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Accounting teachers' experiences of communal feedback in rural South Africa

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This paper explores teachers' experiences of providing feedback to accounting learners in a selected rural school in South Africa. In terms of the Curriculum and Assessment Policy Statement (CAPS) for Accounting, assessment is viewed as an integral part of teaching and learning, with emphasis on continuous provision of feedback. Providing continuous feedback to learners in this manner influences the way in which the subject is taught and assessed. In this paper I adopted a qualitative case study design to understand teachers' experiences in providing feedback to their accounting learners. Three accounting teachers teaching in the Further Education and Training Phase in one rural school were purposively selected for this study. Semi-structured interviews and lesson observations were employed to gain responses to the key research question. Thematic content analysis was carried out on the data collected. What emerged from the findings is that the contextual constraints that accounting teachers in a rural school face impede the quality and provision of constructive and timely feedback. This causes teachers to devise their own strategies of providing feedback.

Keywords: accounting language; accounting teachers; communal feedback; rural school

Introduction

Provision of assessment feedback in schools forms an integral part of the teaching and learning process and enhances effective learning (Nicol, Thomson & Breslin, 2013; Parr & Timperley, 2010; Wiliam, 2011). However, feedback can only be effective when the learner understands the feedback and is able to act on it to improve future performance. O'Donovan, Rust and Price (2016) suggest that for learners to attend to and use feedback, opportunities should be created to promote effective learner engagement with feedback. Therefore, providing learners with effective, timely, and ongoing feedback, where the teacher is not the only possible source of feedback, is crucial. However, research (Hattie & Timperley, 2007; Parr & Timperley, 2010; Shute, 2008; Tang & Harrison, 2011) consistently shows that the type of feedback and the way in which it is given may have a differential impact on learning. Despite the vital role of feedback in supporting learning, providing effective feedback is still challenging for teachers, especially in rural schools in South Africa. This also applies to assessment in Accounting, specifically.

According to L Evans (2010), accounting is a technical language of business used to communicate financial information. This language is systematic and has definite rules, which are used to convey meaning unique to the business environment (Evans, E & Cable, 2011; Evans, L 2010). For accounting learners to be able to communicate appropriate financial decisions, they need to be equipped with critical thinking, communicating, collecting, analysing, interpreting and organising skills (Barac & Du Plessis, 2014; Jackson & Chapman, 2012). To equip learners with these skills, Fortin and Legault (2010) suggest that learners should be given a variety of assessment tasks to engage them in discussion while challenging them to think creatively (Jones, 2010; Nicol, 2010). This too is evident in Accounting.

Learning in Accounting is about the development and mastery of unique accounting skills, concepts and processes (Department of Basic Education [DBE], Republic of South Africa, 2011; Department of Education [DoE], 2008). Provision of a range of assessment tasks and effective feedback is thus emphasised in the Curriculum and Assessment Policy Statement (CAPS) for Accounting, to help learners acquire and develop skills. In Accounting assessment is viewed as an open dialogue or two-way communication between the learner and the teacher (Barac & Du Plessis, 2014; Ngwenya, 2016). This dialogue foregrounds on-going provision of feedback and learner support during the process of teaching and learning (Parr & Timperley, 2010). It implies that the reconceptualization of Accounting has had a direct bearing on teaching, learning and assessment approaches and procedures in Accounting.

However, many teachers may find it difficult to align their practices with the requirements of the new curriculum, given the lack of conceptual knowledge and understanding of Accounting, especially for teachers who have been trained in the traditional procedural book-keeping approach (Ngwenya, 2012). Although the changes in the subject were required, accounting teachers did not agree with these changes as they were imposed upon them without taking the uniqueness of different contexts in South African schools into account. In response to this concern, the main research question that guided this research was: What are the accounting teachers' experiences of providing feedback to accounting learners in a selected rural school in South Africa? While a growing body of literature examines teachers' experiences of providing feedback in class, there is a shortage of research that documents accounting teachers' experiences – nationally and internationally. It is evident that much can still be learned. This scarcity makes the findings of the study reported on in this paper particularly noteworthy as the study contributes to the body of knowledge by theorising communal feedback, which can further the debate on assessment feedback in Accounting – both locally and internationally. In a

changing policy landscape within rural contexts, the study will contribute to current knowledge by addressing gaps in the existing literature in accounting, specifically on accounting teachers' feedback strategies.

Conceptual Framework

In developing a conceptual framework, the paper draws on Black and Wiliam's (2009) theory of formative assessment. One of the key facets of this framework was adopted to frame this study to understand accounting teachers' experiences of providing feedback to accounting learners in class. According to Black and Wiliam (2009), teachers should provide feedback that enhances learners' learning. Such feedback is regarded as the most crucial aspect of classroom assessment as it is provided continuously during teaching and learning. Furthermore, it informs learners about their work in progress, the errors they make and provides them with information, while guiding them to correct their work (O'Donovan et al., 2016). In this way, feedback focuses on the future as it provides information to teachers and learners that can be used to modify teaching, enhance learning, and provide opportunities to improve performance in subsequent tasks (Black & Wiliam, 2009; Nicol et al., 2013).

However, for feedback to be effective, learners should be actively involved as owners of their learning (Black & Wiliam, 2009). This means that feedback needs to be a two-way process, which helps motivate learners to be actively involved in their own assessment. Black and Wiliam (2009) state that involving learners during assessment entails altering the implicit contract between teacher and learners by creating shared responsibility for learning. In order to engage learners fully in the learning process and to encourage them to take responsibility for their own learning, teachers should make a shift from teaching to facilitation of active learning that promotes collaborative assessment (Harris, Brown & Harnett, 2014; Nicol, 2010). This encourages teacher and peer dialogue where the process of providing feedback is shared by teachers and learners (Ngwenya, 2012).

Such feedback is oral in nature and offers an opportunity of elaborating through detailed comments, learner questions and further explanation while still in class. The emphasis is on learning with and for others, where the learner takes part in mutual learning. Such feedback is collaborative in nature as it enhances a sense of community where learning is shared with peers.

According to Francis (2011), peer feedback is a form of collaborative learning where feedback is provided by learners of equal status. It enhances learning beyond teacher feedback as learners are actively engaged in the process. Peer feedback provided in class increases the frequency, extent, and

speed of feedback; it allows learners to acquire more accessible, multiple and quick solutions from numerous sources other than the teacher alone (Koen, 2011; Nicol, 2010).

Rural schools

Rural schools in South Africa have been considered historically disadvantaged due to the inequitable distribution of educational resources before 1994 – during the apartheid era. Discrepancies in accessing quality education remain a plague in rural areas, notwithstanding recurring implementation of new education policies (Du Plessis, 2014). Most South African rural schools are confronted with inadequate infrastructural resources, basic services, and facilities (water, sanitation, etc.). The schools are located far apart and poor roads limit reliable transport. Learners walk long distances to get to school, which in turn affects access to and the quality of education (Hlalele, 2014). Rural schools also experience large class sizes, multi-grade teaching, a lack of qualified teachers and pressures of performativity in terms of learners' achievement (Mukeredzi, 2013). Parents in rural areas often have a lower level of education, so they are less likely to monitor the quality of teaching and are unable to provide support for their children (Du Plessis, 2014). Furthermore, homes in rural areas are often not conducive to children studying, as they often lack facilities like electricity.

Large class sizes

The issue of overcrowded classrooms is of great concern as it reduces the quality of education (Fasasi & Amadi, 2015; Marais, 2016; Mtika, 2011; Shah & Inamullah, 2012; Shamim & Kuchah, 2016). Although the Department of Education (DoE) has implemented policies like the Post Provisioning Norms (PPN) to alleviate the problem of overcrowded classrooms in South Africa, the reality is that large class sizes are still an issue of concern – especially in rural schools. Teachers often complain that teaching in overcrowded classrooms does not allow enough time and space for a variety of teaching and assessment strategies to accommodate different teaching and learning styles. As a result, teachers frequently adopt a single convenient style of teaching because of challenges to engage learners in the teaching and learning process (Marais, 2016). Studies conducted by Fasasi and Amadi (2015) and Mtika (2011) reveal that although teachers were faced with challenges of teaching overcrowded classrooms, they managed to devise alternate strategies to cope with large classes.

In Mtika's (2011) study, teachers created a small-class atmosphere in a large-class setting by dividing learners into small groups to encourage class participation and by promoting interaction among learners. Learners were required to do activ-

ities and solve problems collaboratively, where the more capable learners led the discussion within the group. In the study conducted by Fasasi and Amadi (2015) on large classes in Nigeria, teachers provided feedback by using random marking, and choosing and reading the scripts of a few learners from different groups in class, while other learners marked their work. Küçükler and Kodal (2019) are of the opinion that peer or group correction, where learners provide feedback to one another in the classroom, can reduce the number of scripts a teacher has to mark.

Tucker (2012) suggests that learners can play the role of teachers' assistants when the teacher entrusts some of the work to responsible and more able learners. In this way, learners become active learners and the teacher's role becomes that of a facilitator who initiates classroom discussions to ensure that all the learners achieve understanding for meaningful and effective learning (Moore & Teather, 2013; Tucker, 2012). Küçükler and Kodal (2019) expound that assigning duties to learners gives them a sense of responsibility where they feel valued and significant in the classroom. This can increase learner independence as they share responsibilities during the teaching and learning process.

Parents' involvement in learners' school activities

Numerous researchers (Du Plessis, 2014; Gonida & Cortina, 2014; Mathekga, 2016; Matshe, 2014; Okeke, 2014; Plaatjies, 2013) contend that parents' involvement in school activities is of vital importance as it has a positive influence on the academic performance of their children. However, in the context of South African rural schools, parental participation in their children's educational activities is limited because of illiteracy, ignorance, and socio-economic factors (Makgopa & Mokhele, 2013; Mathekga, 2016; Mncube, 2009; Okeke, 2014; Radu, 2011). The situation is aggravated by the fact that in grandparent-headed families, learners do not get the required support and guidance on how to complete school tasks. A lack of education, age, and health-related issues cause obstacles when learners may require assistance from their grandparents. Although grandparents are expected to attend parent-teacher consultations and school events, it becomes a challenge as some of them do not understand the language of learning and teaching. In addition, in child-headed households where children do not have parents or do not live with them, the older children often struggle to cope with household responsibilities (Mathekga, 2016; Plaatjies, 2013). While these children are required to take up parenting responsibilities at an early age, they are also expected to help their younger siblings with school activities.

Based on the literature reviewed, it appears that rural contextual constraints can limit the quality of assessment and feedback provided to learners.

Methodology

This research study is located within the interpretive paradigm, based on the premise that human beings create multiple meanings in their worlds, which are constructed as a result of interaction with others (Cohen, Manion & Morrison, 2011). A qualitative case study design was used for an in-depth analysis of accounting teachers' experiences of providing feedback (Creswell, 2012). This enabled me to investigate teachers' experiences of feedback in a rural context (Creswell, 2009) and gain understanding of how feedback is provided in Accounting.

The choice of a cluster was convenient due to ease of access. Purposive sampling was used to select one school from a rural cluster of five schools based on the number of accounting teachers and their experience and expertise. Based on their qualifications and teaching experience in Accounting in the Further Education and Training (FET) Phase, three accounting teachers (Thembi, Buhle, and Zethu – pseudonyms used to ensure confidentiality and anonymity) were selected from a rural school.

Thembi has nineteen years of experience as a Commerce teacher and teaches all commercial subjects (Accounting, Economics and Business Studies) in the FET phase. She has a Secondary Teachers Diploma and an Advanced Certificate in Education in Accounting as well as a Bachelor of Commerce degree. She teaches Accounting for Grade 12, and there were 35 learners in her class. She has been a marker (sub-examiner) for the Grade 12 Accounting National Senior Certificate (NSC) examinations for over fifteen years. Thembi is also involved in setting internal tests for Grades 10 and 11 Accounting and is also a cluster coordinator. She was head of the Commerce Department for a number of years and was then promoted to Deputy Principal.

Buhle is head of the Commerce Department and has been teaching for twelve years. He has a Bachelor of Education degree and is studying towards a Bachelor of Education Honours degree. He has taught all the commercial subjects and is teaching Business Studies and Accounting for Grade 10. There were 76 learners in the accounting class. He is an experienced Grade 12 accounting marker in the NSC examinations.

Zethu is a level 1 teacher with six years of teaching experience. Her qualifications include a Bachelor of Commerce degree and a Postgraduate Certificate in Education (PGCE). She is studying towards a Bachelor of Education Honours degree

and teaches Business Studies and Accounting in Grade 11. There were 63 learners in her accounting class.

Data was collected through face-to-face interviews supplemented by lesson observations. Interviews used to probe the teachers' experiences of assessment and providing feedback in Accounting lasted approximately 45 minutes, and all were audio recorded. Video recordings were used to collect data from accounting lessons. The advantage of using video to capture lessons assisted me in gaining rich information and a more comprehensive picture of what transpires in accounting classrooms (Cohen et al., 2011). Video recording allowed repeated observation of the same lesson and analysis of lessons in much greater depth than would have been possible with other techniques. Observation of three accounting lessons of 50 minutes each was conducted per teacher to observe their interaction with learners while conducting assessments and giving formative feedback.

The interviews and lesson observations were transcribed verbatim. Lessons were transcribed by watching and listening to the videos (lessons). Thematic data analysis was used to identify, analyse, and report patterns within the transcripts (Glesne, 2015).

Ethical clearance was obtained from the University of KwaZulu-Natal after permission to conduct the study was obtained from the provincial DoE and the school. Informed consent was also obtained from all participants, including parents and learners. To ensure confidentiality and anonymity, participants' names and that of the school are not disclosed.

Findings

The findings were consolidated into the following two themes:

- Teachers' experiences related to the nature of the discipline and rural context, and
- Strategies employed by teachers to overcome constraints.

Teachers' Experiences Related to the Nature of the Discipline and Rural Context

Under this theme I discuss accounting teachers' experiences related to the nature of the accounting discipline and the rural context. Various observations made are summarised below.

Large number of submissions by learners and transport difficulties

The nature of the accounting discipline requires of learners to do daily activities, which require immediate, continuous feedback. Teachers indicated that learners' responses were very important, because they signalled misunderstandings and misinterpretations of the questions. Teachers indicated that they used feedback to provide learners with support and to allow them to learn from their mistakes.

Feedback enables me and the learners to see where the problem is and where they are lacking. When you tell them that I was expecting this answer, it makes the learner aware of the mistakes (Thembi). If they give me wrong answers, this means that there is a problem somewhere; they didn't understand what I was teaching. It means they need more explanation (Buhle).

Teachers believed that when learners provided incorrect answers to their questions it meant that they misunderstood what was taught in class and needed remediation. While giving feedback, they identified learners who needed individual assistance and created time for further explanation. However, due to the large number of submissions that had to be examined, especially in Grades 10 and 11, teachers' ability to offer effective feedback was compromised. Teachers felt that more time was required to give adequate feedback to learners and assist those who needed further explanation.

There is too much work in Accounting. It is worse in Grade 10. Learners need more time in order to understand and pass it. There is no extra time to help them individually till they understand (Thembi).

I think there is a lot of work in Accounting and that is a challenge. I always want to give them more work, especially those who are struggling, but there is no time to give them work until you see that they all understand. (Zethu)

There is no time for extra lessons. They arrive late because they stay far from school (Buhle).

Although teachers believed that learners needed remedial classes and individual assistance, they indicated that time allocated for teaching accounting and attending to learners' problems was not adequate. They felt that more time had to be arranged; however, it was impossible to offer extra lessons after school due to transport problems and the long distances that learners had to walk home.

Frequency of submissions and home conditions

Teachers indicated that the practical nature of accounting required frequent practical activities to develop learners' understanding of new concepts and the application of skills. Although teachers acknowledged the importance of giving learners time to apply feedback in class, the time allocated for Accounting on the timetable did not allow for this. Consequently, learners were asked to do application exercises and corrections at home. However, the location of the school, the learners' home backgrounds (a poor rural community), the home environments and particularly, the lack of available space at home, hindered learners from doing their work.

There is no time to give them more activities in class. They have more time to work individually at home. But a number of them do not do their corrections. They complain about electricity (Thembi). They do not do their work. Parents do not check their learners' work. Even if you write a letter to

ask them to come to school they do not come (Buhle).

I want them to do more work at home to practise what we were doing in class to check understanding. We invite parents of learners who do not do homework, but they do not come (Zethu).

Although teachers believed in giving learners additional work to do on their own at home, the circumstances at home were not conducive to this. Learners often do not get the required support and guidance at home on how to complete their homework. Even though parents are requested to come to school regarding learners' inability to do homework, parents often do not respond to the teachers' invitations.

Nature of the solutions and large classes

In Accounting learners are provided with scenarios and challenging financial problems, which require multiple and diverse solutions. Teachers stated that when marking learners' written work instead of writing lengthy varied comments, they provided corrective feedback by indicating the wrong and providing the correct answers. Sometimes they drew learners' attention to the errors without giving correct answers.

I cannot write long comments on their exercise books. Sometimes I write the correct answer or just cross the wrong answer because I know that we are going to do corrections in class (Thembi).

There are cases where I mark the answer wrong or right without writing long answers. I know that I will explain more in class when doing the corrections (Buhle).

If I am marking class work, I only circle the wrong amount and then give them a chance to explain the problems they encountered with the questions in class (Zethu).

As a consequence of the types of questions in Accounting – which require diverse solutions – and large numbers in classes, when marking learners' work, teachers could only indicate whether learners' answers were correct or incorrect. They did not have time to give lengthy explanations on the written work. What they did was to note the different problems and discuss these with the whole class.

Shortage of teaching and learning resources

Teachers mentioned that a shortage of teaching and learning materials like accounting textbooks, calculators and workbooks (especially in Grades 10 and 11) made the learning process difficult. A scarcity of resources brought enormous challenges; learners were sometimes forced to crowd around one textbook and share calculators. It was therefore problematic for teachers to provide effective feedback as it was difficult for learners to do corrections and review their work at home.

It is difficult; they cannot do corrections and activities at home. Learners do not have workbooks and calculators. Parents do not have money to buy calculators (Buhle).

There is a problem with textbooks. You find that three learners share one book. Learners don't have calculators and in Accounting calculators are very important (Zethu).

Teachers cannot write adjustments and income statement[s] on the board, that is impossible. I want learners to have books so that I can give them corrections and homework (Thembi).

Inadequate teaching and learning resources also hindered efficient assessment in Accounting in this rural school. It was furthermore impractical for teachers to give extra activities for homework.

Unique language of Accounting

Teachers felt that misinterpretation of new and unfamiliar financial concepts was a barrier in understanding questions, because of the unique accounting language. They believed that if the learners did not understand the meaning of these particular words correctly, they were likely to misunderstand the meaning of questions.

Feedback helps learners to try and understand the question. They used to misinterpret the questions because there are words which are difficult in Accounting and those words affect the whole sentence (Thembi).

Because the learner doesn't understand a word, then the whole question is misinterpreted or not understood. Then when you tell the learner what was expected you will find that they know the answer (Zethu).

Teachers mentioned that in a subject like Accounting, learners gave incorrect answers because of their misinterpretation of the questions due to a lack of understanding of the unique terminology of the subject.

Strategies Employed by Teachers to Overcome Constraints

In this theme I discuss the strategies devised by accounting teachers to overcome challenges caused by the nature of the discipline and the rural context.

On-going feedback

Since the nature of the discipline of accounting requires of learners to do frequent practice activities, teachers were obliged to give learners repeated exercises, which in turn required continuous feedback. While teachers thought of creating time outside normal classes for learners to do corrections and review what had been done in class, home conditions were not conducive for homework. A lack of parental support and shortages of teaching and learning material prevented learners from doing their work at home. As a result, teachers devised their own strategies to provide feedback in class.

Teachers organised their lessons in such a way that marking of classwork was done in class immediately after learners had finished the writing activity. There were occasions where activities were done step-by-step to show learners the pro-

cess followed when carrying out an accounting procedure. Teachers moved around observing and attending to individual learners' problems and to the whole class. Learners had an opportunity to ask for clarity while they were progressing with their class activity. After each step of an activity, feedback was given in class, as was evident in Zethu's lesson.

Zethu: *Ok, let us quickly do Exercise 9.6. We have to open membership fees, membership fees written off, income accrued, income received in advance and income and expenditure. Then I am going to mark after 2 minutes. I'm going to mark the balances brought down for accrued and prepaid.*

Zethu: [taking out the red pen] *Ok, just open all your accounts, the balance brought down of accrued income and income received in advance. Once you finished, if you finished balance brought down, just raise your hand.* [Teacher is moving around checking while learners are writing]

Learners: Paging exercise books [discussing with partners].

[Zethu is moving around helping other learners]

Doing activities in class also allowed the teachers to assess individual learners' understanding of new knowledge. Teachers were able to identify those who needed further explanation to clarify misunderstandings. Feedback was given to individual learners and to the whole class. While learners were working, teachers could observe learners, provide assistance, and walk around marking and checking work.

Shared responsibility in providing feedback

Teachers believed that checking learners' work while providing solutions was indispensable in Accounting. Teachers experienced difficulties in doing this in qualitatively rich ways due to large classes and the frequency of practice examples in Accounting. They were concerned about extra time to provide feedback to individual learners while attending to the whole class. Since it was impossible to offer extra lessons, teachers developed their own strategies of sharing feedback with learners in class. Teachers revealed that it was the learners' responsibility to write solutions on the board while teachers were checking and marking workbooks; they only helped if learners required assistance.

They know that they have to write corrections on the board. They take turns to write corrections. Other learners give answers. If there is a problem, I have to stop marking and explain (Thembi).

I ask my learners to do corrections on the board while others are giving answers. I only help if there is a problem and they want me to explain something (Zethu).

In Thembi's Grade 12 lessons feedback was given in collaboration with the learners. The responsibility of providing solutions was shared among the learners and between Thembi and the learners. Learners were randomly picked to record solutions on the board, as other learners called out answers. This gave Thembi an opportunity to meticulously

check and mark learners' work, and only help when needed.

Thembi: *Zondi, do salaries and wages.*

Learner: *How much are the salaries?* [Learner waiting for the answer]

Learners: *8,000 for December.* [One learner adds total sales on the board]

Learner: *How did you get it?*

Learner 1: *96,000 divided by twelve months equals 8,000.*

Learner: *January, how much?*

Learners: *114,000* [In chorus]

Learner: *How much is January only?*

Learner 2: *January is R9,500*

Thembi: *Something is missing.* [Teacher is intervening].

Learners: *There is a bonus in January* [In chorus]

Learner: *What do I write?*

Learner 3: *18,000.*

Distributing the responsibility of giving feedback between teachers and learners was a significant dynamic strategy occurring in Thembi's class. The teacher planned the lesson in a way that allowed learners to control the feedback and correcting process in a whole-class approach. While this was happening, she spent individual time with some learners. She was simultaneously working with individuals while being conscious of the whole-class discussion. When learners in the whole-class discussion experienced difficulties, she stopped and moved from individuals to the whole class to provide assistance.

Whole-class discussion of feedback

Given the nature of scenarios and financial problem-solving activities in Accounting, requiring learners to provide multiple, diverse solutions, the number of submissions and large classes made it impossible for teachers to write down all the correct options when providing solutions. Conditions therefore forced teachers to provide feedback in class, where learners had an opportunity to write corrections while whole-class discussion was in progress.

Teachers believed that Accounting was a subject which required of learners to share their ideas and problem-solving techniques. The nature of the discipline called for learners to use different methods to arrive at the answers. They felt that it was valuable for learners to work out solutions to financial problems together, as they shared different opinions. Teachers used learners' responses to create opportunities for discussion. They revealed that if learners responded, they knew that they had to explicate how they reached the answers. They believed that allowing learners to give reasons for their answers improved learning, because while learners motivated and defended their answers, both teacher and learners benefitted from the discussions.

They know that they have to give reasons for their answers. Those who did not get the correct answer

will see their mistake. I am also learning from their wrong answers (Thembi).

I also ask them to give reasons for their answers. If it is calculation, I want them to show the class how they found the answer. I also find that as a teacher I learn something from their answers (Buhle).

If they give wrong answers, I ask more questions. It is where I get more discussion. I give them a chance to explain how they get that answer (Zethu).

Teachers expressed that when doing corrections or while learners were answering questions in class, they usually focused on the reasoning process through which learners found the answers. Teachers probed learners to justify their answers by giving the rationale behind their answers. This probing was done in a supportive way to lead the learners to what the expected answers were. Learners felt fairly safe to venture answers even if they were incorrect. In this way, learners were feeding back to each other while explaining their answers, therefore creating further opportunities for learning.

Making sense of task requirements

Accounting is a discipline with its own distinctive concepts for which there are no equivalents for second language speakers. Teachers indicated that learners were often unable to frame appropriate responses owing to difficulty in understanding task requirements couched in complex accounting terminology. They valued the importance of understanding the requirements of the task before attempting the task. When given class work or marking independent practice in class, learners were asked to read instructions as a class in order to make sense of difficult terminology. Before giving solutions on the board, teachers emphasised the importance of understanding the instructions.

In Accounting it is important to read and understand the instructions before they do activities (Zethu).

I want them to read the instructions together so that they all understand the difficult words ... I also remind about the instructions before we mark homework. They have to understand the instructions before doing an activity. Sometimes they have to do more than one calculation or a few steps in one question. (Thembi)

Before they do an activity, they have to read and understand what they are required to do in a question. They read the questions together and try to understand what they are required to do as a class (Buhle).

What is evident from the above is that from the time an activity is presented to learners, they are constantly alerted to the requirements of the task, first by the teachers, and then as they read them – first as a group, then individually. When checking and marking the activity, learners were reminded of the task when asked to read the instructions together. Teachers valued communal reading where the whole class read instructions aloud; they assumed this would help learners understand.

Discussion

This study explored teachers' experiences of providing feedback in Accounting in a selected rural school. Findings revealed that large class sizes, home conditions, a lack of parental support, transport problems and a scarcity of teaching and learning materials severely impacted the quality of feedback. Also, large submissions due to frequent practice activities in Accounting, and the nature of scenarios and accounting language, especially for second language speakers of English, hindered the quality of teaching and learning in this subject.

The practical nature of Accounting requires of learners to do frequent activities and provide ongoing feedback, but limited time in the classroom impeded the effectiveness of this practice. Consequently, learners were asked to do application exercises at home. However, this could be an unrealistic expectation given shortages of textbooks and calculators. Furthermore, the context of the home environment, particularly parental support, prevented learners from doing their work (Du Plessis, 2014; Mathekga, 2016; Okeke, 2014).

Against the prevalent discourse that many teachers in rural schools lack strategies to provide timely feedback (Fasasi & Amadi, 2015; Marais, 2016; Mtika, 2011), the findings in this study reveal that teachers created opportunities for improvement by providing verbal solutions and allowing time for learners to do corrections in class. Learners were given class activities where corrections were discussed immediately after each step of the activity. Teachers then had an opportunity to mark and attend to the whole class and individual learners while learners were writing, which confirmed the views of Francis (2011) and Tucker (2012), mentioned earlier. This kind of feedback was timely and shared.

The findings reveal that in this rural school accounting teachers were expected to provide constant feedback; however, the nature of the subject and large classes (over 60 learners); hence many submissions, impeded the quality of checking and provision of effective feedback. Transport difficulties and the long distances that learners had to walk to and from school (Mukeredzi, 2013) prevented teachers from giving extra lessons.

To circumvent these constraints teachers used a particular kind of pedagogy where they shared the responsibility of providing feedback to learners in order to provide both individual and communal feedback (Ngwenya, 2012). While checking work and offering assistance to individual learners, teachers allowed learners to lead the process of providing feedback to each another. This is in line with Küçükler and Kodal (2019) and Nicol et al. (2013) who say that for feedback to be effective, it is crucial to ensure that all learners are able to engage with the feedback and construct their own meaning. This enhances learning.

What emerged from the data was that teachers appeared to prefer giving whole-class verbal feedback. Teachers indicated that when they marked learners' written work, it was unlikely to include all options that might be correct, because of diverse solutions and large submissions. As a result, teachers created opportunities for learners to discuss solutions in class (Moore & Teather, 2013; Mtika, 2011). Learners were asked to justify and expound their responses.

As teachers endeavoured to understand the thinking behind learners' ideas, errors, and strategies, they increased learners' and their own understanding of the topic and the effectiveness of the pedagogy in the lesson (Fortin & Legault, 2010). This is confirmed by McCord (2012) who states that feedback provided in class during whole-class discussion is perceived by learners as more understandable and helpful than teacher feedback. He adds that if feedback is provided through learners, the quality and variety of feedback that learners receive are increased.

Most words used in Accounting have different meanings in the English language. Teachers specified that learners misinterpreted questions because of their difficulty in understanding accounting terms. The sense learners make of such words and the effect they have on second-language learners play a crucial role in making meaning of the discourse in the accounting discipline (Almajed & Hamdan, 2015; Letshwene, 2014). This finding confirms E Evans and Cable's (2011) and L Evans' (2010) view that the uniqueness of the language of accounting poses a problem to learners. Teachers considered communal reading where the whole class read instructions aloud as a way of emphasising task requirements and clarifying unique terms together.

Conclusion

The findings revealed that the complicated situation in a rural school because of the nature of the discipline of Accounting and rural contextual constraints limited the quality of feedback that teachers could offer their accounting learners. Teaching Accounting as a school subject demands that learners are given recurrent assessment activities and continuous feedback to assist in understanding diverse skills (Jones, 2010). However, it was usually impossible to provide quality feedback within restricted school hours in a rural context, where class sizes exceed 60 learners. This created the need for teachers to find additional time to assist individual learners and provide feedback and guidance. However, transport difficulties, isolation, and long distances to school prevented teachers from providing extra lessons. Hence feedback was delayed because teachers had to find time to devise alternative strategies to provide feedback while teaching.

Although teachers were faced with contextual constraints which placed restrictions on the quality of interaction and feedback, they were expected to offer continuous feedback. While the teachers' intentions were good, with all these expectations about entrusting and sharing the responsibility of providing feedback and giving up their personal time to offer individual feedback, the quality of feedback was likely to suffer (Ngwenya, 2012).

In Accounting learners are provided with scenarios which require multiple and diverse solutions. However, in a South African context, especially in rural schools, issues of language and providing feedback by writing diverse lengthy comments might pose problems for teachers (Ngwenya, 2012). Furthermore, learners' difficulties in understanding the language of Accounting might cause them not to read the extensive comments.

In this study, insufficient teaching and learning resources, a lack of parental support, isolation, transport difficulties, and large class size were seen as "normal" contextual factors; hence teachers did not express any frustration or inability to teach such class sizes. They perceived this as being normal circumstances in their rural classrooms. The complex conditions engendered by the unique nature of the discipline of Accounting itself and the physical context that the teachers have to work with, control the process of providing feedback.

Constraints experienced by accounting teachers forced them to share the responsibility of providing feedback, where they could simultaneously allow learners an opportunity to provide peer feedback, share resources, and make meaning of task requirements together, while giving detailed, whole-class verbal feedback. This is indeed a telling revelation, as it demonstrates the perseverance of teachers who have known or experienced no other context.

Consequently, these teachers used communal feedback as a means to deal with the complexity of the context. While this may be viewed as a positive, commendable aspect of these teachers' practice and work ethic, one can argue that by unconditionally accepting their situation, they were turning themselves into victims by not actively attempting to change the situation. Therefore, there is room for further research on strategies to overcome constraints faced by teachers in teaching and learning Accounting in a rural context, and indeed, to enhance teaching and learning.

Notes

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