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# Factors that influence learners' performance in grade 12 Accounting: A case study in the Northern Cape

## ABSTRACT

This article explores the elements that contribute to the poor performance of grade 12 learners in Accounting. As far as Accounting as a school subject in South Africa is concerned, there is a growing concern about the underperformance of learners, due to both a decrease in learners who enrol for the subject in grade 12 and the low pass rate in the National Senior Certificate examination. Existing research points out that fewer students elect Accounting as a grade 12 subject and that the performance of these students is below the average pass rate when compared to other subjects. This article employed as research methodology a qualitative case study in which interviews were used to collect data. Based on the case study conducted in the Frances Baard District Municipality in the Northern Cape, this article identifies critical factors that contribute to the underperformance of learners in grade 12 Accounting. Addressing these factors may contribute to the improvement of the performance of learners in Accounting. This is relevant for South Africa, which is experiencing a serious shortage of chartered accountants and other financial and auditing professionals.

**Keywords:** Accounting; Northern Cape Provincial Government; learner performance; underperformance.

## OPSOMMING

### Faktore wat die prestasie van leerders in graad 12-Rekeningkunde beïnvloed: 'n Gevallestudie in die Noord-Kaap

Hierdie artikel ondersoek elemente wat bydra tot die swak prestasie van graad 12-leerders in Rekeningkunde. Wat Rekeningkunde as 'n skoolvak in Suid-Afrika betref, is daar toenemende kommer oor die onderprestasie van leerders, as gevolg van die afname in leerders wat in graad 12 vir die vak inskryf, en die lae slaagsyfer in die eksamen vir die Nasionale Senior Sertifikaat. Bestaande navorsing wys daarop dat minder leerders Rekeningkunde as graad 12-vak kies en dat die prestasie van hierdie leerders onder die gemiddelde slaagsyfer is as dit met ander vakke vergelyk word. Hierdie artikel maak van 'n kwalitatiewe gevallestudie gebruik as navorsingsmetode waarin onderhoude gebruik is om data in te samel. Op grond van die gevallestudie wat in die Frances Baard-distriksmunisipaliteit in die Noord-Kaap uitgevoer is, word 'n aantal kritiese faktore geïdentifiseer wat bydra tot die onderprestasie van leerders in graad 12-Rekeningkunde. Die aanspreek van hierdie faktore kan bydra tot die verbetering van die prestasie van leerders in Rekeningkunde. Dit is relevant vir Suid-Afrika wat 'n ernstige tekort aan geoktrooieerde rekenmeesters en ander finansiële en auditpersoneel ervaar.

**Sleutelwoorde:** Rekeningkunde; Noord-Kaapse Provinsiale Regering; leerderprestasie, onderprestasie.

## 1. Introduction

Education reflects the broad economic, social and political structure of a country as well as the services it provides, and is regarded as one of the most powerful and proven methods for sustainable development (United Nations, 2015). Quality education (goal 4)

has therefore been included as one of the seventeen sustainable development goals that will guide global action on sustainable development until 2030. In addition, improved quality of basic education has been identified by the South African government as one of the twelve outcomes of the National Development Plan (RSA, 2017).

According to Spaul (2013), most South African learners cannot read, write and compute at grade-appropriate levels, and their performance in national as well as international assessments is therefore worse than that of many low-income African countries. However, underperformance among secondary school learners is an international problem, since no education system is immune to poor performance (Rammala, 2009). As far as Accounting as a school subject in South Africa is concerned, there is a growing concern about the underperformance of learners, due to the decrease in learners who enrol for the subject in grade 12 and the low pass rate in the National Senior Certificate examination.

In research conducted by the South African Institute of Chartered Accountants (SAICA) in 2008, it was evident that there is a serious shortage of chartered accountants and other financial and auditing professionals (Schreuder, 2014:2). The more learners who therefore take Accounting at school level, the greater the interest in, and exposure to, the Accounting profession. Not all of these learners may become chartered accountants, but there are numerous other related professions that can benefit from the knowledge, skills and values learners acquire through the study of this discipline at school level.

## **2. Literature review**

### **2.1 Accounting as a school subject**

The economic world is influenced by financial information, which is taken from the financial statements of private and public entities (Liliana, 2015; Venter, Gordon & Street, 2018). Knowledge of Accounting enables organisations to prepare their financial statements and, as a discipline, involves communicating financial information to make sound financial decisions (Ngwenya & Maistry, 2012). Accounting as a subject is introduced to learners in grade 10 and focuses on the measuring of performance and the processing and communication of financial information of economic sectors. The Department of Basic Education defines a subject in the National Senior Certificate as specific academic knowledge, which includes knowledge, values and skills (RSA, 2011).

The subject Accounting focuses on financial Accounting, managerial Accounting and the auditing field. According to the Department of Basic Education (RSA, 2011), the curriculum deals with the logical, systematic and accurate selection and recording of financial information and transactions, as well as the compilation, analysis, interpretation and communication of financial statements and managerial reports for use by interested parties. The grade 10 Accounting curriculum content is based on the assumption that learners have mastered the basic Accounting concepts in the subject economic and management sciences in grade 9 (Schreuder, 2009). A solid foundation is therefore essential for the successful teaching and learning of Accounting from grade 10 onwards.

A wide spectrum of Accounting skills and concepts are covered in the grade 10 to 12 curriculum, which aims to prepare learners for a variety of career opportunities in the financial markets. Learners should be able to meet the demands of the Accounting profession and accurately apply the Generally Accepted Accounting Practice (RSA, 2011). General Accepted Accounting Practice is a framework of Accounting standards, principles and procedures which are applied in public and private entities that deals with the recording and reporting of financial statements (Kenton, 2018). Learners are already introduced to the Generally Accepted Accounting Practice in grade 10 under the topic of financial Accounting (RSA, 2011).

According to Schreuder (2014) and the Department of Basic Education (RSA, 2011), the

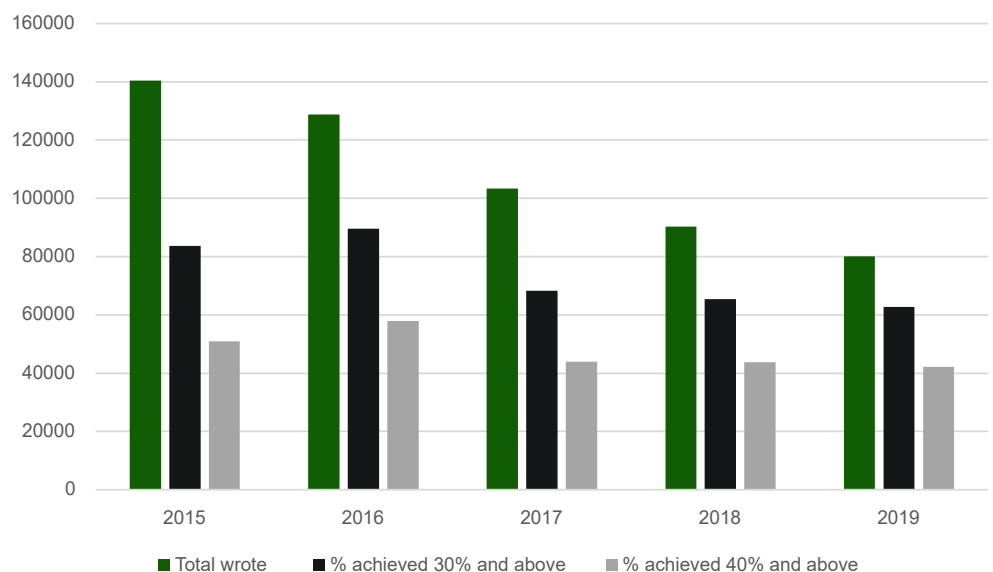
purpose of the subject Accounting is to ensure that learners are able to acquire the following competencies:

- record, analyse and interpret financial and other relevant data in order to make informed decisions;
- present and/or communicate financial information effectively by using generally accepted Accounting practice in line with current legislation;
- relate skills, knowledge and values to real-world situations to ensure balance between theory and practice and enter the workplace and/or move to higher education;
- organise and manage own finances and activities responsibly and effectively;
- apply principles to solve problems;
- develop critical, logical and analytical abilities and thought processes and apply these skills to new situations;
- develop ethical behaviour, sound judgement, thoroughness, orderliness, accuracy and neatness; and
- deal confidently with the demands of an Accounting occupation.

In the Curriculum and Assessment Policy Statement (CAPS) of the Department of Basic Education (RSA, 2011) the instructional time for Accounting is listed as four hours per week. However, this is less than the 4.5 hours allocated for the two languages and mathematics respectively. Jansen and Blank (2014) further argue that in South African schools on average, learners receive instruction for only 40% of the contact time, which often results in the non-completion of the curriculum. The South African Institute for Chartered Accountants (SAICA) has therefore introduced annual Accounting programmes to address the declining pass rate in Accounting (SAICA, 2013; Verhoef & Samkin, 2017). These programmes are presented during the school holidays to prepare learners to achieve improved pass rates so that they can meet university admission requirements in the field of Accounting.

## 2.2 Performance of learners in Accounting

Accounting is a subject that has received ongoing criticism because of the poor performance of learners and declining numbers of those opting to do the subject (Schreuder, 2014). This is evident from the 2019 National Senior Certificate Diagnostic Report released by the Department of Basic Education (RSA, 2019). Figure 1 below provides an indication of the number of candidates who wrote the National Senior Certificate Accounting examination and the number of candidates who passed the examination with a minimum percentage of 30% as well as 40% over a five-year period.

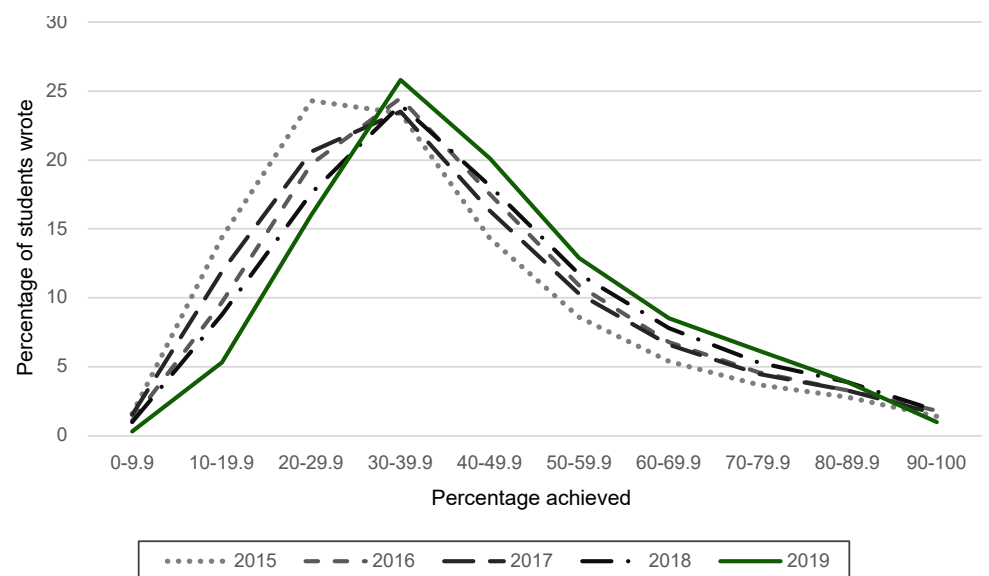


**Figure 1. National performance in grade 12 Accounting: 2015–2019**

Source: Adapted from the Department of Basic Education (RSA, 2019)

Figure 1 shows that the number of candidates who wrote the National Senior Certificate examination in grade 12 Accounting decreased by 60 364 (42.97%) over the five-year period, while the number of candidates who passed the subject with a pass mark of 30% and above decreased by 20 950 (25%). Although the percentage of candidates who annually wrote and passed the examination increased from 59.6% in 2015 to 78.4% in 2019, it should be viewed against the sharp decline in the number of students who wrote the examination, only 52.6% of which achieved 40% and above.

It is in light of the above findings that SAICA has expressed its concerns about the declining number of learners who are interested in pursuing Accounting as a grade 12 subject (SAICA, 2020). Furthermore, there is a skills shortage in Accounting that dates as far back as 2008, when SAICA conducted a study to determine the skills shortage in the financial and auditing sector. According to the findings of the report, at National Qualification Framework level 7 and above, 5 400 qualified accountants were needed. The total number of vacancies at all levels in both the private and public sectors was 22 030 (SAICA, 2009). Schreuder (2014) therefore rightfully states that the Accounting profession is in a crisis. Figure 2 shows the distribution of the performance of learners in grade 12 Accounting for the five-year period 2015–2019.

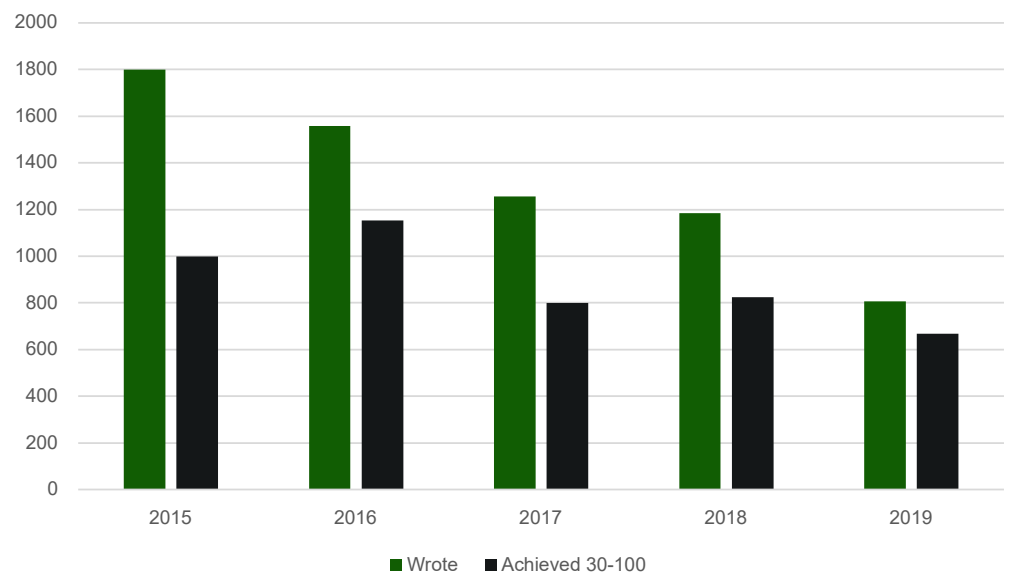


**Figure 2: Performance distribution curves in grade 12 Accounting: 2015–2019 (percentage)**

Source: Adapted from the Department of Basic Education (RSA, 2019)

Figure 2 shows the distribution curves in percentage achieved for learners in grade 12 Accounting for the five-year period 2015–2019. It is evident that in 2015 the majority of the candidates fell in the percentage group of 20–29.9%, while in 2019 the majority of learners fell in the percentage group 30–39.9%. The distribution curve shows a slight improvement over the five-year period as it flattens out to the percentage group 90–99.9%. However, it also shows that the majority of the learners achieved only 30–39% in the annual National Senior Certificate examination of 2019.

An analysis of the performance of grade 12 Accounting learners in the Northern Cape Province reveals the same trend as in the rest of the country. Figure 3 below provides an analysis of the performance of Accounting learners in the Northern Cape.



**Figure 3: Northern Cape performance in Accounting: 2015–2019**

Source: Adapted from the Department of Basic Education (RSA, 2019)

Figure 3 shows that the number of candidates in the Northern Cape who wrote the National Senior Certificate examination in Accounting decreased by 993 (55%) over the five-year period, while the number of candidates who passed the subject with a pass mark of 30% decreased by 331 (33%). The percentage indicators (decrease) are both higher when compared to the combined figures for all provinces. Although the percentage of candidates who annually wrote the examination and passed increased from 55% in 2015 to 82% in 2019, there was a decrease of 331 (33%) in the total number of candidates who passed in 2019 and who could therefore pursue a career in Accounting.

### 2.3 Aspects that contribute to the underperformance of learners

Research indicates that there are various factors that contribute to the poor performance of learners at school. Authors such as Engelbrecht, Kruger and Booysen (1996), Nghambi (2014), Sibanda (2016) and Shaffee et al. (2019) have determined that various social ills like poverty, socio-economic conditions and political challenges can impede academic performance and, according to Milligan et al. (2020), learners' capability to learn is essential for learning. Rammala (2009) lists factors such as the competency of the educator in teaching the specific subject, which results in poor content coverage, a lack of available resources and infrastructure at schools, problems understanding the medium of learning and teaching at school (if it is not learners' home language) and absenteeism of both educators and learners.

According to Spaul (2013), the grade 12 results are misleading since they do not take into account those pupils who never make it to grade 12. Hartley (2006) identifies several factors that contribute to a high drop-out rate of learners before they reach grade 12. These factors may include high levels of unemployment, illiteracy levels among members in the community, overcrowded classes, learners who show no interest in class due to high levels of educator absenteeism and poor teaching methodologies used by educators (Hartley, 2006). Schreuder (2014) argues that learners do not receive sufficient academic support at home and there are poor conditions and a lack of infrastructure at school. According to Botes (2010), learners who are taught in a language that is not their home language struggle to comprehend the subject matter. Jansen and Blank (2014) support this by stating that learners in the later grades remain in a constant state of "catch-up" that is exacerbated by policies that demand principals to promote and condone learners who did not meet the minimum requirements to the next grade.

### 3. Research methodology

The study made use of a qualitative case study research design. Qualitative research describes the event or phenomenon of interest from the perspective of the participants who form the subjects of the study (Allie, 2014). According to Rashid et al. (2019), the qualitative case study methodology enables researchers to conduct an in-depth exploration of intricate phenomena within a specific context and is the most widely used method in academia for researchers interested in qualitative research. Qualitative researchers study things in their natural settings, attempting to make sense of, or interpret, phenomena in terms of the meanings people bring to them (Aspers & Corte, 2019). Qualitative research involves the use and collection of a variety of empirical materials (case study, personal experience, introspective, life story, interview, observational, historical, interactional and visual texts) that describe routine and problematic moments and meanings in individuals' lives. Qualitative research was employed in this study because it allowed participants to express their views and their opinions on what they perceive as the factors that contribute to learners' poor performance in grade 12 Accounting at secondary schools. The Frances Baard District in the Northern Cape was selected as a case due to the district having the highest number of Accounting learners and being representative of both rural and urban schools.

### 4. Sample

The study made use of purposeful sampling in which the Accounting subject advisor, six school principals and six Accounting educators were purposefully selected (N = 13). Data were collected by means of in-depth interviews, recorded with a voice recorder and later transcribed.

### 5. Discussion of findings

The themes emerging from the data collected are: managerial challenges, curriculum coverage, qualifications of the educators, educator absenteeism, resources, medium of instruction, culture of learning and teaching, socio-economic environment, parental involvement and learner responsibility. To facilitate readability, these themes are discussed in different sub-sections.

#### 5.1 Managerial challenges

According to Mazibuko (2007), principals need to guide and encourage various stakeholders in decision-making by advocating the ownership of the school's vision and mission. Maja (2016) views the main duties and functions of a principal as the provision of professional leadership and management.

The educators interviewed in the study claimed that schools become dysfunctional when principals do not apply effective leadership and management skills. One of the educators (F) stated that "...principals do not utilise human and material resources profitably in a manner, which supports effective teaching and learning".

The principals interviewed identified the main managerial challenges they are faced with in their schools as educator absenteeism, learner absenteeism, a lack of parental involvement and a lack of support. According to Principal B:

Lack of good quality administration and management systems from the school management team poses a challenge which is linked to insufficient managerial support provided from the district office to novice principals and deputy principals.

According to Spaul (2013), management of the education system should be improved by reducing unnecessary layers of bureaucracy, providing intervention tools that do not require high levels of capacity and providing supportive and corrective interventions that are inversely proportional to the school's performance.

According to the principals, the overcrowding in public schools resulted in principals having to teach and manage at the same time, which leads to insufficient attention being paid to the managerial requirements of a school. According to Principal D:

In well-funded schools, additional staff is appointed that are remunerated by the School Governing Body (SGB) and less or no teaching periods are given to the principals, allowing [them] to have more time to focus on the management of the school.

One of the constraints identified by the principals related to the lack of monitoring and evaluation systems to track curriculum coverage and assessment. According to Principal A, "Although public schools have well-intentioned policies, these policies are not implemented effectively due to a lack of managerial and administrative systems and capacity".

Principals in the under-performing schools also shared their disappointment about parents' poor attendance of or complete absence from parent meetings, especially when the performance of their children is discussed. According to one of the principals (C):

Parent meetings are held in the first week of each new school term to address learners' performance. The majority of parents usually attend meetings well when the learners are in grades 8 and 9, but in grade 12 parents do not attend these meetings, irrespective [of] when it is held.

The competence and capacity of school principals have a direct influence on the performance of a school (Spaul, 2013). It is therefore important that principals should be appointed purely on merit, that they should be allocated greater powers for school management and that they should be held accountable for their performance (Spaul, 2013). Principals, as leaders of their schools, should also set an example by engaging in professional development and participating actively in the professional development of staff (Schreuder, 2014).

## **5.2 Curriculum coverage**

Educators interviewed mentioned that the time allocation per week to teach Accounting is not sufficient. Educator (C) stated that "the time is not adequate for the congested curriculum topics and assessment".

This finding confirms that the four hours per week for teaching Accounting (which is less than the 4.5 hours allocated for the two languages and mathematics respectively) is not adequate (RSA, 2011). The inability to cover the curriculum should also be viewed against Jansen and Blanks' (2014) assertion that in South African schools, on average, learners receive instruction for only 40% of the contact time, which often results in the non-completion of the curriculum. Educators further shared their frustration that insufficient coverage of the economic and management sciences curriculum in grades 8 and 9 contributed to poor performance in Accounting, as the former lays the foundation for the latter. According to Schreuder (2009), a solid foundation in economic and management sciences is essential for the successful teaching and learning of Accounting from grade 10 onwards.

Educators also expressed frustration about when learners find it problematic to apply their knowledge. According to Educator F, "Learners cannot apply their knowledge of financial literacy in grade 12".



According to Principal (E):

Educators who teach EMS [economic and management sciences] in underperforming schools often lack the appropriate qualification in commercial subjects, [and] in well-performing schools learners in grade 9 are assessed to ensure that they have mastered the EMS content prior to choosing Accounting as a grade 10 subject.

One secondary school that formed part of this study has a programme where the Accounting educators provide classes to the grade 8 and 9 learners since these learners choose Accounting in grade 10. However, none of the underperforming schools have any assessment when it comes to subject choices by grade 9 learners.

### **5.3 Qualifications of the educators**

The qualifications of educators and the quality of education provided are intimately interrelated (Schreuder, 2009). Principals interviewed shared the opinion that the quality and qualifications of educators are critical in learners' performance. According to principal (B), "The educator is the only link between the classroom and the district and provincial offices".

Subject Advisor A agreed that "novice educators contributed to poor performance in grade 12 since the discipline is a challenge." According to this subject advisor, grade 12 educators in the underperforming schools "may be appropriately qualified to teach the subject, but they lack the experience and usually struggle with the discipline of the grade 12 learners in their early year[s] of teaching."

Educators highlighted that novice educators teaching grade 12 have little experience, and complained that there is no support from the school management team. The educators in rural schools are expected to teach grades 10 to 12 Accounting with no curriculum support from the school management, since they are often the only educators remotely qualified to teach Accounting. This confirms the findings of Maja (2016), who asserts that there is confusion among members of school management teams in as far as their roles and specific duties are concerned.

Our study revealed that due to the senior management's pressure on grade 12 learners to perform, experienced educators often refuse to teach grade 12. Subject Advisor A further stated that "[a] lack of adequate conceptual understanding of the subject curriculum content by educators in rural underperforming schools result[s] in the employment of inappropriate methodologies that undermine effective learning".

Educators are life-long learners, and should realise the need for self-reflection as a fundamental step for professional growth. However, according to Spaul (2013), educators in South Africa are unaware of their own long-term learning deficiencies and do not understand the full demands of the curriculum. Lemmer (2011) is of the opinion that an effective in-service training programme should be followed to provide sufficient time for educators to master new strategies. One of the primary challenges in South Africa is therefore how to improve educators' poor content knowledge after policies have been amended (Taylor & Moyana, 2005).

### **5.4 Educators' absenteeism**

Van der Berg et al. (2011) found that learners perform poorly in assessments due to 11% of instructional contact time lost due to educators' absenteeism. Absenteeism by educators leads to poor curriculum coverage or non-completion of the curriculum according to the timeframes in the Annual Teaching Plan. Principals interviewed mentioned that educators' absenteeism has a detrimental effect on the coverage of the curriculum and learners' motivation, and that it leads to learner absenteeism. One of the principals (A) stated that "educators who teach in rural schools are inclined to be absent on the first day and the last day



of the week to prolong the weekends.” Principals further mentioned that underperforming schools do not have the financial or human resources to appoint substitute educators when educators are absent.

The culture of learning at a school is negatively affected when educators and learners are absent from school for lengthy periods. According to Principal E:

the time allocation for Accounting is not adequate for the curriculum topics that must be covered, and when contact time is lost during school hours, learners refuse to attend the intervention programme and blame the educators’ absenteeism.

This statement supports the findings of Finlayson (2009) that common sense, supported by research, tells us that when an educator is absent from the classroom, student learning is not only disrupted but continual lack of teaching leaves gaps in the learners’ understanding which are almost impossible to catch up – thus, when that educator is repeatedly absent, student performance can be significantly affected in a negative way. The more days a teacher is out of the classroom, the lower their students tend to score on standardised tests (Finlayson, 2009).

In addition, one of the principals (C) mentioned:

In well-performing schools, educators monitor learners’ attendance and address challenges with the parents and the senior managers. Educators’ attendance at these schools [is] normally 100%. When educators attend a workshop during school hours, relief educators are appointed and remunerated by the school. The curriculum is completed even if the educator is not at school. Lesson plans are completed well in advance and monitored by the management.

## 5.5 Resources

There is a strong relationship between learners’ performance and the resources available to them (Rammala, 2009). The rationale of the South African Schools Act, 1996 is to ensure that all learners have access to quality education in order to address the inequalities of the disadvantaged communities (RSA, 1996). An interviewed principal (B) of a quintile 1 school mentioned that “receiving funds late in the academic year from government [has] serious implications to provide learning material.” Schools are categorised as quintile 1 and 2 based on their lack of resources. Quintile 1 and 2 schools are schools in the poorest communities, and are not allowed to charge school fees, so they are often referred to as no-fee schools (RSA, 2004). A principal (D) of a quintile 2 school further stated:

The school [has] not ordered the Accounting note writing books for the grade 12 learners due to [a] lack of funds, and requested parents to purchase these books. However, parents cannot afford these as they are often unemployed, resulting in learners who do not have stationery and calculators.

According to the principals interviewed, the quality of learning was further negatively affected when the new “no school fees” policy was implemented in the rural and township schools. The decline in the quality of education at these “free township schools” has resulted in an influx of township learners to better-performing schools in the urban areas. According to the principals, learners in urban schools have a comparative advantage as far as the geographic location and the functionality of schools are concerned. Poorly-performing schools in the rural areas lack access to the latest information communication technology, while well-performing schools are well resourced. One of the principals (B) mentioned that their school

does not have any network coverage, which obstructs the communication lines between the district, provincial and national Department of Education. Due to

cable theft and vandalism in the community, there are also no landlines.

The aforementioned issues require principals to depend on neighbouring well-resourced schools for correspondence with the Northern Cape Department of Education and other stakeholders.

Subject Advisor A shared the view that “the lack of appropriate resources in any subject had disturbing effects on the morale of the educator and ultimately the performance of learners.” Learners from performing and underperforming schools administer the same standardised National Senior Certificate examination regardless of available resources to their schools. “This resulted in a low morale among the educators and their learners in underperforming schools” (Subject Advisor A). This was confirmed by Principal C, who said that “educators’ and learners’ morale [was] low, and this affected the educators’ motivation to teach effectively.”

Our study found that a lack of ICT resources contributed to non-completion of the curriculum in practical subjects like Accounting. The department provided the curriculum support materials to schools through emails, but some schools do not have access to the internet. An educator (C) confirmed that they “are forced to use their own resources to access this information,” The educator further maintains “that all learners are educable if they are given well-trained educators and relevant learning support materials” but given the problems outlined above the mountain facing especially learners would seem to be unscalable, and the invidious situation is not resolvable because of the added mountains faced by the educators.

### **5.6 Medium of instruction**

According to Mazibuko (2007), learners whose primary language is not English, or who have limited language proficiency, face special obstacles to succeeding in school. This is one of the problems faced by most learners in disadvantaged schools as they, in most cases, use a language that is not their mother tongue as a medium of instruction (Mazibuko, 2007). Given the fact that learners from rural schools are nearly adequately exposed to English, means that they facing insurmountable problems, and even some degree of natural ability to learn Accountancy, disappears below the mountain of inadequate learning environments and ill-equipped teachers.

According to one of the interviewed educators (A):

With the exodus of learners from the township schools, learners travel to urban areas for more resourced schools. However, learners from township schools were not proficient in the language of learning and teaching.

Another educator (C) stated that “learners are not able to read and interpret question papers in English and are incapable of communicating with their educators or peers in English”. This has had a negative impact on their performance, since learners’ interest is to learn a specific subject and to interact with their educators and fellow learners about the different subject concepts.

### **5.7 Culture of learning and teaching**

According to Schreuder (2009), the ethos and learning culture of each school is quite unique. Schreuder (2009) further states that the culture of a school is important in the performance of learners and is often overlooked by policymakers. Our study revealed that at well-performing schools’ learners are encouraged to actively participate in the learning process and in the decision-making of the school. Educators in our study acknowledged that the environment at school needs to be conducive to the culture of teaching and learning.

According to one of the interviewed educators (B): "Academic achievements of learners are influenced by the attitudes of both the educators and learners towards learning, which ultimately can result in poor performance." Educator F mentioned that "learners in underperforming schools do not attend the intervention programmes of classes that are conducted after school and during the holidays".<sup>1</sup> This eventually resulted in poor performance in the National Senior Certificate examination.

Educators cited additional factors that influence the culture of learning, such as debilitating learning deficits. A concern for Educator D was that "learners were promoted to the next phase or grade without meeting the pass requirements". Teenage pregnancies were also prevalent in secondary schools and resulted in early maternal responsibilities for learners (Educator A). What is more, absenteeism was high among these mothers and even led to high drop-out rates (Educator A). These factors hampered the culture of learning and teaching at rural underperforming schools.<sup>2</sup>

### **5.8 Socio-economic environment**

It has been recognised that children from families of low socioeconomic status have higher chances of poor school performance (Karande & Kulkarni, 2014). The underperforming schools in this study represent rural communities where the rates of unemployment and poverty are high. According to Principal A,

Parents in that community have low levels of education which eventually led to unemployment. Nutrition deficiencies pose another threat to the academic performance of learners and when parents cannot afford to provide certain needs, it influences the child's self-esteem and performance at school.

According to Principal B, "Increased levels of drug abuse and violence in township schools made learning and teaching a hazardous experience."

Principals further mentioned that unemployed parents rely heavily on the social grants to support their children. People are unable to find work close to where they live, and this results in parents not providing parental supervision to their children. A principal of one school (D) stated that the parents of children at this school "are seasonal workers on farms with learners who join them on the farms during the school hours to earn additional income."

Educators mentioned that, on the one hand, there are no support mechanisms in place at home to deal with trauma, which has adverse effects on a child's performance at school. On the other hand, children who come from intact homes are less prone to repeat a grade at school despite their socio-economic background.

Our study revealed that the communities surrounding the performing schools have a high rate of employment. Parents are often self-employed and are available to support their children morally and financially. These schools are situated in the urban areas and are fully resourced. Parents ensured that the home environment contributed to the improvement of learners' performance.

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- 1 The non-participation of parents in information sessions, etc. is a serious problem, which can be associated with a long history of non-participation in children's schooling setups. Parents who are either illiterate or with little formal education do not understand the necessity of this activity and hence their children perpetuate the scourge of illiteracy (or very low literacy) in parents living under these circumstances. South Africa's very low placing in terms of literacy rates in Africa is among others one invidious outcome of this situation.
  - 2 This underscores the generally poor outlook for children from largely rural schools as a teen pregnancy puts an additional and often catastrophic burden on an impoverished rural household.

### 5.9 Parental involvement

Parental involvement affects children's educational outcomes positively and pertains to the time parents spend with their children on reading, helping with their homework and listening to the stories about their experiences at school (Sibanda, 2016). Principals in our study reported that the attendance of parents at parent meetings decreased as the learners progressed to the higher grades in secondary schools. The educators agreed that the condition at home can either promote or obstruct children's academic achievements:

Parents in rural areas are working in the cities so most learners are living with their grandparents. These learners are responsible for household chores. They spend less time with their books at home and this has contributed to poor performance at school (Educator C).

In addition, educators shared their frustration with how unstable families contributed to poor academic performance: "[These] parents showed no interest in their children by not attending parent meetings" (Educator D). One of the principals (E) was of the opinion that

... parents at underperforming schools did not even collect the report cards at the end of the term, and that parents with limited educational background placed additional strain on their children's performance.

Our study found that parents of children in rural schools lack content knowledge about a subject at secondary school level. Consequently, they are unable to provide meaningful assistance to their children in secondary schools. However, educators were of the opinion that even if parents have low education levels, they should provide moral support, supervise homework and ensure regular attendance at school.

### 5.10 Learners' responsibility

According to Nghambi (2014), learning as a process is determined by readiness and commitment of both educators and learners. Effective learning can only take place if the learners maintain motivated and uninterrupted learning. Principal B stated that

learners' negative attitude towards learning results in contact time being interrupted. Notional time is used to address unruly behaviour that disrupts the learning process, as discipline is a challenge in the underperforming overcrowded rural schools.

Educator F shared the opinion that

children who lack discipline at home are not determined to succeed at school and misbehave since they do not account to anybody at home. In performing schools there are minimal challenges with discipline seeing that there are various systems in place to address it. Learners' negative attitude towards learning results in poor performance and that determined their academic achievements.

The factors identified through the data collection process should not be viewed in isolation, since aspects such as language, socio-economic status, culture of learning and teaching, geographic location, functionality of the school, and inequalities in learning outcomes are all reflected in the dimensions of a school. It is difficult to separate these factors from one another as no single factor is more important than the other.

## 6. Conclusion

The findings of this study show that there is an underperformance in grade 12 Accounting in South Africa, and more specifically in the Northern Cape. Despite efforts by the Department of

Basic Education in South Africa and Provincial Government Education Departments, it seems that the number of learners who pass Accounting in the grade 12 National Senior Certificate is decreasing annually. This is of great concern, not only for the Accounting profession, but also for the economy of the country, which depends on financial information provided by accountants. The study has shown that there are multiple factors that contribute to the poor performance of Accounting learners in grade 12. These include the socio-economic environment, school culture and management, qualification of educators, curriculum coverage and absenteeism, resources, medium of instruction, parental involvement and the learners themselves. If these factors were to be addressed by the Department of Basic Education in cooperation with Provincial Government Education Departments, it can lead to an improvement of the performance of grade 12 Accounting learners.

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## Author contributions

Grace Dunn was responsible for the data collection, analysis and discussion of the findings while Chris Hendriks did the literature review and wrote the article