum are some of the difficulties encountered in offering accounting at advanced level in Zimbabwe. Binga District national examination results analysis statistics in accounting for the past five consecutive years up to 2019 depict a continuous sharp decrease of accounting pass rate due to challenges encountered in the teaching and learning of accounting. The statistics are as follows in 2014 the school recorded 55% pass rate, 2015 the school recorded 51.6%, in 2016 the percentage recorded was 45, in 2016 the school recorded 40%, in 2017 the pass rate dropped to 38% and in 2019 the school recorded 37.2% (Magadzire, 2012). Challenges faced by schools in offering accounting at advanced level lead some schools in passing a resolution to terminate offering accounting at advanced level in Binga.

Issues of academic challenges in accounting in rural high schools of Zimbabwe raise the question as to whether standards and practices in the teaching and learning of accounting are optimal to equip learners in remote areas like Binga with the skills necessary to comply with prerequisites set by universities and professional bodies such as Association of Certified Chartered Accountancy.

1.2 Statement of the Problem

The primary objective of the study is to investigate into the challenges which are prevailing in offering accounting in remote high schools in Lusulu cluster in Binga district. Severe challenges encountered in the teaching and learning of accounting at advanced level in Binga district are becoming common phenomenon as evidenced by school based accounting results analysis which depict a continuous sharp decline of academic performance of learners in accounting. Results analysis statistics from Zimbabwe School Examinations Council for the past years indicate that there are serious problems encountered in the teaching and learning of accounting, especially in remote high schools in Binga. Learners are replacing accounting with other subjects like geography fearing to fail. Some schools are stopping to offer accounting due to a myriad of difficulties faced in the teaching and learning of accounting at advanced level in Binga. The researcher observed that there are many factors militating against the effective offering of accounting by high schools in Lusulu Cluster.

1.3 Research Questions

1.3.1 Main Research Question

i) What difficulties are encountered in the teaching and learning of accounting at Advanced level in Lusulu Cluster of Binga District?

1.3.2 Research Sub-Questions

i) What challenges are faced by learners in learning accounting at Advanced level in Lusulu Cluster of Binga District?

ii) What difficulties are faced by teachers in teaching accounting at Advanced level in Lusulu Cluster of Binga District?

iii) What strategies can be employed to overcome the challenges faced by schools in offering accounting in Binga District?

1.4 Justification of the Study

The main focus of the study is to discuss the challenges faced by schools in offering accounting in Binga District high schools. The chapter shall provide immediate corrective measures to promote quality teaching and learning of accounting in Binga district with specific reference to schools among Lusulu Cluster. The study may assist accounting teachers, learners, district school inspectors, curriculum developers and school heads to identify and appreciate difficulties encountered by schools in offering accounting. The researcher suggested immediate measures to mitigate the challenges faced by schools in the teaching and learning of accounting.

1.4.1 Teachers and school heads

Accounting teachers may be assisted in choosing the best teaching strategies that enable learners to master the concepts effectively. In addition, the accounting teachers may benefit in the sense that they may be assisted to select relevant instructional media when delivering various concepts of accounting. Classroom practitioners may also be assisted in preparing objective oriented lesson plans as recommended by Tyler (1943) in his objective oriented curriculum model. Classroom practitioners may also be informed by the study to carry out effective evaluation in their professional records. The study may benefit teachers by

encouraging them to prepare school based accounting syllabus which match resources available at their local environment. According to Skilbeck (1974), it is of great importance for schools to design a school based curriculum that complements the local environment.

The study may be useful to the school heads by suggesting how they promote effective teaching and learning of accounting through purchasing adequate teaching materials like textbooks and computers. School heads are informed to assist classroom practitioners to interpret and effectively use the accounting syllabus through arranging staff development workshops. More so, school heads are encouraged to arrange field trips for accounting learners such that learners may benefit from practical learning through reading and analysing financial statements of companies.

1.4.2 The Government

The government may be assisted by the study to mitigate challenges faced by schools in offering Accounting at Advanced level through employing qualified accounting teachers in schools who are able to use psychological, sociological and philosophical knowledge in teaching accounting (Changwiza et al., 2016). The research may be beneficial to the government since it may act as an eye opener to inform the government to assist high schools in Binga by purchasing up to date accounting text books and constructing additional classrooms since learners attend lessons overcrowded. In addition, the government is also informed to employ many Tonga speaking accounting teachers at advanced level in Binga high schools such that the academically challenged learners may be given explanations in their mother language.

1.4.3 Learners

Learners may benefit from an improved learning environment with a variety of accounting textbooks, computers, projectors and construction of adequate classrooms. Similarly, learners may also benefit from the improved teaching strategies which will be used to improve the learning of accounting, for instance the use of field trips. Financially challenged learners may also benefit by getting scholarships from the government and other stakeholders.

1.4.4 District School Inspectors

District school inspectors are informed by the study to uplift the learning of accounting in Binga district high schools through employing suggested strategies suggested by the researcher. For instance, frequent supervision and workshops for the accounting teachers. These suggestions came from the respondents suggesting that the implementation of the suggestion may be fruitful in the teaching and learning of accounting at advanced level in Binga District.

1.4.5 Researcher

The study has the potential to inform the researcher of the challenges faced in schools in the teaching and learning of accounting at advanced level. It equipped the researcher with measures to mitigate the challenges as an accounting teacher. The researcher was developed to be an effective accounting teacher through selecting appropriate teaching strategies in accounting and teaching material. The research informed the researcher on the significance of effective interpretation of the accounting syllabus by the teacher.

1.4.6 Local parents

In addition, parents are informed by the study to provide maximum financial support and advice on the teaching and learning of accounting to uproot challenges facing schools in offering accounting at advanced level in Lusulu Cluster. Local parents are also informed by the study to improve the school infrastructure through constructing adequate classrooms such that there will be a normal number of learners in each class.

1.4.7 The University

The study has the potential to inform the university, especially the accounting lecturers, to provide basic accounting concepts which are missed by many first year accounting students whilst at high school. Lecturers are informed to apply Bloom's taxonomy when delivering accounting content to first year accounting students, that is from simple to complex concepts.

1.4.8 Curriculum Developers

The research has the ability to inform curriculum developers to design the accounting curriculum with the content which matches the time allocated on the teaching timetable. Curriculum developers are informed to involve accounting classroom practitioners when upgrading the curriculum such that accounting teachers will not face difficulties in interpreting and implementing the curriculum. The research has the potential to inform curriculum developers to develop a curriculum that is easy to interpret and implement.

1.5 Limitations of the study

- Some respondents were unwilling to disclose all the essential information pertaining to the research study as they perceived that they were under study.
- Some participants withdrawn from the study due to social problems they encountered during the study.
- The researcher encountered challenges in accessing some of the schools due to transport problems in gravel roads free.
- Some participants failed to participate due to other commitments by the time they were needed by the researcher.
- The researcher faced challenges in accessing some of the participants due to lockdown.

1.6 Delimitation of the Study

The study was carried out in Matabeleland North Province in Binga District, Lusulu Cluster, to examine challenges prevailing in offering accounting. The schools under study have an approximate enrolment capacity of six hundred learners with fifteen teachers each. There are three high schools in Lusulu Cluster. The researcher used a sample of about fifty participants comprising accounting learners, school heads, accounting heads of departments and accounting teachers.

1.7 Definition of Terms

Challenge

Is defined by Siddique (2014) as an obstacle or stumbling block that hinders success of certain planned events.

Accounting

Frank Wood (2010) defines accounting as the process of identifying, measuring and communicating economic information to permit informed judgements and decisions by users of accounting information.

1.8 Summary

The background of study was outlined in this chapter. It described the background to the study from a broader perspective in which the study findings from scholars were contextualised in the research study. Research questions were presented in the chapter to guide the researcher during the course of the research study. The chapter also focused on the limitations of the study, delimitations of the study and the definition of terms. The next chapter shall review the literature related to the challenges faced in the offering of accounting at advanced level in Lusulu Cluster of Binga District.

CHAPTER 2

REVIEW OF RELATED LITERATURE

2.0 Introduction

The chapter outlines the challenges faced by high schools in offering accounting at advanced level in Lusulu Cluster, Binga District. Facts and views of various literature pertaining to the challenges faced by schools in offering accounting at advanced level are discussed in the chapter. Myriad challenges such as lack of teaching and learning material, unskilled accounting teachers, lack of teacher and learner motivation, frequent transfer of trained accounting teachers and lack of support from parents were cited by many researchers. The chapter also depicts the researcher's perceptions, knowledge and understanding of the topic. The gap of knowledge between previous researches and the current research is depicted as the chapter unfolds.

2.1 Poverty of parents

The prevailing obstacles in the teaching and learning of accounting in schools was once propounded by Shin et al. (2011) in Nigerian high schools. Shin et al. (2011) indicated that the poverty of parents is one of the major challenge faced by remote high schools at advanced level in offering accounting. Most of the rural parents are not employed therefore; they do not have a reliable source of funds to support high schools to purchase accounting learning material. Freire (2013) seconded that the poverty of parents psychologically affects the learner, leading to a poor performance in practical subjects like accounting which needs great learner's concentration and involvement in doing calculations. Gutek (2015) confirms that lack of financial support by parents is a primary challenge in most rural high schools in Zambia because parents are the main source of school funds. He goes on to say most of the parents in rural areas are subsistence farmers who get little or no surplus to sell.

Hurlock (2009) is of the opinion that most of the rural parents are not employed and rely on subsistence farming which is highly affected by drought in many years. Most of the rural parents hardly get surplus farm products to sell to pay school fees which support the effective teaching and learning of accounting. Blazar (2016) concurs with Hurlock (2009) that some parents in remote areas hardly get surplus to sell, as a result they fail to pay school fees hence,

resulting in challenges in the offering of accounting. Cottell (2016) notes that accounting is a practical subject which needs a lot of supportive teaching and learning material. He goes on to say that the failure of parents to pay school fees places the school in the position of failing to provide necessary supportive material needed in the teaching and learning of accounting.

Van (2015) asserts that not only financial support is essential from parents, but guidance and motivation from parents also play a pivotal role in encouraging learners to regularly attend school. Van further notes that learners who lack guidance and motivation from parents are likely to dislike challenging subjects like accounting due to lack of support from parents in doing homework. Learners who have supportive parents develop a self-fulfilling prophecy in accounting. Such learners develop intrinsic motivation and work extremely hard to pass accounting. Alternatively, learners with parents who are not supportive develop negative attitude towards numeric subjects like accounting. Magadzire (2012) alludes that, in Zimbabwe, most of the rural parents lack guidance to their children on the subjects to do. Learners lack knowledge on the importance of certain subjects like accounting, consequently, learners will prefer less challenging subjects like Shona. Adedeyi (2016) encourages parents to provide maximum financial support, guidance and motivation such that challenges encountered in offering accounting in high schools will be minimised.

The above reviewed literature views the poverty of parents as a factor militating against the effective teaching and learning of accounting in remote high schools. This implies that lack of financial support to schools by parents limits the school's financial base resulting in failing to facilitate the effective teaching and learning of accounting.

2.2 Lack of teaching and learning resources

Chanda (2012) defines educational resources as all the materials necessary for promoting effective teaching and learning of learners such as textbooks, chalkboards, accounting laboratory, library and learner's furniture. Hatim (2014) postulates that schools are confronted with a serious shortage of learning materials used in accounting at advanced level. Yusuf (2009) point out that some of the remote high schools in South Africa are encountering challenges in offering accounting at advanced level due to lack of textbooks and computers. Barnes et al. (2012) have the view that lack of learning resources in Zimbabwe like textbooks

in remote high schools compromises effective teaching and learning of accounting at advanced level. Learners need individual textbooks for further practice at home such that they reinforce the concepts taught by the teacher. Accounting textbooks are of paramount significance for both the learner and the classroom practitioner. Learners need textbooks to read at their own pace. The shortage of textbooks produces passive, lazy learners who rely on teacher's information. This confirms the findings by the researcher in Lusulu Cluster Binga District where there are lack of relevant study materials that aid teachers and learners of accounting.

Blazar (2016) noted that apart from the shortage of the accounting textbooks in remote high schools, some schools are still using the outdated textbooks. The accounting curriculum is continuously updated to match the business environment. Blazar (2016) further notes that the improvement of accounting curriculum and accounting conventions result in the provision of outdated and poor quality information to learners by some remote high schools which are facing financial difficulties in buying the up to date accounting material. This is a challenge that is affecting the schools in Binga District with special reference to Lusulu Cluster.

A large percentage of school revenue comes from parents; therefore, the failure of parents to pay school fees limits the school to buy projectors, accounting packages and textbooks which promote effective teaching and learning of accounting (Unameh, 2016). Relying on teachers' content discourages discovery learning and development of problem solving skills among learners. Murphy (2009) discovered that accounting learners in most remote areas have little access to accounting textbooks since most of the time the textbooks are used by teachers to plan lessons and daily exercises.

Ngwenya (2014) postulates that textbooks are not the only challenging factor, lack of internet facility and computers also discourage the effective teaching and learning of accounting since learners will be prevented from carrying out meaningful researches and discussions online. Computers are significant tools in accounting. Both classroom practitioners and accounting learners need computers in doing accounting practical lessons which are compatible with the modern business world. Lack of computers causes accounting learners to be unfamiliar with new accounting concepts done using computers, for instance spreadsheets (Paton, 2011).

Ngwenya (2014) suggests that the purchase of adequate updated accounting textbooks and computers by high schools may solve some of the problems encountered in offering accounting.

Allasau (2013) asserts that accounting is a practical subject which needs a lot of material and equipment such as ledger cards, sample source documents, sample currency notes, tap recorder, magnetic board, overhead projector and electronic calculators. Most high schools in remote areas lack supportive teaching and learning material used in accounting (Asaolu, 2014). In Binga District practical lessons in accounting are usually neglected due to the unavailability of ledger cards, overhead projectors and computers.

According to Karoye (2016), many schools in remote areas of Nigeria do not have enough classroom blocks, resulting in some learners learning under trees and thatched sheds where there is a poor learning environment, hence causing challenges in the teaching and learning of accounting. Chagwiza et al., (2016) support the view that many high schools in remote areas like Muzarabani and Binga in Zimbabwe have insufficient classrooms and furniture. Effective learning is distorted by moving animals, local parents, wind and rainfall since learners will be exposed. Learning under a tree violates the basic tenants of Maslow's hierarchy of needs through lack of classroom which is regarded as a basic need.

The above reviewed literature indicate that lack of teaching and learning resources is a challenge in offering accounting at advanced level. According to the researcher supportive teaching and learning materials are of paramount significance to promote effective teaching and learning of accounting at advanced level. This therefore, implies that schools should provide adequate accounting textbooks, computers to facilitate both theory and practice in accounting lessons.

2.3 Unskilled accounting teachers

Accounting is one of the subjects that are encountering challenges regarding the teachers who are teaching the subject in many nations. This point is confirmed by Blazar (2016), who said an unskilled teacher is an individual working as a classroom practitioner without adequate knowledge, skills and techniques employed in the teaching field. Wilson (2014) purports that the employment of unskilled accounting teachers is a major challenge faced in Sudan high schools, especially in remote areas due to the unwillingness of trained accounting teachers to work in remote high schools.

Killen (2007) alludes that many challenges encountered in the teaching and learning of accounting in remote high schools at advanced level in India are as a result of unskilled classroom practitioners who are not able to interpret and effectively use the accounting syllabus correctly. He goes on to say unskilled teachers fail to produce a well objective oriented scheme of work and fail to select appropriate teaching strategies used in accounting at advanced level as recommended by Tyler (1943) in his objective oriented model. The advanced level accounting syllabus is complex, therefore, it needs a trained accounting teacher to effectively interpret and implement it. Failure to interpret the accounting syllabus may result in the delivering of irrelevant information to learners. Nyandwi (2015) notes that trained accounting teachers are of paramount significance to reducing challenges encountered in offering accounting at advanced level.

In addition, Magadzire (2012), purports that School Development Committee recruits local non-qualified teachers due to failure of the government to recruit adequately skilled teachers. This is a challenge to the teaching and learning of accounting in Zimbabwe secondary schools since the learners are taught with individuals without the requisite skills. Magadzire (2012) goes on to say non-qualified teachers do not possess psychological, philosophical and sociological knowledge. These pedagogies work well in selecting teaching strategies and relevant instructional media that suits learners of all levels. The selection of relevant instructional strategies and media by trained accounting teachers promote effective teaching and learning of accounting at advanced level. According to Piaget (1965), an effective teacher is the one who possesses psychological knowledge which helps to understand that learners have

different cognitive abilities. Therefore, from the scholarly views above the researcher can conclude that unskilled teachers lack experience, adequate content and a variety of teaching approaches, hence, resulting in challenges in the offering of accounting at advanced level.

However, according to Chagwiza et al. (2016), the deployment of the Shona qualified accounting teachers in Binga District schools might be another source of challenges in the teaching and learning of accounting. In Binga District many accounting teachers are the Shona people. These Shona accounting teachers teach learners mostly using the Shona language which is difficult to be understood by the Tonga learners. In addition, the Shona qualified accounting teachers fail to give a clear explanation in the Tonga language to assist the academically disadvantaged learners who need further explanation in their mother language.

According to the observation made by the researcher untrained teachers lack subject content and skills hence, resulting in the challenges faced by schools in the teaching and learning of accounting. This therefore, means that accounting teachers need to be trained such that they will have adequate subject matter and skills applied in the teaching and learning of accounting. From the above literature reviewed the researcher also discovered that teachers should be able to speak multiple languages to promote effective communication with all learners during the teaching and learning process.

2.4 Inexperienced accounting teachers.

According to Boyce (2008) experience is a great teacher. An experienced accounting teacher is of paramount significance in selecting the best teaching strategies and instructional media. According to Ngwenya (2014) most of the rural high schools lack experienced teachers due to the frequent transfer of experienced accounting teachers. Most remote high schools are situated in harsh environments which are not favourable to experienced teachers.

Chagwiza et al. (2016) purport that most remote high schools receive inexperienced accounting teachers due to a continuous transfer of experienced personnel to urban areas. In Binga District

most of the accounting teachers are inexperienced hence posing challenges in offering accounting at advanced level. Experienced accounting teachers need a better working environment with adequate resources such that they can show their expertise. According to Aragon (2017) some of the challenges encountered in offering accounting at advanced level are as a result of inexperienced accounting teachers. Inexperienced teachers may face challenges in interpreting the accounting syllabus resulting in the delivering of irrelevant information. Ball et al. (2008) asserts that inexperienced teachers may fail to effectively remediate academically challenged accounting learners resulting in poor performance among some accounting learners.

The researcher discovered that teacher's experience is of paramount significance in the teaching and learning of accounting. Basing on the related literature shown above, the researcher concludes that there is a positive relationship between teacher's experience and effective teaching and learning of accounting.

2.5 Lack of teacher motivation

Maslow (1943) postulates that individuals are highly motivated by the availability of basic needs such as shelter, food, water and clothing. Personal security, a healthy working environment and social factors are also motivational factors, according to Maslow. According to Van et al. (2011) many remote high schools in Nigeria are violating Maslow's ideas due to harsh working conditions caused by lack of accommodation, unsafe sources of water such as unprotected wells as well as poor communication networks. Consequently, teachers will be demotivated, hence, causing challenges in the teaching and learning of accounting. Chagwiza et al. (2016) concur with Magadzire (2015) that some of the rural high schools in Zimbabwe, especially in Binga and Muzarabani, are situated in harsh environments which demotivate teachers due to high temperatures, rust water and unavailability of electricity. Magadzire further encourages the government to improve the working environment for teachers in remote areas through constructing adequate accommodation and drilling safe sources of water.

From the above reviewed literature, the researcher discovered that teachers need to be motivated to perform their work properly. This means that schools should try to offer favorable

accommodation and create a friendly working atmosphere to help to address the challenges encountered in the teaching and learning of accounting at advanced level.

2.6 Teachers not trained in accounting

According to Tyler (1943), effective teaching and learning of a subject is achieved by a classroom practitioner who is equipped with sufficient content of a subject. Methuku and Ramadan (2016) point out that some of the challenges faced in the teaching and learning of accounting in remote high schools at advanced level in Sudan are as a result of insufficient accounting content possessed by some teachers. He goes on to say some remote high schools have accounting teachers who specialized on non-teaching programs such as a degree in tourism and hospitality. Magadzire (2011) supports the view that some remote high schools are occupied by the teachers who are not trained to teach accounting, especially in Zimbabwe. He goes on to say such non-accounting teachers were deployed during the time of economic hardship between 2007 and 2008 in Zimbabwe. Magadzire further notes that some of these teachers have insurance and risk management degree programs, hence causing challenges in the teaching and learning of accounting at advanced level. Maree (2015) alludes that teacher's content on a particular subject is of paramount significance for lesson objectives to be achieved. This is in line with Tyler's views in (1943) that teacher's content is of great importance.

The above literature review highlighted that teachers not trained to teach accounting cause challenges in offering accounting at advanced level. This therefore, implies that teachers should teach their subject of specialization to apply their expertise, knowledge and skills during the teaching and learning process. The researcher encourages the education officers to employ teachers on the basis of their subject specialization to help to overcome challenges encountered in the teaching and learning of accounting in remote high schools.

2.7 Poor teaching strategies

Effective teaching and learning of accounting is highly influenced by the teaching approach used by the classroom practitioner. Van (2015) asserts that learner-centred teaching pedagogy such as the Socratic Method is an important approach in improving effective teaching and

learning of accounting. Teacher- centred pedagogies such as the lecture method discourage critical thinking and problem solving abilities in practical subjects like accounting. According to Westwood (2015), poor teaching methods are highly influenced by the use of outdated principles and beliefs in the teaching process for instance the aspect of encouraging memorising facts in rote learning approach which is discouraged in accounting.

Olsen (2012) discovered that a good teaching strategy involves the use of interactive boards which should assist the teacher to present work in digital form and play relevant videos to students. The use of interactive boards allows learners to use multiple senses as recommended by Dale's pyramid (1995). The teacher-centered teaching methods are less compatible with the contemporary accounting concepts which require learners to be actively involved during the learning process (Chagwiza et al., 2016). They go on to say there are accounting teachers who are resistance to change from teacher-centered approaches to learner-centred pedagogies, hence causing challenges in the effective teaching and learning of accounting at advanced level.

From the researcher's observation effective teaching and learning of accounting depends on the instructional strategies utilised by the teacher. This therefore, means that accounting practitioners should use relevant teaching strategies which actively involve learners during the teaching and learning process.

2.8 Culture

Ball et al. (2008) point out that culture involves attitudes, traditions, and ethical codes common to a society. Cultural difference in Nigeria is one of the challenges faced in the teaching and learning of accounting (Chanda,2017). Boyce (2008) states that South Africa is a country of diverse cultures, consequently resulting in stereotyping in the offering of accounting in different high schools. Maree (2004) confirms that people's cultural backgrounds can influence various perceptions on the learning of accounting. Magadzire (2016) notes that cultural differences which involves the attitudes, values and beliefs of parents as well as learners' perceptions may cause challenges in the teaching and learning of accounting. The perceptions of parents that emanates from culture is that accounting is a very complicated subject and it has limited career prospects. These are just general misconceptions that are held to be true by the community at large consequently, causing challenges in the teaching and learning of accounting.

Killen (2007) blames culture related factors such as an inability to see the usefulness of accounting to people's lives. Magadzire (2012) asserts that Zimbabwe is composed of diverse cultures which bear unique attitudes, perceptions and beliefs towards the learning of accounting. In most remote areas like Binga and Muzarabani District most of the learners have a strong belief that accounting is difficult and suitable for learners learning in high schools located in towns. Lack of role models like accountants in Binga makes the beliefs of learners true hence discouraging many learners to take accounting more seriously. This poses a challenge in the course of teaching and learning of accounting at advanced level and generally there might be a decrease in the enrolment of learners doing accounting at advanced level.

According to the researcher's observation culture is discouraging learners in some rural high schools to take challenging subjects like accounting more seriously. The literature above indicated that learners in most rural high schools view accounting as a subject for learners learning in town. The researcher concludes by encouraging rural learners to uproot the perceptions and beliefs that accounting is for learners from high schools in town.

2.9 Inadequate periods allocated to accounting

Blazar (2015) asserts that time allocated to accounting on the master time table may be insufficient to achieve effective teaching and learning of accounting. Magadzire (2012) affirms that some time table designers fail to appreciate that accounting is a practical subject which needs adequate time. Accounting teachers in most remote high schools in Zimbabwe, especially Binga District, are disturbed to effectively teach practical accounting lessons at advanced level since the time allocated on the master time table is insufficient. Teachers fail to pay attention to individual learner's needs due to the shortage of time. According to Piaget (1965) learners have different cognitive abilities therefore a classroom practitioner must pay attention to the individual learner's needs.

Basing on the literature reviewed above insufficient accounting periods allocated to accounting advanced level learners is a challenge in the offering of accounting. This therefore, means that the schools should allocate standard accounting periods to accounting following the national syllabus' regulations in terms of the expected time to accounting per week.

2. 10 Lack of learner motivation

The question of how to motivate learners in the classroom has become a leading concern for teachers in all disciplines, not only in accounting. Adell (2015) asserts that a learner is motivated by a desire for knowledge. The basic tasks of a teacher is to arouse the desire for knowledge of the learner (Fallatah, 2009). In this regard, Unameh (2016) defines motivation as those processes that can arouse and encourage behaviour, give purpose to behaviour, continue to allow behaviour to persist and lead to preferring a particular behaviour. Motivation deals with the reasons why learners become interested and react to those events that catch their attention (Chagwiza et al., 2016). There are two types of academic motivation that are interrelated in most academic settings, namely intrinsic and extrinsic motivation.

Unskilled accounting teachers do not possess psychological principles of Abraham Maslow which are applied in motivating learners (Magadzire, 2016). According to Cottell (2015), teachers have the essential role of stimulating the learner's interest to learn accounting, especially skilled classroom practitioners. Adell further encourages classroom practitioners to motivate learners during the teaching and learning of accounting such that the challenges encountered in offering accounting at advanced level will be minimised.

Nyandwi (2015) notes that there is a positive relationship between lack of learner motivation and high absenteeism of learners. Chibueze (2016) alludes that practical subjects like accounting require learners to regularly attend all lessons such that they will be able to connect previous knowledge acquired from the various topics, hence promoting in-depth and meaningful understanding of the accounting matter. Epri (2016) asserts that when learners miss some of the lessons it becomes difficulty to connect concepts in various topics, especially in subjects like accounting. The findings of Nyandwi (2015) are in line with the condition among schools in Binga District of high absenteeism among accounting learners at advanced level. The high rate of absenteeism among some learners is caused by the failure of teachers to motivate accounting learners (Magadzire, 2015).

The researcher discovered that learners should be motivated to take their accounting studies more seriously. This therefore, means that accounting classroom practitioners should strive to create a conducive learning atmosphere to facilitate learner motivation.

2.11 Continuous improvement of the accounting curriculum

Parrot (2015) indicated that the accounting curriculum is facing many changes. Parrot further notes that arranging workshop programs at cluster level, district level and nationwide may be an ideal strategy to educate teachers on all the changes facing the accounting curriculum.

Susani (2017) indicated that schools are facing challenges in the teaching and learning of accounting due to the continuous improvement of the curriculum. According to Chanda (2018), most of the remote high schools accounting teachers are facing difficulties in delivering the contemporary accounting concepts, especially spread sheets which are taught using computers. He goes on to say some accounting teachers obtained their professional qualifications before the wide use of computers, therefore, it is difficult for them to use computers during the teaching and learning process. Blazar (2015) encourages accounting teachers to go for in service such that they will be compatible with the contemporary accounting concepts.

The above literature reviewed that the continuous improvement of the curriculum causes challenges in the teaching and learning of accounting. The researcher discovered that the improvement of the curriculum causes some teachers to face challenges in interpreting and implementing the curriculum content. The researcher concludes by encouraging schools to hold staff developing meeting to educate teachers on the major changes facing the accounting curriculum.

2.13 Summary

The major aim of this chapter was to review relevant literature explaining the challenges faced in offering accounting in high schools with reference to Lusulu Cluster, Binga District. Variables such as lack of supportive teaching and learning materials, poor teaching methods, and unskilled teachers, lack of teacher motivation, language and culture were reviewed. The chapter showed the findings from other related literature exposing the possible challenges faced by schools in offering accounting in different countries. Knowledge of the researcher was also

discussed showing the gap of knowledge between past researches and the current study. Chapter three shall deal with the research methodology that was employed by the researcher peculiar to this study.

CHAPTER 3

RESEARCH METHODOLOGY

3.0 Introduction

This chapter presents the research methodology used in investigating into the challenges encountered by schools in offering accounting at advanced level. Cresswell (2012) views research methodology as the processes and steps followed when collecting and analysing data. The chapter presents the research design used in this research and state advantages associated with the design. Descriptive survey research design was employed since it is appropriate in describing the phenomenon under study of investigating into the challenges faced in the teaching and learning of Accounting at Advanced level in Lusulu Cluster, Binga District. The chapter also presents the population, sample and the sampling procedures employed during the research process. Data collection instruments and data analysis procedures are explained in this chapter. The chapter also explains the rationale behind using purposive sampling and non-probability sampling techniques.

3.1 Research Design

According to Collins and Hussey (2017) research design is a strategy or a plan that provides a basis for the collection and analysis of data. Robson (2014) defines descriptive survey design as a distinct plan associated with the collection of adequate information to describe the nature and degree of the current problem. In this case the researcher made use of descriptive survey research design since it uses the information gathered to analyze and draw conclusions on the problem in hand. The researcher used descriptive survey research design in the study of investigating challenges faced in the teaching and learning of accounting at advanced level in Lusulu Cluster in Binga District. In this research study descriptive survey research is worthwhile on gathering relevant adequate information about a prevailing problem for the purpose of description and interpretation of the problem perceived.

According to Chiromo (2006) descriptive survey focuses on studying a limited number of cases with the aim of drawing conclusions that cover the generality of the whole group under the research study. In this research study descriptive survey research design was used due to its flexibility in allowing the researcher to use both quantitative and qualitative research tools to find characteristics of the phenomenon that is under study.

Kneller (2015) asserts that the combination of quantitative and qualitative research tools facilitates data triangulation hence promoting reliability and validity of research findings. Therefore, descriptive survey research design also provides the researcher with an opportunity to carry out the study in a more natural setting that gave respondents a platform to air their views freely.

3.2 Population

Franklin (2010) defines population as a group of individuals or items that have one or more common characteristics. The targeted population for this study comprised of 180 accounting learners, 10 accounting teachers, 3 school heads in Lusulu Cluster in Binga.

3.3 Sampling and sampling technique

According to Cohen et al. (2015) sampling is the process of selecting a portion or a subset of a larger population. Sampling involves the use of a partial or subset of the population to conduct the research and uses the findings to make conclusions to the large population (Curtis, 2011). In this study purposive sampling was used to select the participants for its ability to easily access rich respondents basing on the knowledge, beliefs and perceptions of the researcher pertaining to the problem in hand as noted by (Best, 2015). According to Louis (2015) purposive sampling saves time and is cost effective. The study used non-probability sampling technique because it allows the researcher to select the relevant sampling units based on the researcher's knowledge and assumptions consequently promoting the gathering of relevant information which answers the problem in hand (Bryman ,2012).

3.4 Sample size

The sample size for the study comprised of 6 accounting teachers, 3 school heads and forty accounting learners selected from the large population of about 180 participants from Lusulu Cluster of Binga District. The sample was heterogeneous to facilitate the collection of diverse findings from both males and females hence, increasing validity of the research findings.

3.5 Research instruments

According to Cresswell (2012) research instruments are tools used for the collection of data. The researcher used questionnaires, interviews and various documents in schools as data collecting instruments. The data collected is quantitative and qualitative in nature to allow data triangulation which allows weaknesses of qualitative data collection tools to be covered by quantitative data collection instruments.

3.6.1 Document analysis

According to Ball et al. (2011) document analysis refers to the analysis of data that is already existing for some other purposes rather than for the current study. The research used documents in schools to gather information. Documents like inventory records and test record were used to gather data pertaining to the topic under study. Document analysis was fruitful because a document like inventory record provides evidence on the availability of accounting text books in, classrooms and furniture (Adell,2015). Schemes of work indicated the teacher's quality through assessing formulated objectives, instructional strategies, evaluation and instructional media. The rationale behind employing document analysis was to collect relevant information on the challenges faced in offering accounting at advanced level. Document analysis was employed for its ability to save time and being cost effective as the researcher was gathering information in the records that were already in use.

3.6.2 Questionnaires

Questionnaires are defined as a set of questions that assess attitudes, opinions, beliefs and biographical information (Kumar,2015). Semi-structured questionnaires were part of data collecting tools to promote quantitative presentation of data. The use of semi-structured questionnaires allowed respondents an opportunity to think widely and suggest possible measures to address the problem in hand without being limited especially on the part of unstructured questions.

Louis (2010) points out that a questionnaire provides objective data since participants feel comfortable to write down their views rather than disclosing the information to the researcher that maybe sensitive. Bryman (2012) purports that, through questionnaires validity and reliability of the study can be achieved, tested and justified. This is an advantage in this research

study since questionnaires allowed the researcher to gather relevant information from the key participants since the participants established an rapport on the commencement of the study. This therefore means that respondents were informed in advance that the information was meant for academic purposes so respondents felt the need to disclose the true information pertaining to the challenges faced in the teaching and learning of Accounting at Advanced level. In addition, questionnaires were used for their ability to reach many respondents at a goal, encompass and integrate other techniques (Robson, 2011). This was advantageous in this research study since the researcher managed to reach a large number of respondents at the same time and collected data from many respondents at the same time. This saved researcher time and the fact that there were predetermined questions allowed researcher to achieve the objective of the study and respondents were to respond to those pre-set questions. This suggests that the issue of deviating from the focus of the study was avoided. Maree (2016) asserts that the use of structured questionnaires promotes graphical presentation of findings resulting in easy interpretation of the research findings.

3.6.3 Interviews

Jackson (2009) defines an interview as a face to face purposeful conversation between an interviewer and a respondent, in which an interviewer asks prepared questions to a respondent to get feedback. The researcher used unstructured interviews to collect information from respondents. Interviews were used for their ability to provide in-depth information since the respondent is given time to think and respond freely to the question basing on his or her own perceptions (Cresswell, 2010). According to Bryman (2012) both the interviewer and the interviewee are given the chance to ask for the clarification when there is a misunderstanding hence promoting the gathering of reliable and valid data. The researcher also used interviews for their ability to be audio and video recorded for further data analysis procedures. Interviews allowed the researcher to gather more information through non-verbal actions such as facial and body expressions.

3.7 Data Collection Procedures

The researcher got a letter from the Faculty of Education, Department of Applied Education from Midlands State University. The researcher was granted permission by the School Heads of 3 secondary schools in Lusulu Cluster in Binga District to get permission to carry out the research. The purpose of the study was disclosed to the participants. Interviews were conducted in the classrooms and questionnaires for teachers were distributed to them in the staffroom.

The researcher explained to the participants that research ethics were to be observed. The participants were informed of the language to use throughout the study. The researcher administered questionnaires to the participants. The researcher collected various documents like inventory to assess the availability of textbooks, computers and furniture. Interviews were conducted for a period of 15 minutes per each research participant.

3.8 Data analysis plan

Data analysis plan are techniques used to summarise large volumes of data to promote a simple interpretation (Chiromo,2006). Data presentation in this study is in form of tables, pictures and graphs on which the researcher shall draw conclusions and make some recommendations. The use of tables, pictures and graphs promote easy interpretation of research findings hence resulting in a greater understanding of the research meaning

3.9 Ethical Considerations

According to Manning (2015) ethics are values, principles and beliefs of a certain group of people. Cresswell (2012) defines ethics as a set of rules and behaviour accepted by a certain society. The researcher observed ethics through requesting for a letter from the Faculty of Education, Department of Applied Education from Midlands State University to carry out a research. The researcher also adhered to ethics by negotiating with School Heads and teachers to carry out the research at their schools. Ethics were also observed by the researcher through informing the participants the purpose of the study, maintaining confidentiality, respecting the participants and protecting the participants from harm. In terms of confidentiality the researcher told the research participants that the information was not to be disclosed to anyone else. The researcher also observed the rights of participants in which the researcher made it clear to the respondents that they have the right to withdraw from participating in the study. The respondents were told on the commencement of the study that they have a right to ask questions regarding issues that were not clear to them. Hence research ethics guided the research study in which the researcher observed them throughout the entire research study.

3.10 Validity

According to Morrison (2018), validity is the extent to which an instrument accurately reflects what it purports to measure. Validity depends on the accuracy of the research instruments which give true findings and conclusions. Validity therefore, is the extent to which the research instrument measures what it purports to measure (Schumacher, 2016). To promote validity, the researcher used relevant instruments and data rich respondents.

Instruments' validity and reliability was tested through a pilot study. The researcher selected a four English teachers which were not part of the study and gave them questionnaires. Feedback from the teachers on the challenges encountered in the teaching and learning of English was analysed to measure validity and reliability of research instruments. According to Schumacher (2010) a pilot test of instruments is of paramount significance to check for bias in the procedures and the questions. The pilot study assisted the researcher to assess the clarity of questions and instructions. Pilot test of instruments also enabled the researcher to eliminate incorrect wording and questioning on research instruments.

3.11 Reliability

According to White (2017) reliability is the extent to which an instrument provides consistent measuring units from respondents at different times. The researcher promoted reliability through the minimising errors which may affect the research results. A reliable instrument provides similar data from similar participants over time (Keith, 2016).

3.12 Triangulation

Maree (2013) defines triangulation as a strategy to facilitate validity and reliability of research findings. Morrison (2015) asserts that triangulation involves the use of many methods of collecting data in the study for instance, combining qualitative and quantitative data collection methods. Triangulation is also defined as a multiple method approach. The researcher achieved data triangulation through using various data collection methods such as structured interviews, semi-structured questionnaires and document analysis. The use of different data collection methods promoted an in-depth understanding of the challenges encountered in high schools in offering accounting at advanced level in Lusulu Cluster of Binga district. Therefore, data triangulation enabled the researcher to gather data that was valid to the research since the weakness of one research tool was covered by another research gathering tool. For instance, structured questionnaires have a weakness of having closed answers whilst interviews allowed respondents to disclose their information in a conversational manner in a more detailed manner.

3.13 Summary

This chapter focused on the research methodology used by the researcher when carrying out the study. The research design was stated and explained. Size of population and sample size

were depicted. The basis of selecting a sample was explained. The methods of data analysis were outlined. Techniques applied by the researcher to promote validity and reliability of research findings were also summarised in the chapter. The researcher also explained how data triangulation was achieved during the study.

CHAPTER 4

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0 Introduction

The chapter presents, analyse and discuss data gathered on the challenges faced in offering accounting in high schools of Lusulu Cluster in Binga District. In this study, sixteen questions derived from three research sub-questions were given to the research participants. Data is presented in the form of tables, graphs and pie charts. The chapter presents the challenges encountered by high schools in offering accounting in Lusulu Cluster of Binga District. Possible measures to mitigate challenges encountered in offering accounting in Lusulu Cluster high schools were suggested.

4.1 Demographic data on accounting teachers basing on teacher qualification

Table 4.1: Teacher's qualifications (N=6)

QUALIFICATIONS	FREQUENCY
Bachelor of Education Honours Degree in Accounting	1
Bachelor of Education Honours Degree in Economics	1
Bachelor of Education Degree in Marketing	2
Diploma of education in business studies	1
Certificate in accounting	2
Total	6

The table above summarises the qualification possessed by accounting teachers who were involved in the research study. The table denotes that out of the 6 accounting teachers only one teacher has the relevant accounting teaching qualification which is the Bachelor of Education Honours Degree in Accounting. The table indicates that 2 out of 6 accounting teachers have a certificate in accounting as their highest qualification. One of the teachers has a bachelor of education degree in economics. The table also denotes that two of the accounting teachers who were under the research study have honours degree in marketing. One of the teachers is also shown as a holder of a diploma of education in business studies. To the researcher the recruitment of untrained accounting teachers contributes to the challenges faced by schools in offering accounting. This, therefore, means that learner performance is affected in as far as the

teaching and learning of accounting is concerned. Teachers not trained in education need to study further such that they will be more professional. Professional accounting teachers have a significant role in alleviating the challenges encountered by schools in offering accounting at advanced level.

4.1.2 Demographic data on teachers of accounting basing on their teaching experience

The graph below shows the level of experience of each teacher of accounting in Lusulu Cluster of Binga District. Information on the graph denotes that, among 6 teachers, none of them has above six years of experience. One of the teachers fell in the range of four to six years of experience. Two of the teachers were categorised between two to four years of experience. Three of the teachers have an experience level of about two years. Therefore, to the researcher this means that a teacher with few years in the teaching profession is bound to face challenges in terms of lesson delivery. Muchemwa (2016) confirms this when he said the more the years in the teaching field the more the knowledge in the subject area. From the graph above accounting teachers involved in the research study have few years in the teaching field. This poses challenges in the teaching and learning of accounting.

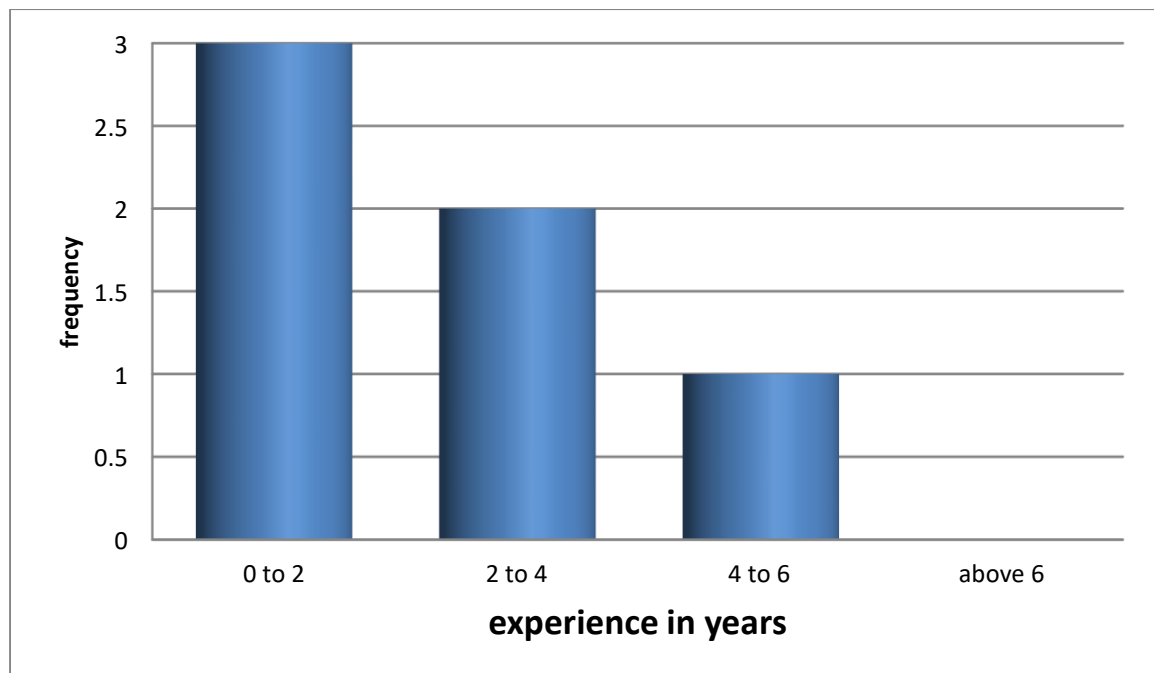


Fig 4.1 showing the level of teaching experience of teachers of accounting

4.2 Resources available to support the teaching and learning of accounting at advanced level

Basing on the information gathered from inventory records in relation to the availability of relevant accounting teaching and learning materials, there is lack of required resources in three high schools that were involved in the study. According to Aragon (2017), effective teaching and learning of accounting is achieved through using supportive teaching and learning material. Information on the availability of supportive teaching material was gathered through documents analysed. The researcher analysed three inventory records from three high schools in Lusulu Cluster to identify the materials available to support the teaching and learning of accounting.

Asaolu (2014) notes that effective teaching takes place where there are adequate teaching and learning materials. He noted that accounting is a subject that deals largely with figures, so there is a need for every learner to have access to a textbook so that he or she will be able to study through seeing. In this case, availability of relevant accounting materials supports the effectiveness of teachers in delivering lessons. However, Fallatah (2009) argued that when it comes to teaching and learning what matters is one's preparedness. He goes on to say, in the event of few textbooks, teachers and learners should learn to share and utilize the available resources for their own benefit. This, therefore, suggests that inadequate textbooks in schools should not be used as an excuse in the teaching and learning of accounting at advanced level.

Below is a diagram depicting supportive teaching material discovered in three different schools. The researcher discovered that school A has two accounting textbooks shared among sixty accounting learners, school B has five accounting textbooks used by seventy-five learners and school C has five accounting textbooks for fifty-five accounting learners. The graph also depicts the number of computers at each school. Both school A and B have one computer whereas school C has two computers. The documents analysed by the researcher indicated that there is no internet facility among all the three schools under the study. The graph also denotes that school A has about eighty study guides and source documents. Among all the three schools only school C has one projector. To the researcher this means that inadequate accounting materials is a challenge in the teaching and learning of accounting at advanced level among high schools in Lusulu Cluster.

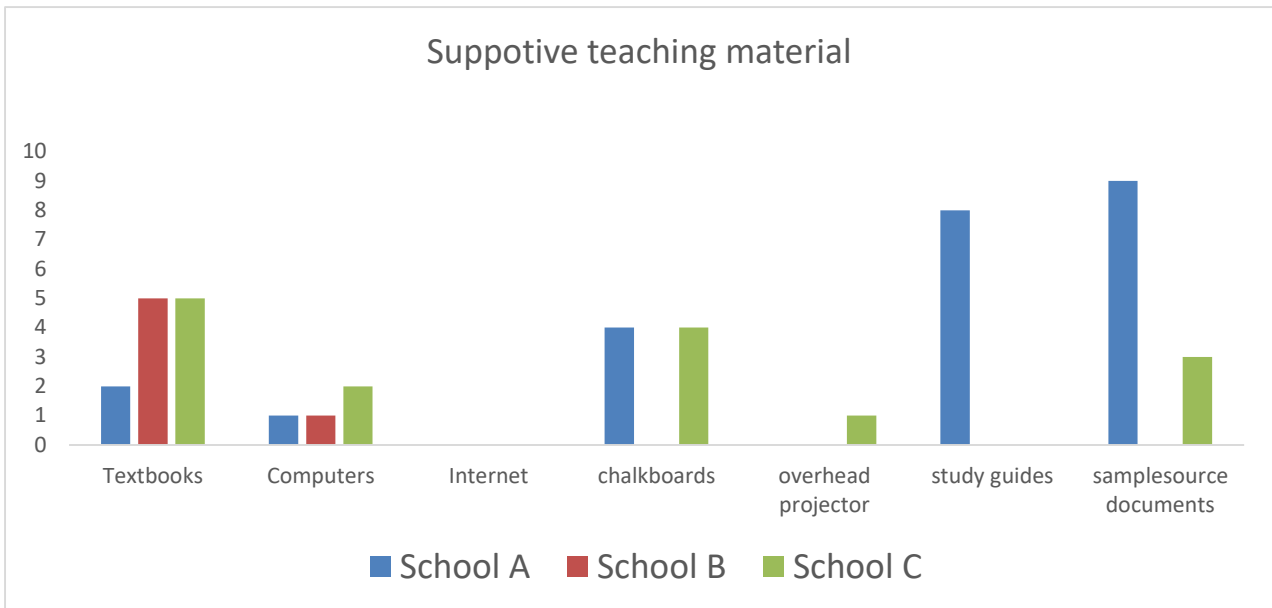


Fig 4.2 showing the availability of accounting resources

Below is a pie chart summarising the ratio of accounting textbooks to learners. The total number of accounting learners is greater than the total number of textbooks at school A as shown below on the pie chart. There were sixty accounting learners from school A using two accounting textbooks. The ratio of accounting textbooks to learners is approximately at 1:30. This implies that thirty learners should share one textbook. Generally, the ratio is unfavourable to support the effective teaching and learning of accounting since the chance of one learner to get a textbook is highly limited due to a severe shortage of textbooks.

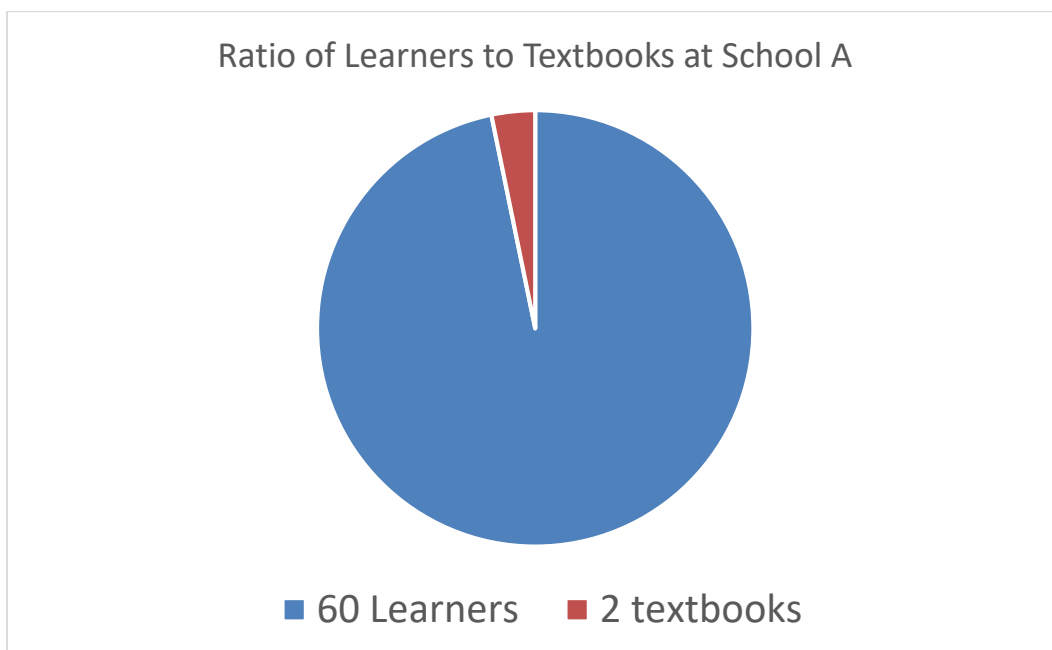


Fig 4.3 summarising the ratio of textbooks to learners at school A

The pie chart below indicates that school B has seventy-five learners sharing five textbooks. The ratio of textbooks to learners is approximately at 1: 15. This implies that there is shortage of textbooks at school B. According to Blazar (2017), sufficient accounting textbook encourages the spirit of hard work among learners as they will be able to further study on their own being guided by questions and solutions in the textbooks. Therefore, the shortage of accounting textbooks results in challenges in the teaching and learning of accounting since learners will be limited to further study at their own using accounting textbooks.

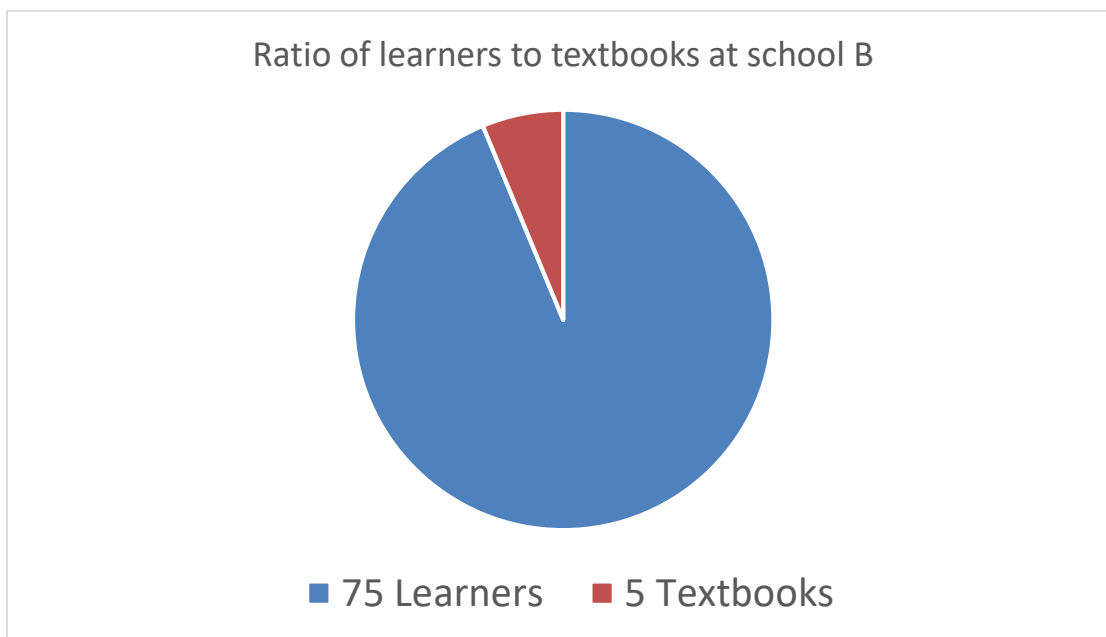


Fig 4.4 summarising the ratio of textbooks to learners at school B

The pie chart below summarises the ratio of textbooks to learners at school C. Fifty-five learners were using five accounting textbooks during accounting lessons. This therefore, implies that the ratio of accounting textbooks to learners is approximately at 1:11. The ratio is generally unfavourable to support the effective teaching and learning of accounting especially at advanced level.

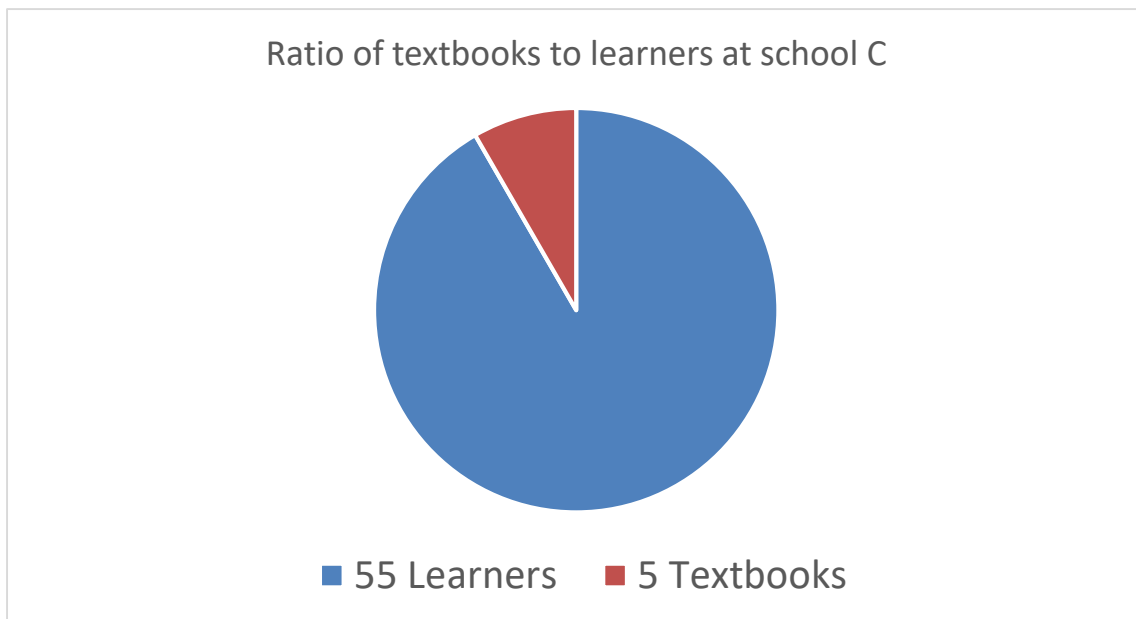


Fig 4.5 summarising the ratio of textbooks to learners at school C

The pie chart below depicts the ratio of computers to learners at school A. School A has one computer used by sixty learners. The ratio of computers to learners is at 1:60. The ratio is unfavourable to support the effective teaching and learning of accounting.

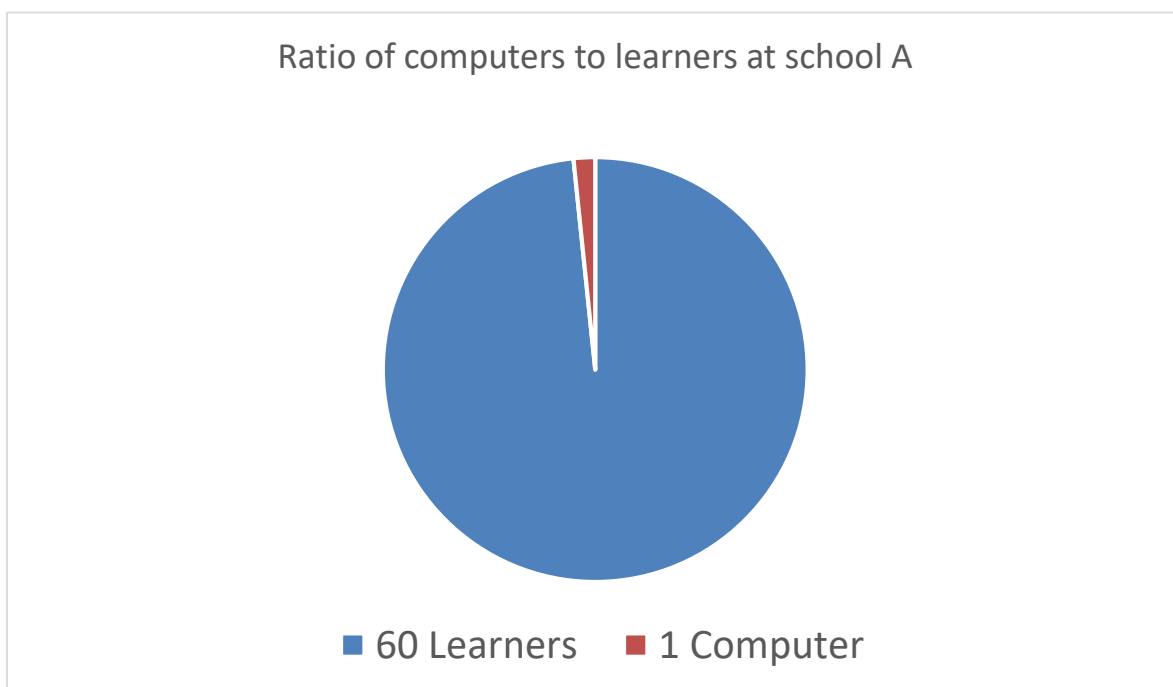


Fig 4.6 showing the ratio of computers to learners at school A

The total number of computers and learners at school B is shown by the pie chart below. There are seventy-five learners using one computer in accounting practical lessons. The ratio of computers to learners is at 1: 75. This implies that a large number of learners were sharing one computer. One learner said, “*At our school we do not have adequate computers and this affect us because we face challenges when we want to compute accounting data.*” This means that shortage of computers is an issue of concern to learners since they said they struggle to compute their data.

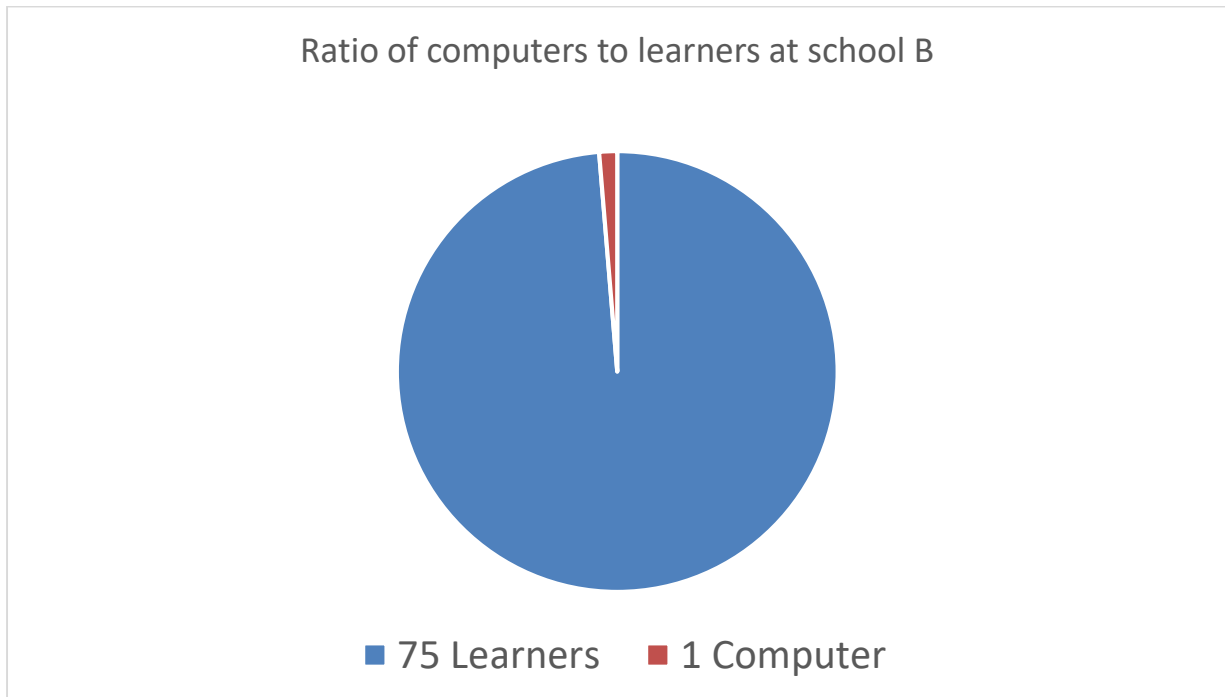


Fig 4.7 showing the ratio of computers to learners at school B

The pie chart below shows that school C has two computers used by fifty-five accounting learners. Therefore, the ratio of computers to learners is approximately at 1:28. To the researcher the ratio implies that shortage of computers is one of the challenges affecting the effective teaching and learning of accounting at advanced level. One of the learners from school C said, “*You can take up to three weeks without having access to a computer and this is affecting our learning*”.

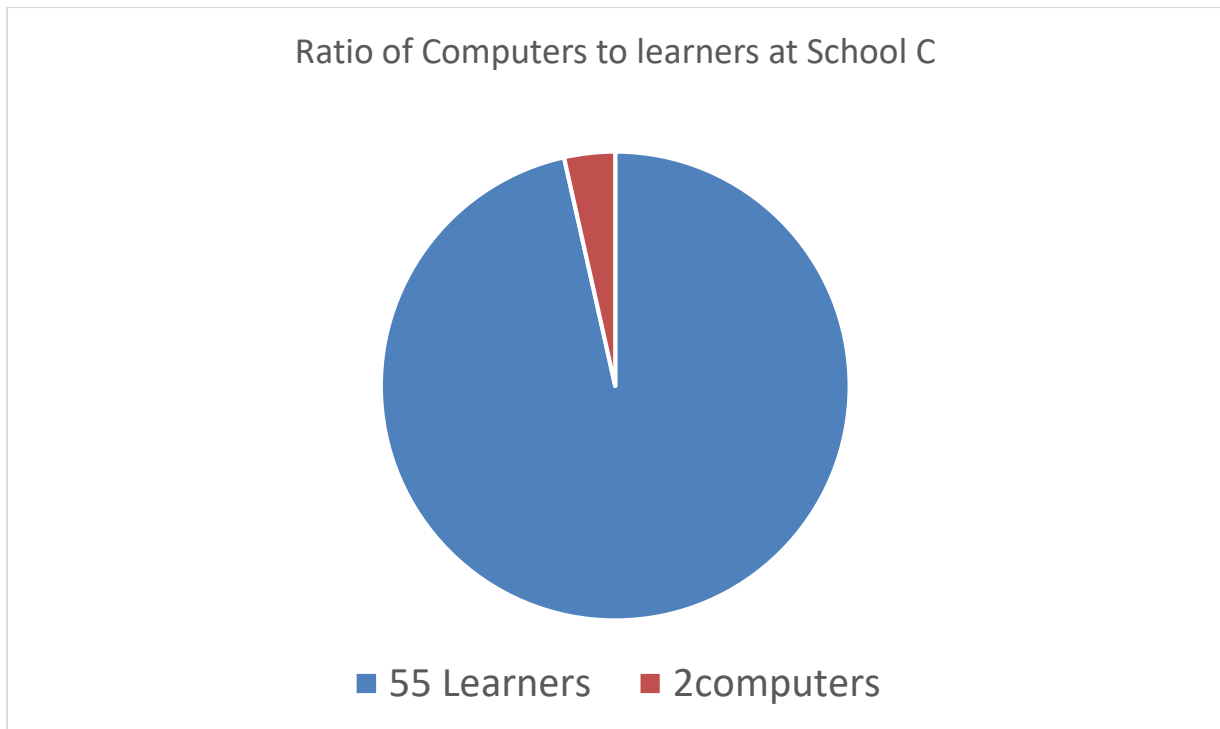


Fig 4.8 showing the ratio of computers to learners at school C

Table 4.2 showing the ratio of learners to furniture

	School A	School B	School C
Number of accounting learners per school	60	75	55
Total number of desks used by accounting learners per school	15	16	12
Ratio of desks to learners	1:4	1:5	1:5

The information gathered from inventory records of the three schools in study indicated that school A has sixty learners sharing fifteen desks. Therefore, the ratio of learners to desks at school A is approximately at 1:4. School B has seventy-five learners using eighteen desks. This means that the ratio of desks to learners is approximately at 1:5. At school C the ratio of learners to desks is approximately at 1:5. Generally, the ratio of desks to accounting learners in all three schools show that there is shortage of furniture in schools involved in the study.

Table 4.3 showing findings gathered from learners in relation to the teaching and learning of accounting.

	School A	School B	School C
Number of accounting periods per week	2	3	3
Time allocated for each accounting period	30minutes	35 minutes	30minutes
Number of revision test per month	0	1	1
After how long is feedback on test received	2 weeks	2 weeks	1 week
Number of accounting exercises per week	1	1	1

The above diagram depicts the findings from learners. Learners from school B and C indicated that they attend three accounting periods per week. This is an issue of concern because the number of lessons per week is few taking into consideration that the learners are advanced level students. Many learners from school A indicated that they mostly attend 2 periods per week. This is a challenge to the learning of accounting at advanced level because accounting requires more time for practice. The researcher discovered that the time allocated for each accounting period in schools involved in the study were thirty minutes at both school A and C. Learners from school B highlighted that the time allocated for each accounting period is thirty-five minutes. To the researcher this is a challenge since accounting requires more time. Fisher (2012) said the normal time for a lesson at secondary level should be 40 minutes. This means that learners would be able to do their mathematical calculations with the time allocated per lesson. To the researcher the failure of accounting learners to master accounting concepts can be attributed to the number of minutes allocated to a lesson. Hence, the time factor is an issue that should be prioritized when it comes to the teaching and learning of accounting.

Learners also indicated that a revision test is written once per month. Most of the learners from school A and B indicated that teachers usually give feedback for the monthly test after a period of two weeks. Learners from school C highlighted that they usually get feedback of monthly test after one week. To the researcher this is a challenge since learners got their feedback after a long time. Van et al. (2009) said that feedback should be provided timeously. He supported his idea when he said by giving feedback timeously it helps learners to quickly recall the test items and the concepts that were in the examination. This, therefore, means that by giving learners feedback after a period that extends to 2 weeks poses challenges since learners have a

tendency to forget. Therefore, poor performance by learners can be attributed to prolonged period in providing feedback. The table shows that learners from school A and C usually write accounting exercises twice per week whereas learners from school B indicated that they usually write exercises thrice a week. Hence, learners need to be given more work to do since accounting has more to do with calculations so there is need of them to be occupied with more work to do.

There are many challenges cited by school heads, teachers and learners, which are encountered in offering accounting at advanced level. Some of the challenges cited were learner-related and teacher-related. Below is a table summarising the challenges cited

Table 4.4 summarising challenges encountered in the teaching and learning of accounting.

Challenges	School heads	Teachers	Students
Lack of accounting text books	2	5	30
Insufficient computers in schools	2	5	34
Insufficient trained teachers in schools	3	4	32
Lack of experience among teachers	2	4	15
Lack of interest of both teachers and learners	2	0	0
Lack of strong accounting background among learners	2	5	29
Continuous improvement of the accounting curriculum	1	4	0
Teachers not trained in accounting	3	1	0
Insufficient subject content	3	4	0
Lack of financial support from parents	3	5	15
Unavailability of internet facility	2	4	27

The table above depicts that two heads of the school, five teachers and thirty students agreed that lack of accounting textbooks to promote effective teaching and learning of accounting is a major challenge encountered in offering accounting. Two heads, five classroom practitioners and thirty learners were of the opinion that insufficient computers discourage the teaching and

learning of topics, which need computers, for instance spreadsheets. One school head said, *“In the teaching of accounting at this school learners are very disadvantaged because we do not have adequate computers for them to make computations of data.”* This means that lack of computers is a challenge in the teaching and learning of accounting at advanced level. Inadequate trained accounting teachers was cited by three school heads, four teachers and thirty-four learners as a challenge in offering accounting by high schools in Lusulu Cluster of Binga District. Two school heads and four teachers indicated that lack of experience among accounting teachers is a challenge in offering of accounting at advanced level.

The unavailability of internet facilities due to the high cost of connection by schools discourages the use of the internet by teachers and learners. The unavailability of the internet discourages further research by teachers and learners hence, limiting the subject content of teachers and learners. According to Aragon (2017), 21st teaching and learning should utilize internet services where vast amount of information can be accessed. This means, for effective teaching and learning of accounting, there is need for access to the internet in which teachers and learners can search information quickly. This, therefore, suggests that unavailability of internet services is a challenge to the accounting teachers and learners.

Four participants, that is, three heads and one teacher, showed that the deployment of teachers not trained in accounting is one of the challenges encountered by schools in offering accounting. Three school heads and four teachers indicated that insufficient subject content among accounting teachers is a challenge encountered by schools in offering accounting. Two school heads were of the opinion that lack of interest among teachers and learners is a challenge encountered by high schools in offering accounting. Two school heads, four teachers and twenty learners cited lack of strong accounting background as a learner related challenge in offering accounting in high schools among Lusulu Cluster. One of the learners said, *“I started doing accounting at form five, therefore, I lack basic accounting principles covered at ordinary level.”* Four teachers and one school head were of the opinion that the continuous improvement of the accounting curriculum results in challenges in the teaching and learning of accounting. This was in line with Adedeyi (2016) noting that the continuous upgrading of the accounting curriculum results in the misinterpretation of the accounting syllabus by some classroom practitioners.

Table 4.5 Summarising ways of addressing the challenges faced by schools in offering accounting

Suggestions	School heads	Teachers	Students
Improving infrastructure	3	5	32
Teacher training and development	3	6	28
Purchasing computers	2	4	26
Teacher motivation	3	5	22
Increasing accounting textbooks	2	4	35
Allocating standard time on accounting lessons	3	6	30
Allocating standard lesson periods to accounting	2	5	25
Introducing accounting at form one	2	6	23
Installing the internet facility	1	3	31

The above table summarises the suggestions given by school heads, learners and teachers to address the challenges encountered by schools in offering accounting. Three school heads, five teachers and thirty-two learners indicated that improving infrastructure might help to overcome the challenges encountered in offering accounting in high schools. Three school heads, six classroom practitioners and twenty-eight learners indicated that teacher training and development might be helpful in addressing the challenges faced in the offering of accounting by schools. Increasing the number of textbooks is one of the ways suggested by two school heads, four teachers and thirty-five learners to address the challenges encountered in offering accounting. Two school heads, four teachers and twenty-six learners indicated that the purchase of computers might be a way to overcome challenges encountered in offering accounting.

The installation of internet facilities was suggested by one school head, three teachers and thirty-one learners as a way to address the challenges encountered in offering accounting by high schools. Three school heads, six teachers and thirty-one learners were of the opinion that allocating standard time and lesson periods may be a helpful measure to address the challenges

faced in offering accounting. Three school heads, five teachers and twenty-two learners indicated that teacher motivation might assist in addressing the challenges faced by schools in offering accounting at advanced level. The idea to introduce accounting as a subject at form one among three schools in Lusulu Cluster of Binga district was supported by two school heads, six teachers and twenty-nine learners.

4.6 Discussion of findings

4.6.1 What resources are available and accessible in the teaching and learning of accounting?

Basing on the data collected, it is clear that there is a lack of teaching and learning materials used in accounting in Lusulu Cluster of Binga District. During the interview, the heads indicated that accounting learning material like textbooks and computers were short in supply due to lack of funds in schools. Consequently, the limited number of computers available at the school is mainly used by the school head for administrative purposes rather than in accounting practical lessons. This puts accounting learners at a disadvantage and the outcome is poor performance as learners memorise concepts that are supposed to be practised. This means the performance of learners is compromised due to lack of relevant teaching and learning materials like computers. Wilson (2011) said teaching and learning thrives where there are adequate materials and shortage of relevant subject materials is a problem. This confirms the findings by the researcher where she noted that inadequate relevant materials cause learners to struggle during the course of their studies.

The unavailability of the internet facility in three schools involved in the study is a challenge militating against the effective teaching and learning of accounting. Internet is an important tool to both teachers and learners. According to Lindsay (2012) the modern day education system demands the use of internet. Learners and teachers can use internet to research and discuss accounting concepts. Learners can write test online and receive feedback instantly. Therefore, the unavailability of the internet facility among schools in Lusulu Cluster discourages learners to enjoy the benefits associated with using internet.

Overhead projectors were not available in two of the schools involved in the study. This means that the accounting teachers in those schools will be limited to using the overhead projector as a supportive teaching and learning material. Materials like study guides and sample documents were not available in some of the schools under the study. The unavailability of sample source

documents discourages practical examples from teachers when teaching journals and ledgers hence, distorting effective teaching and learning of accounting. Kneller (2015) asserts that learners understand concepts when they are exposed to reality in which they learn by seeing, touching and hearing. This, therefore, means that for effective teaching and learning of accounting to take place there is need for the required teaching and learning materials such as bank cheques.

4.6.2 What are the accounting teachers' qualifications and experience?

According to Aragon (2017) classroom practitioner's knowledge, skills and experience promote effective teaching and learning. Some of the teachers of accounting were untrained therefore; they have inadequate knowledge and skills to teach accounting. Untrained teachers are likely to face challenges in delivering some accounting concepts hence, causing challenges in the offering of accounting at advanced level in Lusulu Cluster. Asaolu (2014) asserts that untrained teachers lack sufficient knowledge and skills applied in selecting relevant teaching pedagogies and in breaking down the subject's content into smaller units. Asaolu further notes that untrained teachers lack psychological knowledge applied in grouping learners according to their ability.

Some of the accounting teachers in Lusulu Cluster were trained to teach economics and business studies rather than accounting which they were employed to teach. According to Olsen (2013) classroom practitioners should have sufficient subject matter. Tyler (1943) agrees with the above observation when he sensibly notes that subject content is of paramount importance to facilitate the effective teaching of a subject. Therefore, insufficient subject matter causes some untrained teachers to leave some topics uncovered. To the researcher this means in the teaching and learning of accounting there are challenges being faced that negatively affects accounting learners.

According to Ishaq (2017), experience is a great teacher; therefore, level of experience is important to promote effective delivery of accounting matter. Many teachers in Lusulu Cluster indicated that they have little experience in teaching accounting this is due to the continuous transfer of experienced teachers from Lusulu Cluster of Binga District to other better schools in town. Some of the challenges encountered by schools in offering accounting are because of lack of experience by some teachers. Inexperienced teachers face challenges in teaching some accounting topics consequently, they leave some topics uncovered. Experience help teachers

to break the syllabus content in the way that promote the achievement of teaching and learning objectives. Inexperienced teachers face challenges in remediating slow learners. This therefore, implies that teacher's experience is an important aspect in the teaching and learning of accounting.

4.6.3 What challenges are faced by the school in offering accounting at advanced level?

From the information gathered by the researcher shortage of teaching and learning material used in accounting is one of the major challenges encountered by high schools in Lusulu Cluster of Binga District in offering accounting. According to Kalimaposo (2016), supportive teaching material plays an important role in facilitating the achievement of learning objectives set by the classroom practitioner. Insufficient textbooks in accounting discourage the classroom practitioner to give many practical examples to learners since the teacher will be spending more time writing on the chalkboard. Therefore, insufficient supportive teaching material is a challenge in the teaching and learning of accounting in Lusulu Cluster of Binga District.

All schools involved in the study do not have internet facilities for promoting further research by teachers and learners. According to Boyce (2008) internet makes the teaching and learning process easy. The unavailability of the internet facility in schools does not allow learners to access a variety of accounting materials online. Learners and teachers fail to access essential accounting materials from accounting specialists online due to the unavailability of internet.

In Lusulu Cluster some of the teachers of accounting are untrained. According to Chanda (2015) accounting requires trained teachers who are well equipped with the subject matter. The School Development Committee due to the shortages of trained accounting teachers employed untrained teachers to teach accounting. Untrained teachers lack knowledge and skills applied in selecting appropriate teaching strategies (Cottell, 2015). They lack skills to motivate learners consequently, learners may develop negative attitude towards accounting. Blazar (2016) postulates that untrained teachers lack examination coaching skills consequently, learners face difficulties during their accounting examinations.

Most of the accounting teachers have little experience in teaching accounting in Lusulu Cluster of Binga District. According to Ishaq (2017), experience is a great teacher; therefore, level of experience is important to promote effective delivery of accounting matter. Experience enables teachers to select appropriate teaching strategies and relevant instructional material which

facilitate the attainment of lesson objectives. Therefore, teachers who have little experience are likely to face difficulties in interpreting and implementing the accounting curriculum effectively. Inexperienced teachers lack skills applied in remediating slow learners consequently, the performance of learners will be compromised. Therefore, lack of experience among teachers of accounting is a challenge militating against the effective teaching and learning of accounting at advanced level in Lusulu Cluster.

There are teachers who are not trained to teach accounting in Lusulu Cluster. These classroom practitioners lack subject matter. According to Tyler (1943), subject content is of paramount importance to facilitate the effective teaching of a subject. Teachers who lack subject content struggle to teach some accounting topics consequently, they leave some topics uncovered. Classroom practitioners with insufficient subject matter end up developing a negative attitude towards teaching accounting.

4.6.4 Ways to overcome the challenges faced by schools in offering accounting.

Aragon (2017) views teacher training and development as a worthwhile measure to address the challenges encountered in the teaching and learning of accounting. Training and development of classroom practitioners impart new skills and knowledge applied in teaching accounting. The accounting curriculum is frequently changing therefore, the training and development of teachers enables teachers to interpret and implement the accounting curriculum effectively.

According to Ishaq (2016), the provision of sufficient supportive teaching and learning material may reduce the challenges encountered in offering accounting. He further notes that teachers and learners need sufficient textbooks to promote effective teaching and learning of accounting. Olsen (2013) notes that the business environment is dynamic therefore; the accounting learners should be embraced with the new concepts which are compatible with the changing business environment. He further notes that schools should purchase adequate computers such that classroom practitioners will be able to teach spreadsheets. The purchase of sufficient supportive teaching and learning material has a positive bearing on the teaching and learning of accounting in Lusulu Cluster. Sufficient textbooks enable the teacher to give many practical examples during the lesson since every learner will have access to the textbook. Adequate computers enable learners to compute the accounting data during the practical lessons effectively.

The installation of internet facility among high schools in Lusulu Cluster may be a solution to address the challenges encountered in the teaching and learning of accounting. The availability of internet enables teachers and learners to research and discuss accounting concepts online. Learners can write revision test online and receive feedback instantly. Learners and teachers can also download accounting material posted online by various specialists in the field of accounting.

Teacher motivation may be a way to ease some of the challenges encountered in offering accounting in high schools. According to Maslow (1943) highly motivated individuals perform their tasks effectively. Therefore, the motivation of teachers encourages them to perform their duties more effectively hence, reducing the challenges encountered by schools in offering accounting. Highly motivated teachers spend most of their time preparing for their work this will enable the effective delivery of accounting subject matter. According to Dale (1998), when teachers have sufficient time to prepare for lessons they are likely to test teaching strategies this will reduce the problem of applying irrelevant teaching strategies in accounting by some teachers.

Susan (2018) asserts that allocating standard time to accounting periods may reduce challenges encountered by teachers when teaching accounting. Susan further notes that accounting involves theory and practice therefore; there is need for adequate time to deliver theory and solve practical problems. This observation confirms the research findings in relation to this research study where learners were taught a few periods per week in the teaching and learning of accounting. This implies that the contact time was generally inadequate. Therefore, schools in Lusulu Cluster should increase the time allocated on accounting periods such that teachers and learners will have sufficient contact time.

Introducing accounting at form one may be a fruitful measure to build a strong background of accounting among learners. Learners who start learning accounting at form one are more likely to be equipped with basic accounting concepts rather than learners who start doing accounting at form five.

4.7 Summary

This chapter presented and analysed the data gathered using tables, bar graphs and pie charts. It showed the responses from selected advanced level accounting learners, accounting teachers

and school heads. The responses presented the challenges faced by schools in offering accounting at advanced level in Lusulu Cluster of Binga District. The chapter also presented suggested measures from the participants that can be employed to address the challenges faced by schools in offering accounting. The next chapter is going to give the conclusions and recommendations based on the findings of the research on the challenges faced in the teaching and learning of accounting at advanced level.

CHAPTER 5

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

The purpose of this chapter is to present the summary, conclusions and recommendations peculiar to the research study. The research study was concerned with the challenges faced in the teaching and learning of accounting at advanced level in Lusulu Cluster of Binga District. The factors hindering the effective teaching and learning of accounting at advanced level in Lusulu cluster of Binga District forms the foundation of the summary, conclusions and recommendations. The areas that need further research study by subsequent researchers shall be addressed in this chapter.

5.1 Summary

The research study was conducted in Lusulu Cluster of Binga District in which three selected high schools were chosen as the actual sample. The researcher was prompted to conduct a research study on the challenges faced in the teaching and learning of accounting at advanced level since there is a diminished performance of learners in Lusulu Cluster in accounting.

Chapter 1 provided the background of the study in which the section contextualized the research issue and culminated it into a research problem statement. The researcher laid the foundation using scholarly views from different scholars from different nations. The chapter provided the statement of the problem in which the researcher noted a problem in the existing literature that has not been previously addressed by scholars who have interest in the study of accounting at advanced level in Lusulu Cluster in Binga District. The research questions relevant to the study helped in guiding the research study. The significance of the study to various individuals was provided and the way in which they may benefit from the study was highlighted. In addition, the justification for conducting the research study was also determined to show why it was worthwhile to carry out the research study. The chapter provided the theoretical framework, limitations and delimitations of the study.

Chapter 2 provided literature review that acted as the foundation for the research study as the relevant related literature was selected. This chapter helped the researcher to get a clear

understanding of the problem under study by getting opinions of other authors on challenges faced in the teaching and learning of accounting at advanced level. The researcher made use of relevant literature and evaluated scholarly study findings thereof. The review of related literature was based on lack of computers, inadequate accounting textbooks, lack of trained accounting teachers, lack of access to internet facilities and lack of experience of accounting teachers from the selected schools. Research findings in areas of similarities and differences were also highlighted in this chapter.

Chapter 3 presented the research design that was used by the researcher. The researcher used descriptive survey research design that enabled her to describe the phenomenon under scrutiny. The population and sample that were selected for this research study were also presented. Six teachers, three school heads and forty learners were selected as the actual sample for the research study. The research data gathering tools that were used were questionnaires and interviews. Chapter 3 also discussed on data collection procedures in which the researcher adhered to in conducting research in the field of education like seeking permission to conduct a research from the school heads. The researcher was given a stamped and signed letter from Department of Applied Education as an introduction to conduct a research.

Chapter 4 looked at data analysis, interpretation of collected data and discussion of the information gathered from various participants in relation to the challenges faced in the teaching and learning of accounting in Lusulu cluster of Binga District. Challenges like shortage of trained accounting teachers, lack of subject matter among some accounting teachers, inexperienced teachers, shortage of accounting textbooks and computers and unavailability of internet facility were cited by many participants. Lack of strong accounting background among learners and negative attitude of learners towards accounting were some of the difficulties highlighted by participants. Chapter 4 also discussed on the possible solutions suggested by the participants to address the challenges faced by schools in offering accounting at advanced level. Some of the measures include increasing the number of accounting textbooks and computers, teacher training and development, installation of internet facility in schools and introducing accounting at form one. Data is presented in form of tables and pie-charts.

Chapter 5 focused on the summary of the study, conclusion and recommendations of the study. Factors militating against the effective teaching and learning of accounting which were highlighted in the conclusion include shortage of trained teachers, lack of experience among teachers of accounting, shortage of textbooks, unavailability of internet facility and teachers not trained to teach accounting. Some of the recommendations cited in chapter 5 include encouraging teacher training and development, buying sufficient textbooks and computers, installation of internet facility and introducing accounting at form one. Chapter 5 also recommended the Ministry of Education to employ teachers according to their area of specialization.

5.2 Conclusion

5.2.1 Lack of accounting teaching experience and content

Lack of experience and subject content are some of the challenges militating against the effective teaching and learning of accounting in Lusulu Cluster. This therefore, implies that the level of subject content and experience possessed by a teacher play a significant role in the teaching and learning of accounting at advanced level. Accounting requires a classroom practitioner who is well equipped with accounting subject matter so that he or she will be able to deliver the matter in a more effective manner. Accounting combines theory and practical exercises. Lack of experience among many accounting teachers is a challenge in the teaching and learning of accounting. Inexperienced teachers lack examination coaching skills consequently learners encounter difficulties during their examinations.

5.2.2 Shortage of teaching and learning materials

Accounting textbooks are of paramount significance to promote the effective teaching and learning of accounting. The shortage of textbooks prevailing in Lusulu Cluster high schools is a major challenge which discourages learners to learn properly in the class. Teachers spend a lot of time writing questions on the chalkboard due to insufficient textbooks. Therefore, this reduces the teaching and learning time. The shortage of textbooks disturbs learners from doing their homework. Learners develop the tendency of copying each other due to the shortage of textbooks consequently, learners' performance will be difficult to measure. Practical lessons which are done over the computer for instance, spreadsheets were not properly done due to the shortage of computers. Therefore, shortage of relevant accounting teaching and learning materials poses challenges in the academic study of accounting at advanced level.

5.2.3 Lack of commitment

Learners' commitment to accounting was reduced due to poor results they produce in accounting and failure to understand the subject. Some of the learners were sometimes absent from class and did not do their class work as expected. Teacher's commitment is important since it builds intrinsic motivation. Lack of commitment among accounting teachers may result in absenteeism from work hence, failing to attend all lessons scheduled on the school timetable. The failure of teachers to attend all lessons develops a negative self-fulfilling prophecy among accounting learners consequently developing a negative attitude towards the subject.

5.2.4 Lack of accounting background

Strong background of accounting plays a pivotal role in the teaching and learning of accounting at advanced level. Learners should be well equipped with basic accounting concepts to avoid difficulties in mastering advanced level accounting material. Lack of accounting background causes some advanced level learners to face challenges in some topics like errors and suspense accounts and errors and control accounts which requires knowledge of journals and ledgers covered at ordinary level.

5.3 Recommendations

➤ Teacher's training and development.

Teachers should be encouraged to go for further training such that they will be equipped with adequate subject matter and contemporary accounting knowledge and skills compatible with the updated accounting curriculum. The accounting curriculum is continuously changing, therefore, there is need to develop teachers using various methods.

➤ Provision of sufficient teaching and learning material

Schools should provide adequate material needed in accounting. Schools should improve the learning environment for accounting learners through providing resources like adequate textbooks. Computers are important tools in accounting therefore, schools should provide sufficient computers such that learners compute the accounting data. The use of overhead projector by accounting teachers enables learners to use multiple senses for instance hearing

and seeing consequently promoting retention of concepts covered. Therefore, schools should provide overhead projectors to teachers to facilitate the teaching and learning of accounting at advanced level in Lusulu Cluster of Binga District.

➤ **Using a variety of instructional strategies**

Teachers should use a variety of teaching strategies depending on the topic. Classroom practitioners should select appropriate and interesting instructional strategies when teaching accounting.

➤ **Employing trained accounting teachers**

The government should employ adequate trained accounting teachers to reduce the challenges encountered in offering accounting. Teachers who have accounting as an area of specialization have sufficient subject matter. Trained accounting teachers have knowledge and skills in selecting the relevant instructional media and strategies. Trained accounting teachers have the ability to motivate learners.

➤ **Increasing contact time for accounting in the schools' timetable**

The contact time for accounting lessons should be increased such that teachers will have more time to assist learners especially slow learners. Increasing contact time enables learners to watch television as there are programs in which subjects like accounting are clearly explained by subject specialists.

➤ **Introducing accounting at form one**

Schools should introduce accounting at form one such that the advanced level learners will be equipped with all basic accounting knowledge and skills.

➤ **Teacher motivation**

Schools should strive to motivate teachers such that some of the challenges encountered in the teaching and learning of accounting will be minimised. High schools in rural areas may provide better accommodation and safe sources of water such that the health of teachers will not be compromised. School heads may motivate teachers by creating a conducive working environment through providing sufficient supportive teaching and learning material.

➤ **Deployment of teachers according to subject specialisation**

The Education Officers should employ teachers basing on the subject of specialisation. Teachers who have Bachelor of Education Degree in Accounting should teach accounting. Teachers who specialised in economics should be deployed to teach economics rather than teaching accounting.

➤ **Involvement of teachers in curriculum development**

To reduce the challenges encountered by accounting teachers in interpreting and implementing the updated curriculum, the curriculum developers should involve the teachers of accounting. The involvement of accounting teachers in developing the curriculum promotes the effective interpretation and implementation of the curriculum.

5.4 Suggestions for further research studies

The research study was based on the challenges faced in the teaching and learning of accounting at advanced level in Lusulu Cluster of Binga District. There are other areas of study that may be focused on by other researchers in a bid to address issues of academic concern in relation to the study of accounting at advanced level.

This study recommends the need for further research on:

- 1.0 The influence of teacher shortages on the teaching and learning of accounting at advanced level.
- 2.0 The impact of instructional strategies in the teaching and learning of accounting at advanced level.
- 3.0 The strategies that can be employed to aid accounting learners to effectively master accounting concepts

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APPENDIX A
QUESTIONNAIRE FOR TEACHERS

I am Mhungu Precious, a student at Midlands State University studying for a Bachelor of Education Honors Degree in Accounting. I am carrying out a study on the challenges of offering accounting at high school level. Please assist me by completing this questionnaire. The information that you provide shall be treated with confidentiality and will be solely used for academic purposes. Please do not write your name or that of your school on this document. Furthermore, you have the right to withdraw from the process if you so wish.

Tick or fill in, as appropriate.

Sex: Male Female

Age group (Years)

21-30	30-40	40-50	50 and above
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Highest Academic Qualification: "O" Level "A" Level Academic degree

Highest Professional Qualification: Diploma in Education B. Ed
:M. Ed D. Ed.

Other: (Specify) _____

Teaching experience in years _____

1. What is the ratio of learners to desks?
2. What is the ratio of accounting learners to computers?
3. How often do you use school internet facility to prepare accounting lessons per week?

4. What is the ratio of accounting learners to accounting text books?.....

5 (a)What are learner related challenges faced in offering accounting at your station?

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(b)What can be done to solve the learner related challenges encountered in offering accounting at your station?

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APPENDIX B

QUESTIONNAIRE FOR LEARNERS

I am Mhungu Precious, a student at Midlands State University studying for a Bachelor of Education Honors Degree in Accounting. I am carrying out a study on the challenges of offering accounting at high school level. Please assist me by completing this questionnaire. The information that you provide shall be treated with confidentiality and will be solely used for academic purposes. Please do not write your name or that of your school on this document. Furthermore, you have the right to withdraw from the process if you so wish.

Tick or fill in, as appropriate.

Sex Female Male

Age group (Years) 16-18 18-20 Above 20

1(a) How many lesson periods are dedicated to accounting per week?
.....

(b)How long is each accounting period?.....

2.How often do you access computers for accounting lessons per week?.....

3.How many accounting exercises do you write per week?.....

4. (a)How often do you write revision test per month?.....

(b)After how long do you receive feedback for the revision test?.....

5.Which form did you start doing accounting?.....

APPENDIX C

INTERVIEW GUIDE FOR SCHOOL HEADS

- 1.(a)What challenges do you face as a school in offering accounting at advanced level?
(b)What can be done to solve school related challenges encountered in offering accounting?
- 2.(a)What are teacher related challenges faced in offering accounting at advanced level at your school?
(b) What measures can be put to address teacher related challenges stated above?
3. (a)How do instructional strategies used by teachers cause challenges in the teaching and learning of accounting?
(b) What can be done to improve teaching strategies used by teachers in teaching accounting at your station

APPENDIX D

Document Analysis Schedule

Analysed Documents	Aspects Analysed
Inventory record	availability of furniture, textbooks, computers, accounting syllabus and classrooms

