

The Detrimental Effects of Apartheid on Education: Effect on Current Accounting Teachers in South Africa

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This study investigates the teaching and learning of the Cash Flow Statement in secondary schools in South Africa and proposes solutions to the problems. Six secondary schools in the Free State Province in Lejweleputswa District were chosen to participate in the study. From the chosen schools, twelve teachers were selected to participate. Respondents comprised of 60% female and 40% male; all were teachers teaching Accounting to Grade 12. The qualitative research method was used to collect the data from the teachers by means of questionnaires and in-depth individual interviews as the main data collection methods. The results highlight lack a of training for teachers and the attitude of teachers and learners. Old policies of the apartheid government contributed towards problems teaching the cash flow statement. Poor foundation regarding subject content caused a negative attitude towards the cash flow statement. Lastly, the language of learning is a problem for most learners. The study recommends that learners should be taught the basics of Accounting in lower grades and that teachers must be empowered.

Key words: *Accounting, Cash flow statement, Challenges, Teaching, Attitude, Knowledge*

1. Introduction

The education and training system during apartheid was characterised by three significant landscapes. Primarily, the South African education structure was labelling and not treating learners equally. White people during apartheid were not treated like black people because the system was split along race and ethnic lines and drawn up according to the principles of apartheid philosophy. The system used to train teachers during apartheid was not the same for white and black. Blacks were excluded from high quality education, compared to whites who had access to high quality education. There was no transparency or fair leadership within the

black education training system and blacks were not engaged in terms of contributing to the choice and development of training curriculums (Booyse, Le Roux and Wolhuter, 2011).

Learning about the cash flow statement was for higher grade learners only. It was noted by the researcher that some of the teachers in secondary schools in South Africa had themselves not learned the cash flow statement at school. This motivated the researcher to investigate the problems of teaching and learning the cash flow statement in secondary schools and to propose solutions to the problems.

Poor performance of learners in Accounting, and the cash flow statement in particular, has been a concern for Accounting teachers, Department of Basic education, and parents. According to Kew and Watson (2013), the cash flow statements and projections express business results or plans in terms of cash in and out of the business, without adjusting for accrued revenues and expenses. The cash flow statement does not show whether the business will be profitable, but it shows the cash position of the business at any given point in time by measuring revenue against outlays (Dempsey, Watson and Joubert 2011).

The cash flow statement should be prepared monthly during the first year, on a quarterly basis for the second year, and annually for the third year. Cornelius and Weyers (2011) assert that it consists of the following: cash flow from operating activities, cash flow from investing activities, cash flow from financing activities, cash and cash equivalents as well as balance at the end of the financial year, which are elements of the statement of cash flow.

The challenge regarding Accounting and the cash flow statement is the language used in the subject, the environment in which the teachers teach the subject, the training received by the Accounting teachers during apartheid, and the subject matter of the topic cash flow statement. The curriculum in South Africa changed, especially in Accounting, in terms of new terminology and Accounting concepts, and it is not easy for Accounting teachers to be familiar with new terminology and concepts, especially in connection with the cash flow statement (Modise, 2017).

2. Purpose of the study

This study aims at identifying the factors that contribute to the challenges in teaching and learning the cash flow statement at secondary schools in the Free State Province in South Africa and proposes the strategies that could be used to improve teaching and learning of the cash flow statement.

3. Methodology

The study used qualitative and quantitative data to get an in-depth understanding of the factors that contribute to the challenges in teaching and learning cash flow statement.

4. Participants and setting

The sample for the questionnaire survey consisted of twelve secondary school Accounting teachers (T), further referred to as T1, T2, T3, T4 ... and T12, who were selected from secondary schools which the researcher visited during the supervision of practice teaching. Six secondary schools in the Lejweleputswa District of the Free State Province were chosen to participate in the study. Twelve teachers from the chosen schools were selected – the respondents comprised 60% female and 40% male teachers who were currently teaching Accounting in Grade 12. The teachers were chosen by means of purposeful sampling because (1) they taught Accounting, (2) they agreed to participate in the study, and (3) they had at least three years' experience.

5. Data collection and procedure

The questionnaires, interviews and June Accounting results of Grade 12 learners were used to determine their performance in Accounting. In particular, the cash flow statement was used to collect data from the respondents. The interview schedules were designed to cross-check teachers' challenges with the cash flow statement by asking questions and giving participants the freedom to express their views about the teaching and learning of Accounting and the cash flow statement (Hendricks 2016). The results were analysed, based on the question items (cash flow statement) in the Accounting question paper, to determine learners' performance on the cash flow statement.

6. Ethics

Permission was granted by the ethical committee of the Department of Basic Education in the Free State Province, South Africa, to do the research. Teachers were informed about the procedure for doing the research in accordance with Cohen, Laurence and Morrison (2007). Participants provided written consent. The researcher collected the data at schools in the Free State Province of South Africa, since this was a suitable and accessible place to do so. The names of respondents were not disclosed, in accordance with ethical principles.

7. Data analysis

Open coding procedure was used to analyse the data (Hesse-Biber and Leavy 2011). Data were organised into categories, brief summaries and described in expressive themes. Data obtained from the questionnaires were analysed using frequencies in order to determine the percentages of the participants' responses.

8. Theoretical Rationale

According to Cornelius and Weyers (2011), Accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions, and events, which are in part of a financial character, and interpreting the result thereof. As per this definition, Accounting is simply an art of record keeping. The accounting process and principles start with the accounting equation and understanding of the accounting principle before the transaction can be processed to the journals and ledger and transferred to the financial statements (Cloete and Maritmuthu, 2008).

Cornelius and Weyers (2011) indicate that the transactions and events must have at least financial characteristics. The inauguration of a new branch of a bank is an event without having financial character, while the business disposed of by the branch is an event having financial character. Accounting also interprets the recorded, classified, and summarised transactions and events. Accounting has to do with the diversification of management and ownership, globalization of business and society gaining more interest in the functioning of the enterprise. The importance of communicating the Accounting results has increased and, therefore, this requirement of communicating and motivating informed judgment has also become part of Accounting as defined in the widely accepted definition of Accounting (Cornelius and Weyers 2011). According to the Department of Basic Education (2008), the subject empowers learners with knowledge, skills, and values that focus on financial accounting and managerial Accounting and equip them with auditing skills and prepare them for work.

There are different approaches that can be used to teach Accounting, for example the Accounting equation approach, the ledger account, the balance sheet approach, subsidiary books, cash flow statement and bank reconciliation statement. It is important to start with an approach that the learners will easily understand and a method that will make sense to them. The teacher must make use of the approach and methods which he/she will be able explain and demonstrate to the learners in a clear and logical way (Tzagari,2016)

Department of Education (2008) regard homework as an important tool which gives the learners an opportunity to evaluate themselves in order to determine whether they have understood and are able to apply the various concepts. Furthermore, it comprises of lesson content application to the various concepts, and it also comprises of the content taught. Learners must be motivated and encouraged to do their homework, as this would give the teacher the opportunity to determine whether remedial teaching was necessary or not. Department of Education (2008), Accounting as a subject develops the cognitive skills of learners. As a result of this, he /she can apply the experience he/she has learnt in various other fields.

According to Tzagari (2016),the problem-solving method can be used since it stimulates learners' active involvement, initiative, ability and interest in finding solutions to the problem. The teacher should take the initiative in stimulating involvement. All learners should be given

an opportunity to participate in the discussion and should be given the opportunity to draw a conclusion at the end of the lesson. Learners should be encouraged to do research on their own. The advantage of this method is that learners have the opportunity to express their own opinions and views on a matter. It is a good method due to the fact that they are able to listen to the better-informed learners and in that way they can learn a lot and might come to a better insight into the matter (Tzagari, 2016).

9. Findings and discussion

Table 1 below summarises the profile of the teachers who participated in this study according to their gender, age, qualifications, subjects completed in grade 12, major subjects at University/college of education, and experience as Accounting teachers at schools.

Table 1 The Profile twelve (12) Teachers from the selected schools

Teachers	Gender	Age	Qualifications	Subjects completed in Grade 12 at school	Major subjects completed at University/College	Experience
1	Male	46	Teachers Diploma and ACE	Consumer Studies, Business Studies and Accounting	Business Management and Accounting	25
2	Female	45	Degree and ACE	Business Studies, Accounting and Economics	Business Studies and Accounting	20
3	Male	43	Teachers Diploma and ACE	Accounting and Business Studies	Economics and Business Studies	18
4	Female	46	Teachers Diploma	Economics, Business Studies and Accounting	Business Studies and Economics	20
5	Male	46	Degree	Accounting, Business Economics and Economics	Accounting, Business Studies, and Economics	23
6	Female	40	Diploma and PGCE	Economics, Business Economics and Accounting	Accounting, Economics and business Studies	15
7	Female	47	PGC and Diploma	Economics, Accounting and Business Studies	Economics and Business Studies	23

8	Female	50	Teachers Diploma and ACE	Economic, Accounting and Business	Business Studies and Accounting	27
9	Male	18	Degree	Accounting, Business Studies and Economics	Business Studies and Economics	7
10	Female	44	Teachers Diploma and ACE	Accounting and Business Studies	Accounting and Business Studies	16
11	Female	42	Teachers Diploma Degree and ACE	Business Studies and Accounting	Business Studies and Accounting	17
12	Male	18	Degree	Business Studies and Accounting	Business Studies and Accounting	18

The respondents who participated in the study were highly knowledgeable teachers and the majority were well-experienced. It is thus evident that the response from the Accounting teachers related to was based on actual experience of teaching Accounting and the cash flow statement. According to the data, 7 (58,3%) held Diplomas in Secondary Education and Advance Certificates in Education, while 5 (41.6%) held university degrees. 8 teachers had specialised in Accounting, while 4 had specialised in Business Studies and Economics and had done Accounting at grade 12 only.

Table 2 below shows the performance of Grade 12 Accounting in the June examination paper questions 1 to 5. Question 5.2 is specifically on the topic of the cash flow statement.

Table 2. Analysis of grade 12 June results per questions

Question No	1.1	1.2	2.1	2.2	2.3	3	4	5.1	5.2
Topic	Inventory Evaluation	Value added tax	Bank reconciliation	Debtors age analysis	Creditors reconciliation	Company concepts and Income statement	Company analysis and interpretation	Assets disposal and tangible assets note	Cash flow statement and significance
Marks allocated	40	12	38	06	12		60	70	24
Name of learners									
A	08	00	12	00	01	15	15	08	03
B	10	03	10	00	01	23	23	07	02
C	10	00	14	00	03	20	20	12	04
D	04	00	01	02	01	21	21	12	04
E	05	00	13	00	01	23	23	07	09
F	07	01	12	00	00	42	21	10	03
G	14	00	26	04	03	21	42	22	04
H	03	00	06	00	00	32	21	12	06
I	10	00	06	00	04	30	32	20	11
	10	00	16	03	04	17	30	20	08
	81	04	116	9	18	244	248	130	53

The table above reflects the performance of 11 learners during the June examination, according to questions 1 to 5. The results include the marks obtained by learners in the cash flow statement.

Two learners obtained 33% or above and eight learners obtained less than 30% in the cash flow statement. This indicates a majority of learners struggle with the cash flow statement in secondary schools in South Africa.

Most of the Accounting teachers (90%) made comments such as these about the teaching and learning of the cash flow statement: lack of knowledge, deprived of the opportunity to do the cash flow statement at schools, poor attitude towards the cash flow statement, lack of support by teachers and parents, and discouragement from doing the cash flow statement. These themes are considered next.

10. Findings

Lack of knowledge about cash flow statement

Many of the Accounting teachers (80%) made the following comments about the lack of knowledge about the cash flow statement.

It is evident that the pedagogical ‘knowledge base’ of Accounting teachers – including all the required cognitive knowledge for creating an effective teaching and learning environment – is a challenge in South African schools. Most of the teachers who did Accounting during the apartheid era are not competent to teach the cash flow statement in their schools because they have not done the cash flow statement. Most of the respondents asserted that they were not taught the cash flow statement; therefore, it was difficult to teach their learners because they themselves had not been exposed to the cash flow statement.

“I have not done Accounting Higher Grade at school when I was a learner” (Respondent 3, female, 43 years, Accounting Teachers, secondary school, years’ 18 experience).

“When I was a learner at school my teachers did not teach us cash flow statement because it was difficult for my teacher therefore he also affected us also.” (Respondent 9, female, 45 years, Accounting Teachers, secondary school, 19 years’ experience).

“I normally ask another teacher to come and teach my learners the cash flow statement” (Respondent 7, female, 47 years, Accounting Teachers, secondary school, 23 years’ experience).

After 1994 and the introduction of the new curriculum, there were attempts to improve teachers’ Accounting knowledge, especially that concerning the cash flow statement, in order to raise learner attainment. However, in South Africa, despite many years of Accounting professional development programmes aimed at redressing the devastating effects of apartheid schooling and apartheid teacher education, there is little evidence to show we have made much progress at the level of the learner. It is clear that Accounting teachers still lack knowledge regarding the cash flow statement.

According to the results, the poor foundation of Accounting laid in lower grades by unqualified teachers is another challenge to be contended with. Teachers' attitude is another challenge that the teaching of the cash flow statement in schools had to contend with. Some teachers display a negative attitude towards the cash flow statement since they were not trained on it. This is worsened by the fact that some teachers are not willing to learn the cash flow statement. Other teachers will choose to teach sections that they find easy to teach and leave out those that they find difficult, in particular the cash flow statement. According to the Department of Education (2014), teachers have been empowered in terms of content and methodology of teaching the subject, but the problem of Accounting teachers regarding content knowledge is still a challenge according to Accounting teachers. The study conducted by the Department of Education (2014) indicated that 10 000 teachers leave government schools and only 5000 join the teaching profession. The study further indicated that young people choose other professions over the teaching profession.

Deprived of an opportunity to do cash flow statement.

80% of the respondents indicated that they were not given the opportunity to do Accounting at higher grade. This prohibited them from doing the cash flow statement, since the cash flow statement was intended only for higher grade learners at school. Respondents were told what to do and had no freedom of choice regarding whether they did Accounting at higher grade.

“Cash flow statement was part of high grade before 1994 therefore not all of us were allowed to choose higher grade at school” (Respondent 2, female, 45 years, Accounting Teachers, secondary school, 20 years' experience).

‘I have done standard grade at school and I was not interested in cash flow statement’ (Respondent 8, female, 50 years, Accounting Teachers, secondary school, 27 years' experience).

“I have done standard Grade at school “ (Respondent 5, male, 46 years, Accounting Teachers, secondary school, 23 years' experience).

The problem experienced by the teachers when they were learners at school, regarding choosing subjects and grade, created a gap in their professional knowledge.

According to Archer, Ledwaba, Snyman and Van Der Merwe (1994), the Standard Ten Accounting textbook covered the Accounting content at a level equivalent to standard 8 (Grade 10). The section and exercises prescribed for higher grade were marked with an asterisk (*), those for the standard grade course with a dagger (†), those for the lower grade course with a double dagger (‡), and those sections and exercises not marked with any symbol were for learners of all three grades. Learners at that time were not allowed to make their own decision regarding selection of subjects, nor to do Accounting at their own choice of grade. This suggests

that the majority of teachers who attended school during apartheid were simply not allowed to do the cash flow statement and, because of the apartheid system, most of the teachers lacked knowledge regarding the cash flow statement. The fact that the Accounting content was divided into higher grade and standard grade during apartheid, and that learners had to choose between the two, created a negative attitude towards higher grade content because it was deemed difficult. Much recently published literature points out that rural schools still lack the necessary infrastructure and that low level teaching and learning are current in such areas (Chikoko and Khanare, 2012; Bafour, Mitchell and Moletsane, 2008). Accounting teachers, as part of such rural communities, would therefore also be marginalized and disadvantaged and thus highly pressured to keep abreast with Accounting developments in the business world. The system of education in the past was designed in such a way that black and white were not receiving the same education and training. According to the Department of Education (2014), 90% of our public-school teachers received a three-year training, instead of four years, and lacked subject knowledge because their training was not sufficient.

Lack of support from teachers and parents

Concerning lack of support from teachers and parents regarding the cash flow statement, around 95% of Accounting teachers reported that it was difficult to get support for their Accounting learners from other teachers and parents.

Many of the teachers (85%) made the following comments about the lack of support.

“I normally ask another teacher to come and teach my learners the cash flow statement“ (Respondent 7, female, 47 years, Accounting Teachers, secondary school, 23 years’ experience).

“When it is the time to teach cash flow statement I become frustrated because it is difficult to teach cash flow statement” (Respondent 11, female, 44 years, Accounting Teachers, secondary school, 16 years’ experience).

“The cash flow statement was not compulsory to all of us, we had a choice to do it or not since Accounting was divided into higher grade or standard grade” (Respondent 6, female, 40 years, Accounting Teachers, secondary school, 15 years’ experience).

The results showed that the majority of the teachers sought help from other teachers with the cash flow statement, but chose to be absent during the class, which undermines the possibility of being empowered and learning the skills and techniques from fellow teachers. The introduction of Curriculum 2005, after 1994, brought with it many transformations in the teaching, learning, and assessment of Accounting. These changes are evident in the Accounting curriculum and the education policies in South African schools at the time. The implementation of the National Curriculum Statement (NCS) and the introduction of Economic and Management Sciences (EMS) as a new integrated school subject (Department of Education,

2002) had a further direct bearing on teaching, learning, and assessment procedures, approaches and there was insufficient support for teachers (Ngwenya and Maistry, 2012; Gouws 2008).

Discouragement from doing cash flow statement.

The majority of participants indicated that during their schooling they were told that the cash flow statement was for brilliant learners and those who were not brilliant could not do the cash flow statement. The claim was that the cash flow statement was intended for learners who were good at mathematics.

“We were told at school that cash flow statement was part of higher grade and therefore we were not fit to do cash flow statement since it was for higher grade” (Respondent 12, female, 44 years, Accounting teachers, secondary school, 18 years’ experience).

“Cash flow statement was for learners who were good in mathematics” (Respondent 4, female, 46 years, Accounting teachers, secondary school, 20 years’ experience).

“The cash flow statement was not compulsory to all of us, we had a choice to do it or not since Accounting was divided into higher grade or standard grade” (Respondent 6, female, 40 years, Accounting teachers’, secondary school, 15 years’ experience).

“When I was a learner at school we were told that cash flow statement was for learners who are brilliant only” (Respondent 10, female, 39 years, Accounting Teacherss, secondary school, 11 years’ experience).

It is evident that learners in the past were categorised before they could even try to begin something. Their capability was undermined by their teachers and they were not given an opportunity to prove their capability. Booyse, Le Roux and Wolhuter (2011) reported that the fragmented, unequal and undemocratic nature of the education and training system had profound effects on the development of the economy and society. The education provided was distorted and undermined the human potential, with consequences to the social and economic development of the country. This has resulted in an extreme shortage of skills, labour, and low productivity. More important apartheid competitions against numerous economies owing to the protected struggle of resistance has left the worst legacy, namely the virtual breakdown of schooling and a poor culture of learning.

11. Summary and conclusion

The results of this study suggest that Accounting teachers find it difficult to teach the cash flow statement in South African schools. They need support and need to be empowered in terms of teaching the cash flow statement. The extended support of stakeholders and continuous professional development of Accounting teachers must take place in South African schools.



Accounting teachers who are not comfortable to teach must be empowered to use new methodology and a learner centred approach to teaching the cash flow statement. Many feel frustrated, feel little support, feel incompetent and even hopeless. The findings indicate a dire need to focus on intervention programmes and innovative ways to support Accounting teachers in teaching the cash flow statement in South Africa schools.

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