



Exploring Perceived Human Resources Factors Influencing the Performance of Grade 12 Accounting Learners in North West Secondary Schools in South Africa

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ABSTRACT

This study explored the perceived human resources factors influencing the performance of accounting learners in North West secondary schools in South Africa. Despite the significant role that secondary school accounting education is perceived to play in shaping the development of accounting professionals, few studies have focused on investigating the effect of human resources on accounting learners' performance in secondary school. The study sought to understand the human resource factors influencing the performance of accounting learners in North West secondary schools in South Africa. The study's findings may assist the school management to improve human resource utilisation towards the achievement of a better accounting learners' performance. To address the gap in the literature, a mixed method sequential explanatory study was conducted in North West districts with 183 School Management Teams and 61 educators. The sequential explanatory study aimed to explore the perceived human resources factors influencing the performance of Grade 12 Accounting learners in secondary schools in the North West Province, South Africa. The findings from the quantitative phase showed that human resource factors such as pedagogical subject content knowledge and skills held by the educator are perceived to influence learner performance. In the second phase, the qualitative approach validated and explained the various human resource factors that influence accounting learners' performance in North West secondary schools in South Africa. School management should ensure that they employ adequate accounting learners to teach accounting in schools. This is so because accounting requires a pedagogical content knowledge and skills in teaching and learning. In conclusion, it is recommended that schools interested in improving learner performance should identify and address context-specific perceived human resources factors that influence learner performance within their schools.

KEYWORDS

Accounting; learners' performance; human resource; secondary schools; South Africa.

ORIENTATION AND RESEARCH PURPOSE

This study aimed to explore perceived human resource factors influencing the performance of Grade 12 Accounting learners in North West secondary schools in South Africa. The importance of the accounting subject in secondary schools is underscored by the fact that throughout the world every sector in the economy depends on accounting knowledge, information, and measurement of financial performance. Studies provided evidence of the significant role of accounting in different sectors. For example, Vazakidis et al. (2010); Kouriati et al. (2021) as well as Argilés and Slob (2001) discussed the importance of Accounting in the farming sector; while Wakula (2020) and Pallot (1992) discussed its importance in the public sector. Moreover, Allan et al. (2011) focused on renewal energy; and Putra (2019), and Nyathi et al. (2018) studied small-medium entrepreneurship. Accounting is one of the subjects in the national curriculum in South Africa and is recognised as significant for measuring, processing, and disseminating financial information about economic sectors in the country (Department of Basic Education, 2012). Despite its critical national economic and social important outcomes associated with the subject in all sectors of the economy, a decline in the number of students enrolled for accounting and poor Grade 12 Accounting learners' performance in South African schools remains a challenge. Omebe (2014) suggested effective human resource management by educational management teams in schools building human capacities that foster improved learner performance. School Management Teams (SMTs), which consist of principals, deputy principals, and Head of Departments (HoDs), together with the educators, are responsible for the implementation of educational curriculum within schools. There is consensus amongst scholars that the organisational performance of any institution is dependent on human resources (Anwar & Abdullah, 2021; Lloréns et al., 2021). Human resources encompass the skills and abilities of people within an organisation that are regarded as a critical asset for the successful attainment of any organisational goals. Competencies and performance of the educator have been identified in empirical studies as some of the major determinants of learner performance (Magulod 2021; Ranjbar & Soodmand, 2021; Turetsky et al. 2021). Regarding the achievement of educational outcomes, Romlah and Latie (2021) explained that the quality of learner educational attainment is dependent on the educator as a human resource.

Mupfudze and Mapolisa (2021) recognised the importance of exploring factors influencing learner academic performance in exit examination levels, thereby emphasising the importance of such an understanding to evaluate and measure the attainment of educational goals within an economy. Evidence from the Department of Education National Examination Report (2020) indicates that the number of accounting learners enrolled nationally decreased from 140 474 in 2015 to 128 853 in 2016, and plummeted further to 92 767 in 2020. It is evident that there was a 28% decline in enrolment for accounting between the years 2016 and 2020. The overall performance trends from 2016 to 2020 revealed that students that achieve 40% and above ranged between 42% to 52%, suggesting that the majority of accounting learners only achieved between 30% and less than 40% (Department of Education National Examination

Report, 2020). Various provincial departments of education have noted the decline in learner enrolment and underperformance in accounting as a challenge. For instance, in 2018 35 139 learners in the Gauteng province were enrolled in accounting; however, in 2019 this number dropped to 14 768 (Department of Basic Education, 2020). Similarly, the Limpopo Department of Education Subject Improvement Plan Report (2018) indicated that from 2014 to 2018, the number of schools offering the accounting subject declined from 1097 to 882, and learners enrolled for the subject also decreased from 17 320 to 14 188 (News SA, 2019). Worth noting, the Department of Education had and continues to put in place several intervention measures aimed at improving the performance of accounting learners. The Department of Education National Examination Report (2020) highlighted the reduction of time management pressure by splitting the Grade 12 Accounting assessment into two papers (combined with a total of four hours to complete a 300 marks examination in contrast to the previous three hours). The Department of Education National Examination Report (2020) explains that the splitting of the examination into two papers allowed the distribution of content during the assessment. Moreover, individuals such as educators, subject advisors, and other professional bodies also contributed through intervention strategies. Despite interventions from various stakeholders, the performance of accounting learners remains unsatisfactory, suggesting that additional strategies for improving learner performance should be explored.

The challenge that arises is the decreased number of previously disadvantaged learners enrolling for accounting at the secondary school level where there are growing concerns about a shortage of chartered accountants in South Africa, which is adversely affecting industries (Mkhize, 2017; Terre Blanche, 2019). If the observed challenges are left unresolved, the accounting subject is likely to become extinct, thereby depriving South African learners of an opportunity to pursue a career in accounting or finance related discipline. The following problem question can be posed in terms of the continued observed decline in the enrolment and learner performance; are perceived human resource factors influencing the performance of Grade 12 Accounting learners?

This suggests that differences in learners' performance may be explained by the differences in the skills, knowledge, expertise, and competences of the teacher with which implementation of the curriculum is done in the classroom. As a profound point of departure from previous research, this study focuses on exploring perceived human resource factors influencing the performance of Grade 12 Accounting learner's in North West secondary schools in South Africa.

This study is guided by three objectives:

- To explore the principals' and deputy principals' perceived human resource factors influencing the performance of accounting learners.
- To investigate the head of departments' perceived human resource factors influencing the performance of accounting learners.

- To establish the educators' perceived human resource factors influencing the performance of accounting learners.

Theoretical framework

In this study, the performance theory was adopted to explore the influence of human resource on learner performance. The performance theory recognises individual performance as the main predictor of the attainment of desired organisational goals. Sonnentag and Frese (2001) point out that organisations require high performing individuals to meet their goals and to deliver the products and services they specialise in despite any stress. Schools are organisations that focus on implementing the teaching and learning of a curriculum to achieve the desired national educational outcomes as reflected by learner attainment. Interpreted within the context of the performance theory, educators are human resources that are responsible for the implementation of the national curriculum to achieve the desired educational goals. The performance theory distinguishes performance into behavioural and outcome aspects of performance (Sonnentag & Frese, 2001). The performance theory implies that it establishes an understanding of the human resource factor's role influencing learner performance in schools, and the effect of the behavioural and outcome aspects of the performance of the teacher.

Sonnentag and Frese (2001) explain that behavioural aspects relate to the actions performed by an individual in the workplace to cope with stress and achieve set organisational goals. Behavioural aspects in the context of the educator encompasses the tasks that an educator does in the school, such as facilitating teaching and learning, lesson planning, assessment of learners, management of the classroom, and portraying leadership in instructional activities. Behavioural aspects are different from performance aspects which Campbell *et al.* (1993) describe as the tasks that one is employed to perform with an organisation. Interpreted from the human resource perspective, employees within the organisation should be in possession of skills and competences that enable them to perform their tasks. Gathumbi (2013) maintains that the performance enables the educator to undertake a complex series of actions that integrate skills and knowledge to produce a valuable result. Outcomes are the consequences of the individual behaviour, whilst outcome in the performance aspects are dependent on other factors besides the individual behaviour. Gathumbi (2013) adds that for effective implementation of performance theory, educators can employ various teaching and learning strategies. The performance theory explained human resource factors that influence performance in an organisation. The following section presents a literature review that primarily focuses on exploring these elements.

LITERATURE REVIEW

Advances have been in the literature that human resource is a predictor of performance in any organisation and schools as institutions. There is evidence that human resource capacities possessed by the educator determine long-term learner academic achievement (Liu & Loeb, 2021; Romlah & Latief, 2021). The literature highlights several practical implications of

behaviour performance aspects of the teacher, that have an impact on learner performance across subjects, for example, teacher pedagogical knowledge and competences and administrative skills (Hashmi, 2014; Kleickmann et al., 2011). Hashmi (2014) further explained that some schools are struggling to recruit the human resource that has adequate teachers' competences and capability, arguing that this poses a threat towards the attainment of learners' performance. Eaglesham (2020) and Hashmi (2014) raised the importance for schools to ensure efficient teacher recruitment and the need for capability such as knowing the content to teach, an understanding of the teaching materials that will aid in teaching, and creative and critical thinking. Kleickmann et al. (2011) underscore that teachers need to have content knowledge and pedagogical content knowledge as it is a key competence that affects learners' progress. Seezink and Poel (2011) affirm that teacher's professional development should be centred on developing their skills and competences. This is because a lack of competency might result in poor teaching and learning of accounting as a subject. Sonnentag and Frese (2001) identified job performance as influenced by several personal attributes of the employee such as the person's abilities, personality, education, training, experience, and self-management. This implies that SMTs and educators should consider these human resources variables when considering learner performance.

The Curriculum and Assessment Policy Statement (CAPS) (Department of Basic Education, 2012) describes accounting as a subject that requires learners to be able to record, analyse, and interpret financial and other relevant data to make informed decisions, present and/or communicate financial information effectively. These afore-mentioned learning outcomes highlight the behavioural and outcome performance that educators should be able to achieve in their assigned task of teaching and learning in accounting. Terre-Blanche (2019) found that the teaching and learning of accounting in secondary schools is a major factor influencing the shortage of talent in the accountancy profession. This finding is consistent with Baard et al. (2010) who identified the overall academic performance (in Grade 12 results) as a strong predictor of success in first-year accounting at university. The failure to achieve the desired attainment in secondary school accounting education raises a major concern because it reduces and deprives the learners' prospects of pursuing chartered accountancy or a finance-related professional. Fry *et al.* (2009) observed that most accounting learners were discouraged from pursuing Accounting at university if they struggled with grasping the subject in secondary school. Van Romburgh (2014) suggested that accounting school teachers might be ill-equipped with the relevant teaching and learning methods that may enhance learners' performance.

Ngwenya (2014) recommended that educators should develop the ability to construct assessments that enable learners to be creative and also attain the aims outlined in the CAPS. Grieser et al. (2018) confirm that another competency of the teacher is to have a pedagogical understanding of the content of the subject taught. Understanding this from the performance theory perspective entails that an educator should have certain behavioural and operational performance competences. Stringham (2015) affirms that an educator should be able to

communicate accurate content, concepts, and explanation of a given curriculum in an assessment. Such competences that an educator should possess may include the ability to use different teaching, learning, and assessment strategies to achieve the desired learner academic attainment. Research by Molise (2017) laments that there are deficiencies relating to teachers' content knowledge and competence of accounting teachers in both rural and urban schools. This may be a result of inadequate human resources employed to teach Accounting. Generally, accounting as a subject is considered very difficult. This makes for fewer people pursuing accounting as a profession, particularly in the teaching of accounting. As such, there tends to be difficulty in recruiting the appropriate human resource for teaching accounting in secondary schools. Additionally, human resource management (HRM) is seen to incorporate specific practices and processes, formal policies, and overarching human resource philosophies where an organisation's employees are secured, developed, retained, and rewarded (Cloete, 2016). Omebe (2014) adds that HRM should be considered in schools to ensure that the appropriate educators are appointed in the teaching and learning of a given curriculum. This suggests that SMTs are expected to ensure that the appropriate educator is recruited to teach accounting to ensure improved performance of learners in accounting. This is as a result of those who venture into the field of accounting who may only do so for the financial gains; hence, only a few personnel are available to teach accounting as a subject.

METHOD

Research Design

This study followed the explanatory mixed-method sequential design. This design is carried out in two phases. This involves the collection and analysis of quantitative data, followed by the collection and analysis of qualitative data (West, 2012). Given the scarcity of empirical evidence on human resource factors affecting accounting learners' performance in secondary schools, this study will benefit from an explanatory sequential approach. According to Boru (2018), explanatory sequential design is useful for gathering a more detailed understanding where little information in the quantitative phase exists. This implies that the use of explanatory sequential design enabled quantitative data to be used to identify constructs or variables that can further be validated, explained, interpreted, or contextualised in detail with the qualitative findings.

Sample

A sample total of 183 SMTs and 61 educators in Ngaka Modiri Molema District (NMMDM) in the North West Province were randomly selected from 61 accounting secondary schools in North West province. The participants are combination of 97 males and 86 females. The accounting educators utilised are educators with three to five years of experience in teaching accounting subject in secondary schools. A structured questionnaire and interview were used to collect data. The emerging constructs/factors in the questionnaire were statistically analysed, presented, and further validated with the themes found in the qualitative analysis through the

aid of ATLAS.ti. The Appendix shows the reliability and validity test of the factors from data collected from SMTs and educators.

Research Instrument

Several measures were taken to ensure the rigour, validity, and reliability of the findings from this study. Cronbach's Alpha was used to test the reliability of each factor in the questionnaires to measure the internal consistency among the *items/variables* associated with a factor. The Appendix shows that the Cronbach's Alpha for the items under each of the factor in the study is at least 0.6 indicating that variables were valid. According to Babbie (2010), a validity test measures the extent to which the study reflects the real meaning of the concept under consideration. A Confirmatory Factor Analysis (CFA) was used to confirm the validity of each factor (Dasgupta et al., 2017). The validity test in the Appendix also shows that all the estimated paths from CFA for all the items remaining in the instrument are significant at a 5% level of significance (p -values < 0.05); therefore, each of the items in the table significantly belong to their respective factors (Garritz, 2013). This implies that all the factors are reliable. Ethical considerations for this study were also observed and attained.

Data Collection and Data Analysis

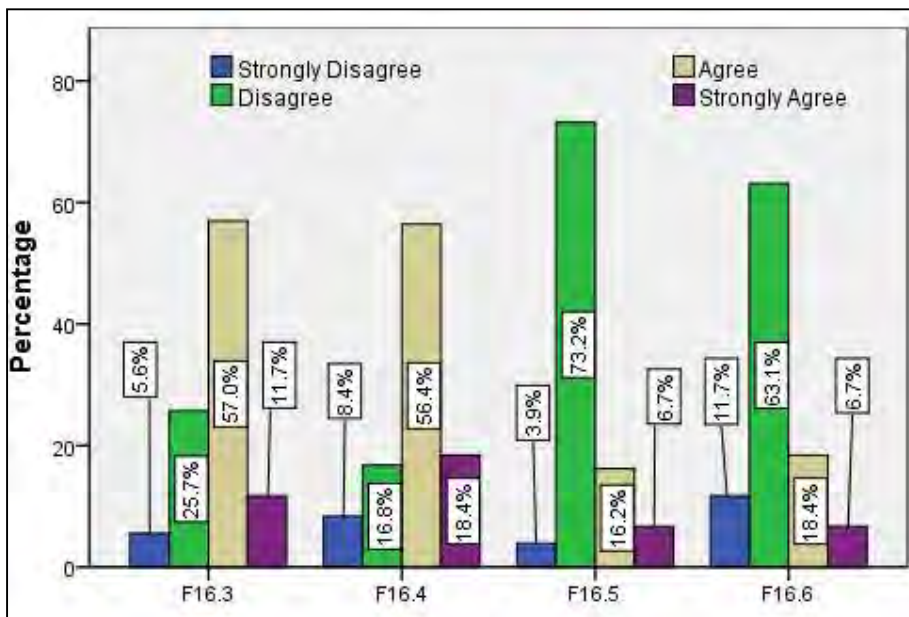
Factors F16, F17, and F18 represent the findings from principals, together with deputy principals, HoDs, and educators respectively. The emerging constructs from the quantitative phase were validated using a qualitative detailed interview. This enabled the researcher to validate and explain the emerging themes from the quantitative phase of the study. According to the principals and deputy principals, the human resource factors that influenced the performance of accounting learners are presented in Figure 1 below. These were analysed using Factor F16 for SMTs sub-items F16.3, F16.4, F16.5, and F16.6. Where the sub-items represented the following: F16.3 = experienced educators are used for the teaching of accounting; F16.4 = educators that specialise in accounting education; F16.5 = educators in possession of finance or chartered accounting qualifications but have no pedagogical knowledge; and F16.6 = educators that understand the principles and content relating to the didactics of accounting but have inadequate qualifications.

RESULTS AND DISCUSSION

Figure 1 shows that principals and deputy principals strongly agree to agree, whilst others strongly disagree to disagree that some human resource factors influence learners' performance. This indicates that principals, deputy principals, and HoDs have some mixed perceptions about the effect of human resources on learner performance. For instance, in item F16.3, 11.7% strongly agree and 57% agree, while 25.7% disagree and 5.6% strongly disagree that the use of experienced educators in the teaching of accounting has an impact on learner performance. This suggests that some principals and deputy principals disregard the basic human resources principles that require employees to be in possession of skills and knowledge

that enable them to perform their responsibilities. Similarly, item F16.1 shows that 18.4% of principals and deputy principals strongly agree and 56.4% agree, while 16.8% disagree and 8.4% strongly disagree that educators that specialise in accounting education are used to teach accounting. This suggests that some schools are using educators who are not qualified to teach accounting. The findings in item F16.5 show that 73.2% disagree and 3.9% strongly disagree that educators that do not have the relevant knowledge of Financial Accounting and Chartered Accounting education improve learner performance. The findings in item F16.6 show that 6.7% strongly agree, 18.4% agree, 63.1% disagree, and 11.7% strongly disagree that educators that understand the principles and content relating to the didactics of accounting are used to teach accounting.

Figure 1. Principals and deputy principals' perceptions on the influence of human resources on the performance of accounting learners



In the second phase of the study, qualitative data was collected to validate and provide an explanation to the constructs emerging from Factor F16, as presented in items F16.3, F16.4, F16.5, and F16.6. This section presents the responses from the interviews with principals on the perceived influences of human resources on learners' performance.

Figure 2. Principals' views on human resource factors influencing the performance of accounting learners

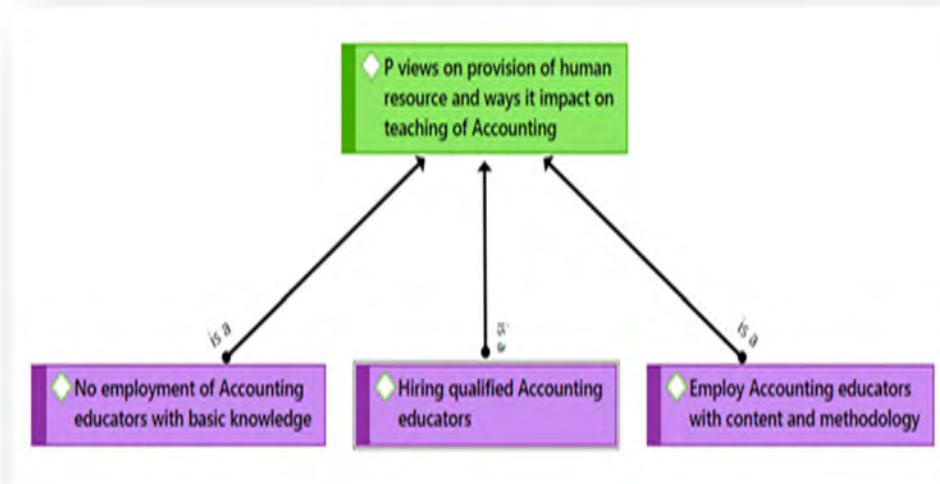


Figure 2 shows that principals hold the view that human resource has a positive effect on learners' performance through its influence on teaching and learning. It is evident that all the principals have different views; they have a shared common belief that qualified educators with both subject and pedagogical content knowledge in accounting contribute to improved learner performance. P1, P2, and P3 represent peculiar verbatim words from the three principals who were interviewed during the qualitative phase:

For human resources, if we have the relevant accounting educator, I believe learners' performance in accounting can improve... We struggled to get accounting educators with relevant qualifications. From our educators, three have the relevant qualification, while one has a BEd in Education, majoring in accounting. The rest have qualifications in Advanced Certificate in Education (ACE) programmes, and one has a BCom Economics and Postgraduate Certificate in Education (PGCE) [P1].

Based on the above comment, it is evident that P1 believes that learner performance can be attributed to the qualification that an educator has. P2, below, shares similar sentiments that a relevant qualification can equip the individual educator with subject content knowledge and didactics:

Our department has killed education by closing education colleges, now we are begging for human resources. We took someone with PGCE rather than an education degree. That is where we got it wrong because they do not have the full methodology to teach. They cannot come up with strategies to teach difficult topics. If we hire a full educationist in accounting, then the performance would be good. Our accounting educators here

always say that they were trained to be Accountants, not to teach. They, unfortunately, couldn't make it as Accountants, and thus settled for teaching. As a result, they enrolled in a one-year PGCE programme which does not cater for all teaching and content methodology. [P2]

P2 highlights the challenges associated with employing educators who are perceived to have inadequate teacher education training. P2 holds the view that acquiring a PGCE qualification does not sufficiently equip educators with training on the methodology of teaching and learning. However, P3's response asserts and reinforces the idea that good learner performance depends on the skills and knowledge of the educator.

The right accounting educator will enhance good performance. I would not encourage schools to employ educators that have basic knowledge on accounting because they do not have grounded knowledge. [P3]

These perceptions validate and explain the construct that emerged in F16.5, where respondents strongly agree to agree that employing suitably qualified educators with adequate pedagogical and content knowledge improves learners' performance. Based on the verbatim comments provided, it is evident that all the principals discourage the practice of employing accounting educators who are not suitably qualified because this contributes to poor learner performance. These perceptions are consistent with the views of Anwar and Abdullah (2021) who expounded that the performance of any organisation is dependent on the effectiveness of its human resources.

Furthermore, Figure 3 depicts the responses of the deputy principals who were interviewed in the qualitative phase of the study in a bid to validate and explain the construct that emerged from the analysis of Factor 16 presented in Figure 1. The Deputy Principals (DP) form part of the school management team that is responsible for strategic planning of the human resource need of the school as such they were interviewed in this study.

Judging by the views depicted in Figure 3, it emerged from the interviews conducted with the deputy principals that they all share the common view that the lack of adequately qualified educators can negatively influence the teaching and learning of accounting. It can be concluded that although DP1, DP4, and DP5 recognise the need to employ suitably qualified employees to teach the subject of accounting, they acknowledge that schools are facing challenges of finding such qualified educators.

For human resources, we also struggle. Our accounting educator only has an ACE qualification; however, if the number of learners enrolled in Accounting improves, then we will look at hiring a better educator... Our accounting educator does not have the relevant skills but we are working on it because this a commercial school. accounting is a commercial subject and we do not want to let it die. [DP1]

Figure 3. Views of deputy principals' on human resource factors influencing the performance of accounting learners



The picture painted by [DP1] suggests that the use of unqualified educators to teach accounting is a contributing factor to an observed decline in the enrolment figures. This observation confirms the views of Romlah and Latief (2021) as well as Liu and Loeb (2021) who suggested that the decreasing enrolment of accounting learners and poor performance were associated with poor teacher pedagogical content, knowledge, and competences to teach accounting. Similar concerns can also be detected from the responses cited below:

Our accounting educator holds an Honours in Education degree, majoring in accounting and business Studies. We make sure that we get the best accounting educator that will also be good in other EMS subjects. She teaches EMS and Accounting. We are hoping that the learners' interest in choosing accounting as a subject increase. [DP4]

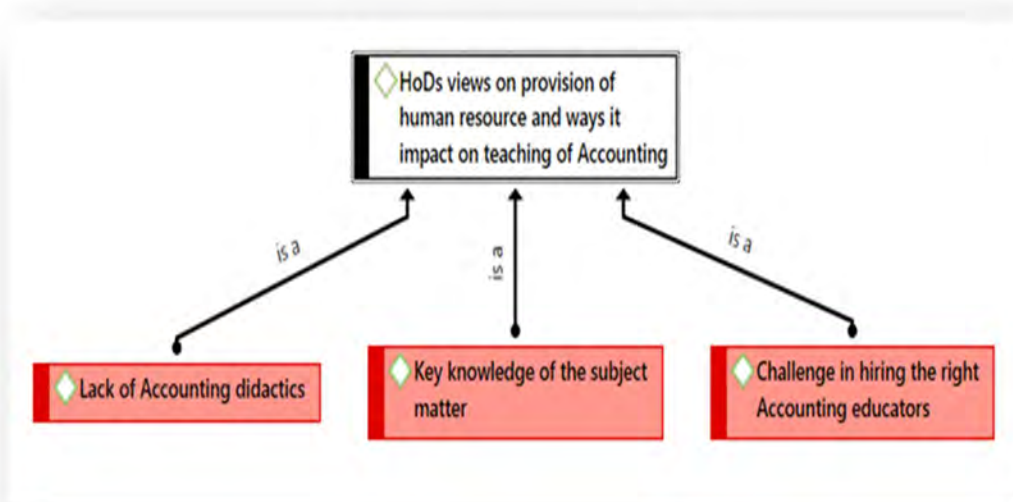
Currently, we are struggling with the adequate human resource to teach accounting. We have employed more than four accounting educators in the past two years, but their performance was not great. We are planning to phase out accounting because the students are small in number, unlike in business studies and economics. [DP5]

These perceptions indicate that despite an understanding of the importance of hiring qualified educators to teach accounting in school, SMTs are facing challenges in attracting such human personal. For instance, DP4 reported that his school has a qualified educator to teach accounting. However, it remains a concern that schools such as those of DP5 are struggling to get adequate educators; thus, they are considering discontinuing accounting as a subject. The responsibility of recruiting competent educators lies with the principals and deputy principals, together with other SMT members and the Department of Education district officials. Such

information provides a basis for the SMTs and department officials to design and implement a human resource strategic development plan to support the offering of accounting in secondary schools.

HoDs as members of the SMTs views on human resources and its influence in teaching and learning of accounting were captured and depicted in Figure 4 below.

Figure 4. Views of HoDs on human resource factors influencing the performance of accounting learners



The importance of finding suitably trained educators to facilitate teaching and learning in secondary schools is reinforced and reflected in the views of the HoDs (as depicted in Figure 4). The HoDs views are centred on three constructs, namely lack of accounting didactics, key knowledge of the subject matter, and challenges in hiring suitably qualified accounting educators. These are human resource factors that are affecting learner performance across the schools that participated in this study. It is evident from the HODs' responses that they are concerned and thus the challenge in recruiting qualified and competent educators should be addressed. The views of the HoDs indicate the challenges of a lack of accounting didactics and lack of key knowledge of the subject matter as imminent operational risks that arise from unqualified educators can negatively influence the teaching and learning of accounting. The perceptions of the HoDs are consistent with Cloete (2016) who attests that human resource is an important element that every organisation should consider enhancing performance. Verbatim comments of the HoDs that were interviewed are shared below:

Some of the accounting educators that we have are from the Chartered Accounting (CA) and Financial Accounting (FA) routes with PGCE, which is somewhat okay for us even though we would prefer someone with a strong BEd background. [HoD1]

For human resource, I think if the knowledge exists, the person can perform well regardless of the qualification". Let me be sincere; I do not have the qualification, but I have the skills. I only completed ACE and have accounting secondary school knowledge. My qualification is not in line with the current requirement. By the way, I did mathematics and accounting in Grade 12 at this very school but since I was a good accounting student the principal absorbed me. Therefore, I have been teaching Accounting for 15 years at this school. I have tried to upgrade my qualifications to the minimum level, but this is still not in line with the current qualification. [HoD2]

HoD2 is of the view that qualifications do not matter if the educator has the content knowledge. This is an indication that some HoDs do not see the need to employ qualified educators to teach the accounting curriculum. These perceptions run parallel to that of the human resource principles which explain that employees should be in possession of skills and knowledge that enhance their performance.

Human resource needs to be relevant, although at times it is a challenge to get the right candidate. [HoD3].

The human resources employed to teach accounting in the school are not all experienced. Most of them lack accounting didactics in teaching accounting, hence it is challenging. [HoD6]

Based on these responses, it can be interpreted that whilst most HoDs perceived the hiring of qualified educators who have accounting content and didactics knowledge as necessary for safeguarding learners' performance, a few members hold a different view. It appears from the responses of HoD1, HoD2, HoD3, and HoD6 that in practice, HoDs hold different perceptions about the influence of human resources on learner performance. In particular, it appears that whilst some HoDs believe that competent accountant educators should be in possession of relevant qualifications, others hold the view that qualifications do not matter for an educator to teach learners successfully.

Advice on the above findings can be inferred from Elger (2012) who expounded the theoretical constructs of the performance theory which posits that better performance is obtained when management teams recruit the appropriate educators with both subject and pedagogical content knowledge. The afore-mentioned assertion leads one to conclude that employing educators without the required knowledge, skills, and values poses a risk to the learners' performance.

The Educators perceived that human resource factors influence the performance of accounting learners (Figure 5). These were analysed using Factor F16. Factor F16 constructs were further analysed using items F16.1, F16.2, and F16.3. Where F16.1 = The use of temporary accounting educators has a positive effect on learner performance; F16.2 = accounting educators that can build strong teaching and learning relationships with learners are used to teach accounting which has a positive influence on learners' performance; F16.3 = accounting

educators that are well experienced and are properly selected or recommended by the SMTs are employed in the schools, which influences accounting learners' performance.

Figure 5. The educators perceived human resource factors influencing the performance of accounting learners

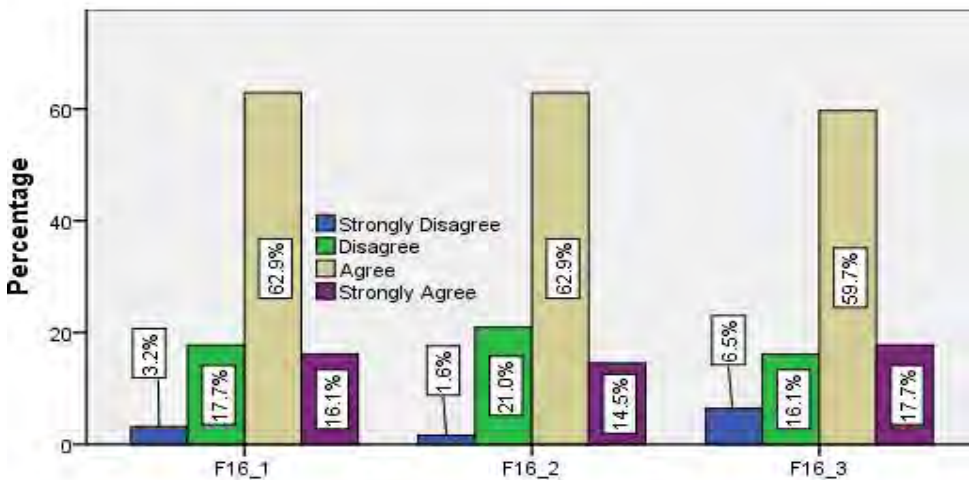


Figure 5 above shows that the majority of the respondents strongly agree to agree, while the minority strongly disagree to disagree those different aspects of human resources influence learners' performance. The findings in item F16.1 indicate that 16.1% strongly agree and 62.9% agree, whilst 17.7% disagree and 3.2% strongly disagree that the use of qualified educators has a positive influence on learners' performance. It is a concern that a few educators strongly disagree to disagree with the item. This indicates that in some schools, the accounting educators are unqualified, which may be the reason that there is a decrease in the number of students interested in studying accounting in secondary schools. As a precautionary measure, Nwosu (2017) recommended that training and workshops should be offered to keep educators' knowledge and competences updated with recent developments. It also remains a concern that in some schools, the case is different as some educators strongly disagree to disagree with the item. In the second phase of the study, qualitative data was collected to validate and provide an explanation to the constructs emerging from Factor F16. Figure 6 shows the type of educators that were currently employed to teach accounting in schools.

Figure 6 below shows a sample of the qualifications of the 10 accounting educators used in the qualitative phase of the study. The findings above show that of the ten educators interviewed, four have obtained a four-year degree in accounting education, one has a four-year Education degree (with Honours), two have a Chartered Accounting (CA)/Financial Accounting (FA) degree with a PGCE, two have a BCom Economics degree, and one has a BCom degree in Business Management. This portrays why some educators in the quantitative phase for items F16.1 and F16.3 strongly disagree to disagree that the qualifications held by the accounting educators have any significant influence on learners' performance. The findings

also show that of the 10 educators interviewed, one had a BCom Economics degree while another one had a BCom in Business Management degree. Figure 7 further expands on the educator’s qualifications with frequencies.

Figure 6. Accounting educator’s qualifications

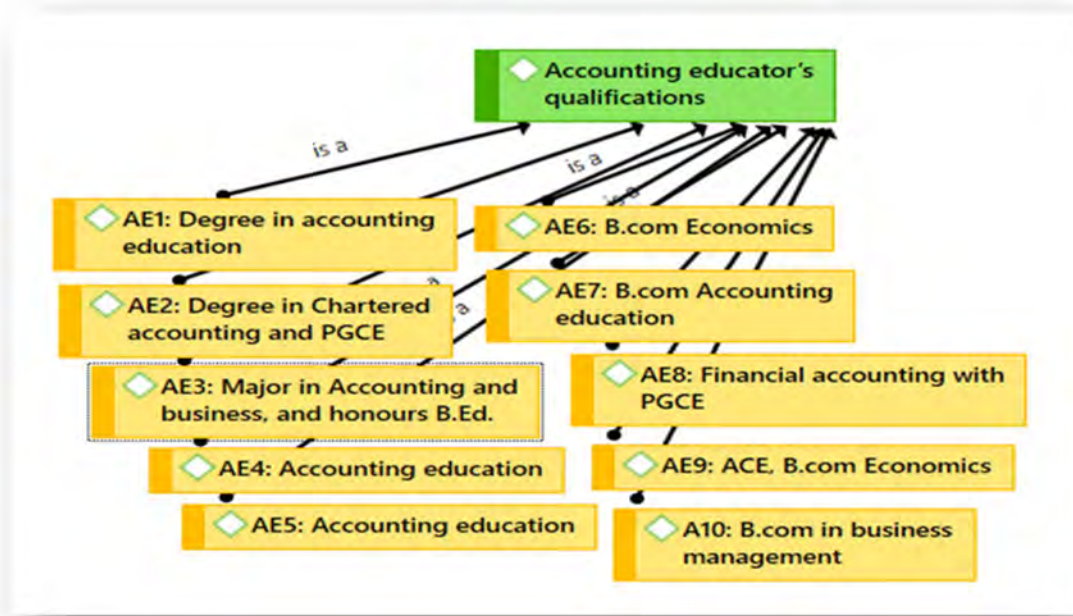


Figure 7. Accounting educator’s qualifications with frequencies

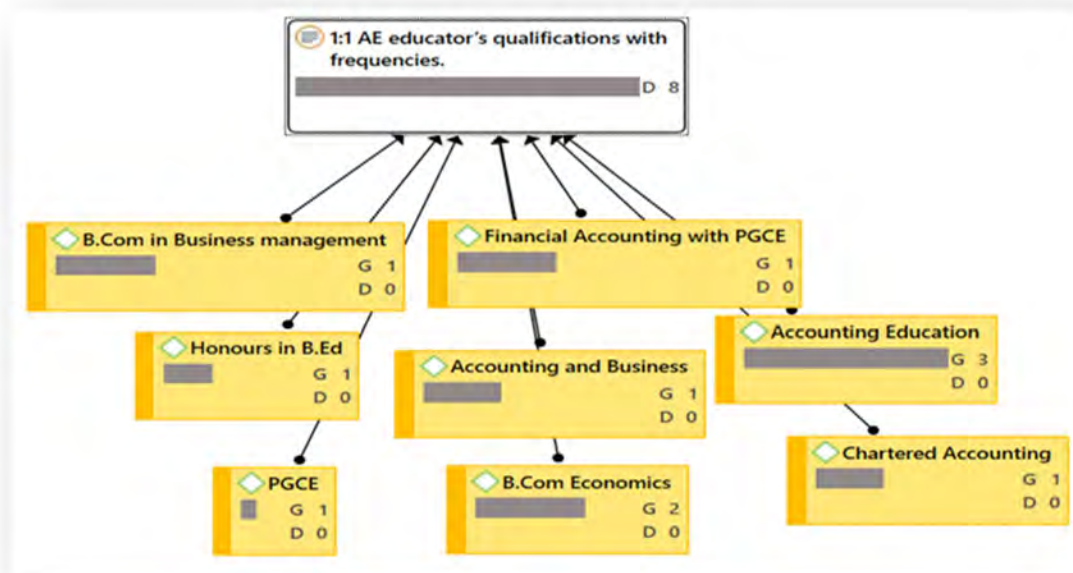


Figure 7 above shows educators qualifications with frequencies, where G = grandness or frequencies of qualifications. For example, G1 for education means one participant reported to have a degree in accounting education or Financial Accounting with a PGCE. Also, D represents the number of qualifications noted. In total, participants reported eight different qualifications (D8) here, namely an accounting education degree, Advance Certificate in Education, PGCE, an Economics degree, a Business Management degree, a CA degree, a degree in FA, and Honours in Education. Verbatim comments are demonstrated below.

I have a degree in accounting education, but I need more training because I graduated a long time ago. My qualification is old, so I may not be exposed to recent concepts. (AE1)

I have a CA degree, then enrolled for PGCE. I also have Methodology in accounting, hence it will help in teaching the right concepts. (AE2)

I majored in accounting and business, and did my Honours in BEd. My qualification is appropriate, but I need training to enhance my skills. (AE3)

I did accounting education. (AE4)

I did accounting education decades ago, but I know the content has since changed so there are challenges with the content. (AE5)

I have a BCom in Economics, I teach accounting and economics even though Accounting is not my major. The principal requested that I teach the subject. (AE6)

I did BCom Accounting Education, which is four years of training. I obtained the qualification a long time ago". (AE7).

I have a degree in Financial Accounting with PGCE. I know the content in Accounting and believe it will help to improve learners' performance. (AE8)

I did ACE, BCom Economics but the principal requested me to teach accounting due to the lack of an accounting educator. (AE9)

I did BCom in Business Management; I had to fill in to teach accounting, which I find difficult. (A10)

Based on the verbatim comments provided above, it can be interpreted that some educators have the relevant qualifications to teach accounting. However, there is an indication from AE1, AE3, AE5, and AE7 that they require training to improve their knowledge in accounting as some of the qualifications were obtained decades ago. AE7 also indicated that he has challenges in teaching the content as the accounting curriculum often changes. AE6 and AE10 indicated that they do not have a qualification in accounting but were compelled by the SMTs to teach accounting. To obtain the organisational goal, the relevant human resource must be utilised. These findings are inconsistent with Sikhombo's (2018) findings, which revealed that accounting subjects in schools are sometimes taught by educators who do not have the necessary expertise in accounting. This shows that there is a challenge in recruiting qualified accounting educators to teach accounting subjects in secondary school. The findings from this study have proven that some schools had to employ educators that do not have the relevant qualification. It was also found in Modise's (2016) study that schools are stuck with unqualified

or inexperienced educators for a specific subject because their schools did not have access to the relevant human resource. It can be deduced that employing educators without the required skills to teach accounting poses a risk to the performance of learners in secondary schools.

CONCLUSIONS

As stated, the main aim of this study was to explore perceived human resources factors influencing Grade 12 Accounting learner's performance in secondary schools in the North West Province, South Africa. Based on the findings of the first phase, the study concluded that the majority of SMTs and educators agree to strongly agree that human resource factors influence the performance of Grade 12 Accounting learners' performance, whilst a few disagree to strongly disagree with this perception. These findings lead to the conclusion that human resources determine learner performance through the influence of several factors such as skills, competences, and knowledge that educators possess in the implementation of the educational curriculum. This study stressed that different members of principals, deputy principals, HoDs, and Educators hold different perceptions about the influence of human resources on learner performance. Together, these findings highlight the impact of performance, pedagogical competence, and subject content knowledge on learner performance in Grade 12 Accounting. The schools interested in improving learner performance should prioritise understanding human resource factors that influence learners' attainment. The significant contribution of this study lies in outlining the real-life experiences, opinions, and perceptions of the influence of human resource factors on learner performance. It is thus recommended that schools interested in improving learner performance should focus on identifying and addressing human resource factors that influence learner performance.

Disclosure and conflicts of interest

This article does not have any financial or other substantive conflicting, or competing, interest that may be construed to influence the results or interpretation of the article. The publication of this study will be financed by the higher institution of the researchers.

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APPENDIX

Table 1. Reliability test (Factor F16 – H18)

Factors/construct	Cronbach's Alpha	N of Items
SMTs		
FactorF_16	.719	4 ¹
FactorG_17	.600	2 ²
FactorH_18	.600	2 ³
Accounting educators		
Factor_F16	.813	3 ⁴
Factor_G17	.852	4 ⁵
Factor_H18	.935	2 ⁶

Table 2. Validity test (Principals, deputy principals and HoDs)

Standardised Effects in Linear Equations						
Items/Variables retained	Predictor factor/construct	Parameter	Estimate	Standard Error	t Value	Pr > t
SMTs						
F16_3	FactorF_16	p23	0.54719	0.06768	8.0851	<.0001
F16_4	FactorF_16	p24	0.61406	0.06365	9.6478	<.0001
F16_5	FactorF_16	p25	0.68532	0.06001	11.4196	<.0001
F16_6	FactorF_16	p26	0.65774	0.06132	10.7265	<.0001
G17_2	FactorG_17	p27	0.69642	0.14531	4.7926	<.0001
G17_7	FactorG_17	p28	0.61150	0.13166	4.6447	<.0001

¹ F16.1 and F16.2 are excluded from further analyses

² G17.1, G17.5, G17.6, G17.3, and G17.4 are excluded from further analyses

³ H18.4 and H18.3 are excluded from further analyses

⁴ F16.4, F16.5, F16.6, and F16.7 are excluded from further analyses

⁵ G17.1 and G17.4 are excluded from further analyses

⁶ H18.1 and H18.2 are excluded from further analyses

Table 3. Validity tests (Accounting educators)

Items/Variables retained	Predictor factor/construct	Parameter	Estimate	Standard Error	t Value	Pr > t
F16_3	FactorF_16	p23	0.54719	0.06768	8.0851	<.0001
F16_4	FactorF_16	p24	0.61406	0.06365	9.6478	<.0001
F16_5	FactorF_16	p25	0.68532	0.06001	11.4196	<.0001
F16_6	FactorF_16	p26	0.65774	0.06132	10.7265	<.0001
G17_2	FaGtorG17	p26	0.85274	0.04739	17.9954	<.0001
G17_3	FaGtorG17	p27	0.82692	0.05165	16.0112	<.0001
G17_5	FaGtorG17	p28	0.75598	0.06399	11.8146	<.0001
G17_6	FaGtorG17	p29	0.70394	0.07297	9.6465	<.0001
H18_2	FaGtorH18	p30	0.90525	0.04387	20.6371	<.0001
H18_3	FaGtorH18	p31	0.95153	0.04110	23.1493	<.0001