

TEACHERS PERCEIVED MEANINGS OF A LOCALIZED ACCOUNTING CURRICULUM IN LESOTHO: AN ASSET-BASED PERSPECTIVE

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ABSTRACT

This qualitative paper was conducted to explore Accounting teachers' perceptions of the changed and or localised Accounting syllabus in Lesotho. This qualitative study used questionnaires as a tool for collecting information from ten teachers from in five schools. These teachers were the representatives of teachers from northern, central and southern parts of the country. Questionnaires were distributed and collected the following day through the respective principals in a very short time. The study used open-ended questions that allowed them to freely express their attitudes, experiences and opinions as they were completely anonymous and not subject to stressful time constraints. Findings of this study revealed that some Accounting teachers encountered problems that hindered them from successfully implementing the localised curriculum. Some of these findings found when exploring teachers' understandings those changes is four-fold: Firstly, their understandings of the curriculum changes, 2) their attitudes towards those changes, and 3) their perceptions about the required to support, as well as their training and professional development opportunities which seem to be the most appropriate path to structure and guide this investigation. Findings also revealed their perceptions of what is required to support them in terms of training and professional development opportunities, seemed to be the most appropriate path to structure and guide this investigation.

Keywords: Professional Development, Perceptions, Localised, Conceptualisation, Change, Accounting Syllabus.

INTRODUCTION

Education system of Lesotho was way back adopted from the British while it was still under its colonization. During those hard times, Basotho were educated to serve the needs of South Africa in the mines because education was the business of the missionaries. It was established then that such education prepared students for white collar jobs. Lesotho like other countries which were colonies, had to pay fees to Britain to obtain services such as examination setting and marking. Lesotho made several attempts to localise its education system so that it is relevant to the needs of Basotho after obtaining its independence in 1966. In 2013, Lesotho started to phase out its ordinary COSC to LGSCE so that it suits the needs of the society. Since teachers were involved in the old COSC curriculum, introducing the new curriculum implies the need of training for teachers so that they have a thorough understanding of the principles and practices of the proposed change (Lekhetho, 2013).

Therefore, it was subsequently important to train teachers in order to equip them with skills and techniques to sufficiently carry out all aspects/elements of localisation. However, there were concerns that localising O-level would also mean training examiners and strengthening the collaboration between the key curriculum stakeholders, which are the Examination Council of Lesotho (ECOL), the National Curriculum Development Centre (NCDC), the inspectorate, and

the teachers Curriculum (Raselimo & Mahao, 2015). The reform process was also hindered by a lack of common understanding between NCDC and ECOL regarding what exactly is meant by localisation of education in Lesotho. The success, or lack thereof, in the curriculum implementation lies mostly, though not solely, with the teachers as they are implementers of such reform. Hence this study seeks to find their perceptions or understanding of what this change means to them as well as the challenges that they face in trying to implement it. Most importantly, the study explores the demand and challenges that are brought by the localised curriculum and how teachers perceive and understand this change.

THE PURPOSE OF THE STUDY

This study explored teachers' understandings or judgement about the new curriculum and other aspects of change such as the quality of teacher training offered, teachers' attitudes towards the change, and teachers' practicality of the change, as factors that affect the implementation of changes and innovations.

OBJECTIVES OF THE STUDY

- To examine how Accounting teachers' perceived (attached meaning) to the localised Accounting curriculum
- Explore what influences the attached meaning
- Explore the impact of their perceptions to the classroom practice

THEORETICAL FRAMEWORK

Asset-based Approach

The study is underpinned by the Asset-based approach. Asset-based approach is an approach that was developed by John L. McKnight and John P. Kretzmann in 1993 intended to initiate a process that will help the community to fully mobilise its assets around a vision and a plan to solve its own problem. It is a theory for the sustainable development of communities that is based on the strengths and potentials of the assets and resources it has. Assets and resources in this study refers to the skills, capacities and social resources that teachers have (Eloff 2006). Community assets can be assessed in three levels: identifying assets; mobilising assets and managing assets. The first level involves assessing or identifying the resources, skills, and experience available in a community; organising the community around issues that move its members into action and then determining and taking appropriate action (mobilising assets). This method uses the community's own assets and resources as the basis for development and empowers its people by encouraging it to use what they already possess.

The first phase or level helps in saving time to deal with challenges of the identified assets. That is, who these assets are, their qualifications. The second phase deals with mobilisation of assets, putting these assets into action, guiding them and supporting them throughout the implementation process. Supporting teachers would help them to cope with challenges they experience and promoting resilience. Monitoring and supporting teachers also result in positive changes in teachers in aspects such as teamwork and welfare among teachers. The last phase involves managing assets. It aims at helping teachers to work collaborately with others, building relationships and creating networks and partnerships. By making teachers reflect and revise their experiences they will be able to be managed and maintained.

LITERATURE REVIEW

It has been a need globally to phase out those traditional subjects and teach subjects that will enable students to compete around the world and succeed in life (Curriculum and Assessment Policy 2009). The localised Accounting curriculum was previously called Principles of Accounts and has similarities and slight differences in the wording compared to the previous one. In this study, curriculum and syllabus will be used interchangeably to refer to Accounting curriculum. Although the aims for the latter, Accounting, are modelled on that of Principles of Accounts, the most notable difference is with the last aim of the localised Accounting curriculum, which requires learners to develop knowledge, skills and attitudes to establish businesses that are environmentally friendly which was the case with the old one (ECOL, 2013). The idea of localisation is also evident as significant in his study that achieving the objective of preparing learners for life and employment requires weighty curriculum changes for global competition. So, this is the reason for development of the Curriculum and Assessment Policy. On face value, it appears as if teachers' responsibility for the teaching of Accounting will not be difficulty, if any at all, to shift from one syllabus to the other (Lekhetho, 2013). Subsequently it does not only involve content, but also teaching methods and strategies as well, it is then important to train teachers in order to equip them with skills and techniques to sufficiently carry out all aspects or elements of localisation.

Living in the knowledge age compels education systems to have a different set of objectives and characteristics that would enable students to have long-life learning. This implies that in this knowledge age era, or knowledge economy as it may be referred to, memorisation of facts and procedures is not enough for success. Hence, students need to be equipped with skills and knowledge that help them survive in the changing world. In the context of the workplace, employers often seek these diverse set of skills from their workers for them to stay relevant and succeed at work. Therefore, workers are expected to understand the complex concepts so that they can creatively generate new products, ideas and new knowledge. So, the employability skills have to be incorporated in subjects taught in schools so that they enable students to take their responsibility their own continuing, life-long learning (OECD 2008). Not only has Lesotho decided to localise its curricula but also its examination because of pressure from CIE regarding localisation that each country must have its own curriculum and examination. The argument for this is that the designing or localising both curricula and examinations, also necessitate accreditation of students' qualifications to international standards because they will enroll in other universities worldwide, therefore, they need to be considered internationally qualifying too. Hence, the study sought to find what meaning teachers have attached in the localised syllabus.

The reason(s) for shifting to the new syllabus, need to be communicated to the most relevant stakeholders and in this sense, teachers, they have to understand the need for change as the implementers themselves and they can only find a need when they are involved in all stages of curriculum change. Abudu & Mensah (2016) showed the importance of including teachers in the design of curriculum that when they take part they contribute to the successful implementation because they know the needs of the learners therefore, they can develop some skills and contribute to their knowledge in the design process. This is because without acceptance and buying-in by all major stakeholders, a long-lasting systematic change cannot occur. When teachers understand change, they can find it easy to implement it as proposed. Similarly, it is important that teachers understand the need for the changes, what the changes imply, the extent of them, what their role in implementing those changes will be and how they will be affected by the change in terms of efforts, adjustments and investments to be made.

Teachers can only design the learning activities when they understand and can interpret the meaning of change itself. In this way that they can be able to select and sequence the learning pace in a manner that suits the learners.

Therefore, it is essential that teachers have a thorough understanding of the principles and practices of the proposed localised Accounting syllabus. Literature shows that teachers are often frustrated by curriculum changes owing to lack of clear technical expertise to carry out teaching responsibilities. It is in the light of this that teachers should be considered as key players in the educational sector and it is critical that they play a central role in curriculum development and must take part since they can feed their field experiences about what and how to teach into the work of the curriculum team in designing a curriculum to suit different schools.

When teachers are not part of the curriculum change, it becomes stressful for them to cope with change and it might lead to unplanned implementation as they can use their views and understanding to achieve the goals. As the agents of change, it is essential to include them as they know how learners learn and the activities relevant at each stage which can lead to teachers making the change their own. Literature has shown that while attempting to make any curriculum relevant, there is a problem with coordination of reform activities since there is always lack of common understanding by key stakeholders. So, the same thing applies with localised Accounting syllabus, teachers and curriculum designers do not sing from the same hymn book (Raselimo & Mahao, 2015). The little or no teachers' involvement in curriculum development could be worrisome since teachers are key to the success of any curriculum because certain barriers may limit their ability to take part in this curriculum implementation process (Abudu & Mensah 2016). Hence, teachers are likely to support the process if they understand it and experience a sense of ownership of it.

In order to improve the quality of teacher workforce, teacher preparations have to be tightened by making strong entry requirements that would improve student outcomes and deter relatively few potential teachers as policy. Teacher professional development is needed in the areas development of skills to create more teaching and learning time in class as well as addressing effectively student discipline, behaviour problems and classroom management skills (Boakye & Ampiah, 2017). Teachers generally feel professionally obliged to improve their skills and understand and accept that there is a need to undergo change, and that renewal happens slowly and with some difficulty in their professional careers when they are not well prepared for teaching. Constant support, guidance and follow-ups are also considered essential in the current teaching practice as lack of training can pose serious challenges to the implementation of a curriculum. As posits, the experience of curriculum change is one of the greatest challenges was to implement the previous curriculum, as there was inadequate advocacy, orientation, training and development of teachers before they implemented the new curriculum.

The hasty introduction of the LGCSE did not give teachers enough time to prepare themselves so they had to find their way with the changes and arrangement of the content since they did not have a chance to prepare for the syllabus. This localisation is considered a major change because it has affected the curriculum content, methods, approaches, materials, subtracting or adding to what already exists. Hence teachers have to be given support and adequate time to prepare for effective teaching. The effective management of change requires the change managers to balance the opposing forces to employ appropriate approaches strategies that will enable them to shift the balance in the direction of the planned change.

Other challenges are that teacher preparation programmes which did not prepare them for the real task they must accomplish because they give too much attention to theory at the expense

of practical skills. These teachers are often placed in hard-to-staff-schools with insufficient and are often given the most challenging assignments regardless that they work under conditions that do little to foster their success. Being isolated from their colleagues, they receive little guidance and mentoring, and virtually no useful feedback about their developing skills and abilities.

In order to effectively implement the localised Accounting curriculum, teachers who shifted from the Principles of Accounts need to be empowered and placed in a position to infuse their teaching with learners' everyday experiences by continuously integrating the content of the syllabi with both school and community life. In the light of this contends that the implementation can become a challenge for teachers given that in most cases the teacher training on the new innovation is only done for a day or two, as a result teachers are overwhelmed when they are to put the theory that they barely understood into practice. The success, or lack thereof, in any curriculum implementation lies mostly, but not solely, with the teachers as they are implementers of such reform. Intense staff and teacher development and training is crucial to success of implementation, as teachers need to change their strategies and adopt new ideologies.

Lack of resources in the classroom cause extreme stress on both students and teachers because they will not prepare for class in advance when there are no resources. Lack of resources in the classroom does not only distress them but they are not able to learn to their fullest potential because they are not being given the proper resources. According to DFID (2007), books are the main instruction material which is the most cost effective input affecting student performance and the inadequacy supply is assumed to leave students with nothing to read in order to prepare for class. The absence of textbooks or inadequacy makes teachers handle subjects in an abstract manner, portraying it a dry and non-exciting activity. Hence, it is better to have enough materials in order to raise the quality of education and increase productivity with learning materials provided for a better teaching and learning.

METHODOLOGY

As teachers hold beliefs about teaching, how it should be done, what it entails and about students, hence, their views and understandings are important to consider in order to provide a more accurate interpretation of the localised syllabus. This qualitative study used questionnaires as a tool for collecting information from ten teachers from five schools in the southern, central and northern regions of the country in a very short time Table 1. The study used open-ended questions that allowed them to freely express their attitudes, experiences and opinions as they were completely anonymous and not subject to stressful time constraints (Creswell, 2014; van Wyk & Taole, 2015). This encouraged them to feel courageous to provide truthful responses which allowed the researcher to analyse it using qualitative methods. The questions were completed and submitted back to the researchers. Analyses of the data were done in such a way as to capture the common themes across individuals, using factor analysis which is another way of condensing data of many variables into few variables. While going through all responses provided by accounting teachers, the researchers averaged the responses and created the factor independent variables. This is because the researchers did not know exactly in which way the responses move. So, the factors were created based on how teachers' responses trended. In order to transparently examine teachers' practices, the researcher decided to look at the human aspects such as attitudes, feelings and values which are not included in the making of the syllabus.

Questionnaires for Teachers

Table 1		
PERCEIVED MEANINGS OF THE LOCALIZED ACCOUNTING CURRICULUM: ASSET-BASED PERSPECTIVES		
Gender	Male	Female
Age		
Number of years in the teaching profession		
Qualifications		

1. *Were you informed when this new curriculum was introduced? If yes, by whom?*
2. *To what extent is the new curriculum different from the old one? Give examples?*
3. *In your opinion, do you find a need for this change? Justify your answer*
4. *What is your understanding about the localized curriculum?*
5. *In your opinion do you think it will prepare students for the world of work? Explain*
6. *Did you receive any training to implement this new curriculum? If yes, how long did it take? If not, how do you teach without training?*
7. *How do you perceive training? Was adequate for you teach the new curriculum?*
8. *How regular do get support from relevant stakeholders? Explain*
9. *What challenges do face in implementing this new curriculum?*
10. *Are there teaching and learning materials for this new curriculum?*
11. *Do think the localised curriculum is applicable to the world outside schooling? Explain*
12. *What is your general opinion about this new curriculum to policy makers?*

FINDINGS AND DISCUSSIONS

The study found that the localised Accounting syllabus has been revised to accommodate international terminology while keeping local example in use to make it relevant and easy for Basotho. In this case, currency, names of businesses and owners. It is also viewed as more applicable because it is longer abstract rather more responsive to the direct needs of society. Hence, students are equipped with skills and knowledge that will help them survive in the changing world as employers often seek a diverse set of skills for workers to stay relevant and succeed at work. So, the employability skills have been incorporated in the subject to enable students to take their responsibility their own continuing life-long learning (OECD 2008). The weight that has been put in it, make students to be globally relevant since it equips them with occupational skills that are of great demand in the workplace and development of right attitudes to work which the previous syllabus did not have. This has also been put forth by that being recognised internationally also implies that the syllabus prepares students to be employed worldwide. This concurs with that introduction of a new syllabus should fulfill with the goal of producing scientifically literate citizens who are capable of competing nationally and internationally and who will contribute towards the economic growth of their country, hence its standard had to be raised up to meet this goal.

The findings also revealed that it is more applicable than the old one, in that, it is relevant to the practices in the workplace and whatever is practiced in class becomes reality. This makes learning easier as students give practical examples and this implies that no memorisation of facts and concepts apply in this curriculum. This has been articulated by that school curriculum is relevant when it prepares students for tertiary education, vocational training and professional occupations. It might also mean reasoning to the ones using it especially in the workplace where there is a need to explain a change adapted. It has also been established that when students apply these skills, in their own communities they would create jobs for themselves and for other people

which in turn, increase the country's economy. In practice, one can become an independent accountant (consultant), be employed in finance department and teach accounting.

However, teachers revealed that Accounting is about principles and rules (by the already established body of knowledge) that need thorough explanation for the easy application which need trained teachers. These teachers have to be trained as the way of teacher quality and development as new topics have to be introduced. Teachers indicated that the new topics added specifically VAT and others are challenging since they have to find, understand and conceptualise them by themselves before they go to class. They argued that these topics are too important not to be addressed at a three-day workshop since workshops are too short but intended to cover more content. This has been emphasized by that implementation can become a challenge and overwhelming when teachers are trained on new innovation only for a day or two and expect teachers to have grasped everything in one time. Based on the results, these new topics need to be addressed before the implementation because they are challenging for teachers to teach for they cannot be dealt with thoroughly during workshops. If these are not addressed with immediate effect, teachers will continue to struggle to teach topics like these ones if they are introduced without crucial consideration. This has been specified in literature that training that takes a very short period, are not always effective for the implementation of such a change. This was also uttered by that teachers have to be given enough time to prepare themselves so that they can arrange content and find their way with the changed curriculum. This also means that teachers capacity has not been identified to enable curriculum change take place easily. When teachers as assets, are not mobilized and managed they cannot play out the expected roles in the implementation as their strengths and potentials are not identified before and during implementation.

The study also revealed that there are unlimited resources for teaching the localised syllabus. In helping teachers to successfully implement this new syllabus, necessary resources are needed because they are some of the contributing factors that impact on proper effective implementation of curriculum changes. This coincides with that, lack of resources in the classroom can cause extreme stress that unable students to learn to their fullest potential when there are inadequate resources to use. It was found that there were no textbooks prescribed to assist teachers in implementing the introduced change. Indeed, textbooks and are other resources need to be available to make teaching and learning easier and more effective and without textbooks, creativity can also be dimmed because teachers have no reference to strengthen their knowledge and teaching as a whole. Lack of resources in the classroom can also cause extreme stress on both students and teachers because they will not prepare for class in advance when there are no resources available. This corresponds to that lack of resources in the classroom does not only distress them but they are not able to learn to their fullest potential because they are not being given the proper resources. And this becomes more challenging to those teachers placed in hard-to-reach schools with no access to resources on internet even if they would like to.

The other challenge that the study also revealed is that, the new curriculum is a practical subject that need to be practiced time and again, so students need to be given exercises for practice. It becomes difficult when there are no resources to use. Solutions to the questions cannot be randomly guessed like that, one needs to work and apply learned knowledge hence there is a need for more practice to allow deep understanding. Therefore, workshops should have been held to give support to teachers to effectively play their roles. The syllabus is also demanding in the sense that it adds to the workload of the teachers so much that they feel burdened with the changes when they are not trained. The best way is to assist teachers to see

changes as opportunities for professional growth, for renewal and for preventing the drudging routine that their teaching might turn into. In this sense, curricular change should be assumed to be an opportunity to refresh teachers' professional lives as articulates. Moreover, when their training and education do not respond adequately to the bulk of recent demanding changes, that will call for an increasing variety of roles to be performed, which, in turn, are affecting their professional identity. In fact, although teachers (seen as curriculum developers) have been dealing with greater responsibilities and demands, the training and support provided to them are far from being responsive to their needs. These findings concur with that, even principals do not provide enough support to teachers because they lack knowledge of the curriculum; therefore, they are not in a position to help the teachers. Hence teachers fail to plan certain aspects of the curriculum when not assisted. This agrees with that teachers can feel obliged to improve their own skills so that they can accept change slowly when their professional development is considered or addressed. That would show support and guidance with follow-ups in their current teaching.

Unlike with the previous syllabus, examination for this new curriculum encompasses everything that is learned by the students with regard with Accounting. When assessment or examination is based on certain topics, students and teachers tend to concentrate on what they think will be on the examination based on their previous experience. Therefore, the feedback, which comes as the form of results, is deceiving in that it does not show what a learner knows. The assessment criterion for the localised syllabus has also changed from memorisation of what might appear in the examination. The common format of the former examination has been dealt away with. Assessment forms have the basis and features of teaching and learning therefore, teachers need to know how to integrate the assessment methods into the teaching and learning. With this syllabus, the examination encompasses everything that has been taught and this avoids the old practices where teachers were drilling their students to pass the examination because they were able to predict what examination would be like. Students have to be prepared to understand everything. On the other hand, covering a wider range of topics than the former makes teachers not to give more attention to theoretical topics that practical ones.

The results of this study revealed teachers lack training because change was introduced while they were already at work that is teaching and as indicated earlier Accounting is about principles therefore, training is essential to implementers. Lack of in-service training sometimes as a form of seminar or workshop has to be arranged to highlight teachers of the changes made so that they can respond to those changes accordingly. When there are no trainings arranged and facilitated for teachers they may feel lost on some areas of the new curriculum. Teachers have a special responsibility in relation to content knowledge, as they are the primary sources of knowledge that can potentially lead learners to understand subject matter. Therefore, it is essential that they are confident in the knowledge of the subject(s) they teach. Since teaching Accounting needs creativity there is a need for workshops for training them because it becomes difficult for teachers to effectively fit for the situation. Training would lead to lifelong education, ability to think logically in order to transfer skills from familiar to unfamiliar situations. When teachers are made part of curriculum design as subject specialists, they will be committed, dedicated and competent in teaching what they were really understand. There is a need for seminars organised by schools to equip teachers with relevant skills. There must also mentors who give support to the novice and experienced teachers.

CONCLUSION

MoET has decided to localize Accounting curriculum to make it relevant and responsive to the needs of Basotho. Though it has been localised, the value or standard of the content has not been compromised in relation to making it global. Though it is the case, teachers as the assets of the ministry have not been considered significant before and during this change so as to make them accept it. There are so many benefits and challenges that teachers experienced. These include: lack of training and support; lack of professional growth opportunities to improve skills; teaching and learning materials that enable both teachers and students the full potential which lead to the use of teacher-centred methods. Not only this syllabus brought challenges to both teachers and students but also there are benefits that it wills students to be globally considered for jobs. This has been indicated in literature that teachers need to be supported in order to help them cope with challenges as a way of promoting resilience. Mobilisation of assets can help them work collaborately with others, building relationships and creating networks, hence they will be managed well.

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