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**The Implementation of the New Curriculum in Namibia, with an  
emphasis on the Junior Secondary Accounting Syllabus (JSAS) and  
its uptake by Teachers**

By

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A Minor Dissertation submitted in partial fulfilment of the requirements for the award  
of the degree of Masters in Education (Educational Administration, Planning and  
Social Policy)

**Department of Education**

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**DECLARATION**

This work has not been previously submitted in whole, or in part, for the award of any degree. It is my own work. Each significant contribution to, and quotation in, this dissertation from the work, or works, of other people has been attributed, and has been cited and referenced.

Signature: \_\_\_\_\_

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17 / 02 / 09

Signed by candidate

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**“The Lord is my shepherd, I shall not surrender.”**

## ACRONYMS

<b>BETD</b>	Basic Education Teacher Diploma
<b>CPI</b>	Critical Practitioner Inquiry
<b>ERA</b>	Education Research Act
<b>ETSIP</b>	Education and Training Sector Improvement Programme
<b>HIGSE</b>	Higher International General Certificate of Secondary Education
<b>ICT</b>	Information Communication Technology
<b>IGCSE</b>	International General Certificate of Secondary Education
<b>INSET</b>	In-service Training
<b>JSAS</b>	Junior Secondary Accounting Syllabus
<b>LCE</b>	Learner-Centred Education
<b>MEC</b>	Ministry of Education and Culture
<b>NIED</b>	National Institute for Educational Development
<b>PBI</b>	Practice-Based Inquiry
<b>PRESET</b>	Pre-service Training

## ABSTRACT

The focus of this study is an examination of (i) the extent to which teachers are implementing the 2006 Junior Secondary Accounting Syllabus (JSAS) in five Namibian schools; (ii) the influence of sense-making process on teachers' classroom practice and pedagogical understanding of the new JSAS descriptors. The study hopes to add to the information about the importance of the teacher in the process of policy-making and policy implementation.

A cognitive framework that was developed by Spillane, Reiser and Reimer (2002) was used as the main resource for the study. These theorists argue for the inclusion of implementers' interpretation of the reform message, along with more conventional variables such as local resistance and limited capacity to carry out reform proposal that dominate in the literature in the models of the implementation process. The study centres around the latter as it researches the extent to which and the process by which teachers come to understand and interpret what the policy asks of them and how this influences the implementation of it.

The methodological approach used in the research is qualitative in nature, viz.: site visits; classroom observations, in-depth interviews and review of documents. The research data is comprised of information gathered from five Accounting teachers and supplemented by school principals and heads of the subject.

The findings and discussion chapter of this study focuses on the teachers' classroom practices and pedagogical understanding of the new JSAS descriptors. The study suggests that teachers' responses towards the new JSAS could be grouped into three main categories. Although each category is dynamic, within each category teachers have had different understanding and interpretation of the new JSAS descriptors. As a consequence, they implement it in their own various ways. The analysis shows that within and between each category teachers' prior knowledge, beliefs and experiences influenced the way they interpreted and practices the new JSAS descriptors. The study also reveals some constraints in teachers developing their understanding of the new JSAS descriptors.

In conclusion, it is suggested that portrayals of teachers as resisters and saboteurs working to circumvent policy proposals that do not satisfy their self-interest or agendas are insufficient to account for the behaviours of teachers in this study. What teachers come to understand from the new JSAS standards, the understanding that result, and the consequence of those understanding influence the implementation process of it. The experience of teachers in the study suggests that there is need to recognise and promote professional development of teachers to help them acquire new beliefs and knowledge in relation to the new JSAS. It is suggested that policy representations that build on and engage implementing agents' existing schemata are likely to enable implementers to construct understandings that correlate with the policymakers' goals. At the same time, the study emphasises the need to take implementing agents' sense-making into account in the process of educational change. This could help to bridge the gap between policy-making and policy implementation.

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# CHAPTER 1

## INTRODUCTION TO THE STUDY

### 1.1 Aim of the Study

The purpose of the study was to determine how successfully teachers are implementing the new Junior Secondary Accounting Syllabus (JSAS) which was introduced in 2007. Is it poor, reasonably consistent or well-managed in relation to the JSAS initiative? To contextualise this, it seeks to understand the challenges and dilemmas that are faced by Namibian teachers as a result of recent educational change.

The study focuses mainly on the description and interpretation of a curriculum innovation in a specific subject context, rather than on the measurement and judgment of its implementation. Its main purpose is to assess the influence of what Spillane, Reiser and Reimer (2002) describe as the process of 'sense-making process' in teachers' classroom practice and pedagogical understanding of the new JSAS descriptors. The approach used recognizes the difficulty of talking to the notion of change in teachers' practices given that the teachers in the study would not have been deliberately and systematically observed *before* the study. There are, however, good general descriptions of the kinds of pedagogical practices that predominated in the country. This study uses these as an indication of what the teachers' practice could have been like. While this still does not entirely answer the critique about the validity of work of this nature, the point needs to be emphasized that this study seeks to establish the correspondence between what the reforms seek and teachers' practice – their 'take-up'.

Further, the study aims to explore the factors that may contribute to the success or failure of the implementation of the revised curriculum initiatives. Finally, it seeks also to broaden the scope of Namibia education reform literature and provide feedback through assessing the ways in which local implementers' efforts correspond or do not correspond to the curriculum innovation intentions.

## 1.2 Rationale of the Study

Almost every developing country has at some time “over the past 25 years”, Verspoor says, “embarked on educational reform that ultimately seeks to improve some or all aspects of its education” (O’Sullivan, 2002, p. 220). Namibia is no exception. After 14 years of independence in 1990, and having already gone through one complete cycle of educational curriculum reform, Namibia is currently undergoing its second reform since the country’s independence in 1990. The curriculum has been revised (January 2006) and is now being implemented in schools covering all Upper Primary and Junior Secondary grades (Grades 5-10). This innovation includes a fully localized Senior Secondary examination system, which was introduced in January 2006. The purpose of this innovation was to focus “on a relevant quality education which embraces the ever changing world of work, and prepares a learner who is a critical thinker and scientifically as well as technologically literate” (Ministry of Education, MEC, 2004, p. 9).

In practical terms, for the revised curriculum, the plan was for the syllabus for a particular phase to be implemented simultaneously in all grades, commencing in 2006. However, in some cases where more fundamental changes were made to the syllabuses, a grade by grade implementation was introduced (January, 2006). An example of such an implementation is the Junior Secondary Accounting Syllabus (JSAS), which commenced with Grade 8 in 2007, Grade 9 in 2008, and with Grade 10 commencing in 2009.

This study sought to explore the changes in the curriculum and what is happening now in some of the selected sites of the school in which the revised JSAS is being implemented. The study was based on an attempt to reveal the ‘blackbox’<sup>1</sup> of the curriculum innovation process in Namibia. Important in doing this kind of work, it is suggested, is understanding the complex, economic, political and social forces and processes through which reform and innovation are generated, adopted and implemented (Papagiannis, 1982 in Yat-ming, 1993). As most of the literature and research studies in both industrialized and developing countries indicates, the

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<sup>1</sup> ‘Blackbox’ here referred to the actual process of implementing the revised curriculum at the

attention of education planners has focused almost exclusively on the design of reforms (the external elements of change) rather than on their implementation ( the internal elements of change) (O'Sullivan, 2002). What this reveals is that there is a gap between the large scale, top-down curriculum development initiatives that take place at the central level and implementation outcomes at the 'classrooms'<sup>2</sup> of the school system (Yat-ming, 1993).

### **1.3 Statement of the problem**

Even though efforts were made to meet new expectations and the demands of the reforming basic education system in Namibia after independence, the passing rate for the past 17 years in Namibia's Grade 10 and Grade 12 has continued to remain below 50 percent (Kashuupulwa, 2007). Kashuupulwa argues that "the challenges for significant improvement in the learning environment of children in Namibia [are] due to those who are dealing with planning, monitoring, [inspections] evaluating and assessing progress of the implementation of Namibia's education curricula vitae". He further claims that criticizing the government does not make any impact at all, as there are many factors that lead to poor performance among some learners, parents and teachers in education. According to Smylie (1995), if schools are to improve, if instructions opportunities for students are to be markedly better, teachers must teach differently. Teachers must not only learn new subject matter and new instructional techniques; "they must alter their beliefs and conceptions of practice, their theories of action" (Smylie, 1995, p. 93).

Up to the 1980s, attention was focused on the inputs and outputs and the actual process of implementing reforms, and the now infamous 'blackbox', was largely ignored (O'Sullivan, 2002). However, it is now widely accepted that policy-makers need to consider and plan for implementation if reforms are to be markedly successful (ibid). One of the major concerns in innovation literature is "to examine the factors that account for the acceptance or rejection of an innovation" (O'Sullivan, 2002, p. 45). Internal (e.g. teachers) attributes or 'pre-conditions' are matched with external

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<sup>2</sup> 'Classrooms' is the term borrowed from Hawes and Stephens (1990) used to replace the term 'grassroots'. ( see O'Sullivan, 2002, p. 220)

(e.g. Curriculum innovators) attributes or 'co-conditions' pertaining to implementation (O'Sullivan, 2002).

The approach I take is based on Fullan's (1993, p. 49) contention that to "restructure is not to reculture"; changing formal structures is not the same as changing norms, habits, skills and beliefs. Similarly, Hargreaves (2003) states that 'reculturing' in the knowledge society is only part of the solution of effective school change and teacher development (p. 130). Changes are possible by focusing on how local actors interpret and understand demands that are made on them (Spillane *et al.*, 2002).

It is however at this point, in regard to the above statements that someone may question:

- Whether change has occurred in teachers' classroom practice and pedagogical understanding of the learner centred approach to respond to the JSAS initiatives? Do teachers do noticeably different things in their classroom? Can they demonstrate understandings about the aims and criteria of the new JSAS?
- What are the factors that can be identified to account for how teachers make sense of the curriculum innovation initiatives of the JSAS?
- What are the implications of teachers' sense-making<sup>3</sup> for the implementation of the curriculum innovation initiatives?

These are the main questions that are addressed in this study.

## **1.4 Namibia Educational reform Context**

Immediately following independence in 1990, Namibia set about reforming all aspects of its inherited segregated system of education. The whole educational curriculum was rewritten and the medium of instruction was changed to English from Afrikaans. The new educational reform was guided first and foremost by the policy statements in 'Toward Education for All'<sup>4</sup> (Kristensen, 1999). According to this document, the

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<sup>3</sup> Sense-making here referred to the way in which teachers are making sense with regards to the JSAS innovation initiatives.

<sup>4</sup> The policy document "Toward Education for All" developed to ensure that no Namibian child is left behind or denied the right to education including street and vulnerable children as well as children with disabilities and learning difficulties (MEC, 2004).

previous educational system in Namibia was about educating an elite in a positivistic system that was based on apartheid and racism (*ibid*).

The new education system, as described in 'Toward Education for All', is built on Learner-Centred Education (LCE) and is aimed at harnessing curiosity and excitement, and promotes democracy and responsibility in lifelong learning (Kristensen, 1999). These were developed by the need to redress the past inequalities and injustices through access to education for all, equity of resources, building and consolidating a democratic culture, and encouraging the population to become a learning nation (MEC, 2004). After a number of minor revisions of its detail in the mid-nineties, the curriculum has since remained largely unchanged (Pomuti *et al*, 2003). This reform was completed in 1999.

The formal school system in Namibian government schools consists of 12 years of schooling which is divided into three phases: a Pre-Primary Phase; a Primary Phase which consists of Lower Primary (Grades 1-4) and Upper-Primary (Grades 5-7); and a Secondary Phase which consists of Junior Secondary, catering for Grades 8-10 and the Senior Secondary school, which cater for Grades 11 and 12. Grades 7, 10 and 12 results are the main sources of information for reviewing the performance and assuring quality in schools. A national Grade 7 examination was introduced in 2000 for the purpose of monitoring quality and as a semi-external examination to prepare learner entry to Grade 10. The Grade 10 Junior Secondary Certificate (JSC) examination was introduced in 1993 for promotion to the Senior Secondary phase. Learners write the International General Certificate of Secondary Education (IGCSE) and Higher International General Certificate of Secondary Education (HIGCSE) examination at the end of Grade 12. The IGCSE and HIGCSE examination have been used since 1995 through a partnership with the University of Cambridge, but now, new efforts have been made to localise the system with effect from 2007 (MEC, 2004).

Recently, after 14 years of independence, in order to ensure that the education system in Namibia was able to respond to the challenges of the 21<sup>st</sup> century, a fresh round of reforms was introduced. Driving these reforms was the idea of Namibia needing to become a knowledge-based society. The Namibian policy for reform in education is

one of change in continuity (NIED, 2002). Continuity must be ensured by moving forward on what has been achieved and not by a reversion to practices which are no longer consistent with a learner-centred approach (NIED, 2002).

The reforms came to be captured in the just completed Vision 2030 National Document<sup>5</sup> (MEC, 2004). According to the Vision 2030 National Document, for this to happen, Namibians will require a total transformation into an “innovative knowledge based society, supported by a dynamic, responsive and highly effective education and training system” (MEC, 2004, p. 8). In this regard, key steps were undertaken to ensure that the responsible government institutions would play their roles in realizing the vision. This included a comprehensive review of all curricula (ibid). The main objective of the Revised Curriculum for Basic Education as described in the NIED Circular No1/2006 was to make the curriculum more responsive to the needs of Namibia by:

- Streamlining the curriculum and rationalizing the number of subjects in the curriculum;
- Mainstreaming emerging issues such as HIV and AIDS Education, Human Rights and Democracy Education and Environmental Learning in the curriculum; and
- Strengthening Entrepreneurship and Information Communication Technology (ICT) in the curriculum.

All the issues described above were introduced to the formal curriculum and were to be dealt with in each subject across all phases of Basic Education.

In the JSAS (2006), the change proposed a fundamental refocusing of what counts as worthwhile Accounting knowledge, arguing that Accounting should develop learners conciseness, logical and analytical thinking and to encourage them to apply this knowledge to other areas of learning and real life. Reformers propose that Accounting

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<sup>5</sup> Vision 2030 National Document sets a very ambitious target that, by 2030, “Namibia should join the ranks of high income countries that afford all their citizens, the quality of life that is comparable to that of the development world” (Education and Training Sector Improvement Programme (ETSIP), 2005, p. 6).

should equip learners with knowledge and an understanding of Accounting procedures, principles, and rules. Procedural knowledge centres on the computational procedures and involves memorising and following certain steps to compute answers. Principled knowledge focuses on the Accounting concepts and ideas that undergird Accounting procedures, while ruled knowledge focuses mainly on the rules of Accounting that must be followed to develop accuracy, orderliness, thoroughness and disciplined working methods. Accounting needs also to develop learners' abilities to interpret recorded data and equip learners with the necessary skills and knowledge to complete a set of books of a sole trader.

In the JSAS (2006) it is noted that learners should learn to make a variety of Accounting connections; including connection within the Accounting procedures, principles and rules; connections between Accounting and their daily lives; and connections among Accounting concepts and other subjects concepts as well as cross-curricular issues such as Information Technology, HIV and AIDS, Environmental education and Human Rights and Responsibilities. Learners need also to appreciate and understanding the value and importance of Accounting apart from computation. They must also appreciate it as personal use, as a preparation for a career and as incentive for further study. It should also prepare learners for self employment and to be entrepreneurs so that they can create job opportunities.

In order to implement the changes that the reformers proposed, teachers are required to have a clear idea of how to teach well in a learner-centred way (NIED, 2003). The aim of this approach is to develop learning with understanding and the skills and attitudes to contribute to the development of society (JSAS, 2006). In the Namibian learner-centred conceptual framework discussion document (NIED, 2003), it is noted that since learner-centredness was introduced in 1991 as a foundation policy for the new educational system of Namibia, there have been different understandings of what is meant by learner-centred education and how to put it into practice. A growing body of research in Namibia has shown that the curricula and syllabuses, textbooks and material, assessment and examination developed during the 1990s are not consistently based on learner-centred principles (NIED, 2003). However, in this regard, the new JSAS incorporates key themes to ensure that the learner-centred approach is painstakingly attended to in the representation of the syllabus. It is suggested that

learner-centred education in Accounting means: interaction between the teacher and learners, but also among learners; that learners demonstrate the ability to perform allocated tasks, which will develop the skills underlying the subject; that learners will show initiative in allocated tasks; and that learners are able to work and think independently (JSAS, 2006). This approach ensures optimal quality of learning when the following principles are put into practice. These include: *Acknowledging learners' prior knowledge, accommodating individual differences, assisting learners to develop competence for active learning, encouraging co-operative and collaborative learning, adopting an integrated to teaching and learning, and using real world example during teaching and learning.*

It is made clear in the revised Upper and Primary and Junior Secondary implementation document that textbooks that are currently in use in schools for the subjects that are being implemented in 2007 remain the same and appropriate and do not have to be replaced (January, 2006).

Teacher education reform was considered one of the most important areas of reform when independence arrived. Within the new paradigm, teachers were seen as 'both agents and implementers' of change and thus had to be adequately prepared for the job (MEC, 2004). The design of the new teacher education programme rested on the premise that "deliberate and conscious interventions were to be made through the teacher educators and the teacher education programme to meet the demands of the basic education system" (MEC, 2004, p. 19). Several Pre-Service and In-Service Basic Education Teacher Diploma programmes [PRESET BETD and INSET BETD] were designed as a response to the reform efforts.

BETD PRESET was introduced in 1993; its main goal is "to provide a national and common teacher preparation related to the needs of basic education, the educational community, and the nation at large" (MEC, 2004, p. 20). The programme aims "to produce teachers who can meet the demands and rise to the challenges of the post-independence basic education system" (MEC, 2004, p. 20). BETD INSET was introduced in 1994, which follows the broad curriculum for the BETD PRESET programme. Its aim is to target unqualified and partly qualified teachers in Basic Education through distance learning programme (MEC, 2004).

As from 1996, the BETD curricula (both PRESET and INSET) have been continuously revised to respond to emerging issues and challenges that are outlined in the new educational curriculum. The first reality to be taken into account in designing these programmes was Learner-Centred Education (LCE) and the ongoing process of socio-political construction. Critical Practitioner Inquiry, Reflective Practice and Action Research were adopted “as [a] means to this end” (Pomuti *et al.*, 2003, p. 17).

For PRESET BETD programme, the Critical Practitioner Inquiry (CPI) approach was adopted in 1995. In CPI, “teachers are viewed as researchers who can reflect critically on their own practice and the contexts in which they teach, change their practice according to the outcomes of their inquiry, while growing professionally and changing ongoing social reality in the process” (MEC 2004, p. 21). This is seen as a tool of establishing a new relationship between educational ‘practice and inquiry’, and it is based on the belief that “practice takes place in certain context, and the teacher as researcher must make these contexts clear and respond to them in appropriate ways” (ibid).

In INSET BETD programme, the Practice-Based Inquiry (PBI) approach was adopted. PBI is “an approach to teaching and learning that encourages practicing teachers, in groups or as individuals, to engage in a range of practical activities” (MEC, 2004, p. 22). It refers to “a cycle of inquiry involving a spiral of identifying issues or areas of interest that can be improved or changed through planning, acting, observing, reflecting and evaluating the changes or improvements effected by the action” (Pomuti *et al.*, 2003, p. 21). This was developed under the assumption that teachers would develop their knowledge, skills and understandings by engaging in inquiry activities that relate ‘theory to practice’ (Pomuti *et al.*, 2003). Teachers are therefore encouraged to engage in practice-based inquiry activities in order to find out and understand better what is going on in their classroom as they try to realise the major goals of education policy by establishing their classroom learning environments to be more learner-centred (ibid).

The BETD INSET programme also adopted the reflective approach to teaching and learning, to acknowledge teachers’ existing knowledge and understanding as a basis

for teaching and learning. This approach was adopted in order to shift the pedagogical approach to link the programme to the experiences of the serving teachers and to assist them in transforming their pedagogical practices to be consistent with the national educational policy (Pomuti *et al.*, 2003). The literature on reflection suggests that teachers engage in reflective thinking and practice “when they can describe what they do, explain the meaning of what they do, understand how they came to be like they are, and identify what they might do differently” (Pomuti *et al.*, 2003, p. 19). Reflection is thus the process through which teachers can find meaning in what they do and can understand why they do it. This approach is based on the belief that “teacher in-service education programmes are more effective when they are closely linked to classroom practice” (MEC, 2004, p. 22)

### **1.5 The Significance of the Study**

The study hopes to add to the understanding about the impact of curriculum reform on teachers’ practices, attitudes and the realities within which they work. As students need to have necessary skills, attitudes and value that are critical to navigate the dynamic complexities of the business world, Accounting provides a good site for the development of these. The findings of this study may add to the information about the ways in which Accounting teachers respond to and understand the new syllabus descriptors. Furthermore, the study may also awaken policy-makers in Namibia to better understand the impact of curriculum innovation on teachers and how well it satisfies the needs of the local community in the selected school sites. The findings also provide us not only with an understanding of teachers’ reactions to curriculum innovation but also their responses of what should be done to help them to understand and implement the policy better. Such findings may also inform curriculum innovators about the type of interventions that are most likely to support teachers to better understand their intentions, improve, and change for the better.

## CHAPTER 2

# THE THEORETICAL UNDERPINNINGS OF EDUCATIONAL POLICY PROCESS, CHANGE AND IMPLEMENTATION

This chapter discusses the core assumptions of the educational policy process, change and implementation. The chapter is divided into three sections. The *first* section places emphasis on the notion of policy processes and processes of policy. It discusses how policy problems are characteristically handled, as well as the nature of the educational policy process and its origins, and the responses developed. The *second* section provides an overview of the educational change and the change process; the history, meanings, and outcomes of changes and some of the implications for dealing with it. The *third* section provides the central literature that informs and frames this study. The research reported here was informed by the literature on implementation processes of educational policy and framed by a cognitive perspective on policy implementation, or what Spillane (1999) would call the “*zones of enactment*”, which captures what Spillane, Reiser and Reimer (2002) call the “cognitive framework of implementation”.

The themes that are derived from the literature are: 1. *the processes of educational policy: roles and models*; 2. *Possibilities, challenges and constraints in educational change*; and 3. *Curriculum implementation process: the role of teachers' zone of enactment*.

### **2.1 The Processes of Educational Policy: Roles and Models**

In the field of educational policy studies “the ‘placing’ of schools, teachers and students in the policy process, has been largely achieved by theoretical fiat” (Bowe *et al.*, 1992, p. 8). The work of Bowe *et al.*, (1992) *reforming education and changing schools: A case study in policy sociology*, provides the broad overview and illuminates the understanding of the policy process. This has taken the form of

detailed analyses of 'how' the intentions behind policy texts become embedded in schooling or, more frequently, of how aspects of the schooling situation 'reflect' wider developments in the political and economic arena (Bowe *et al.*, 1992). In other words, it provides a more micro-level account of how educational policies are received and rearticulated in schools.

For Bowe, *et al.* (1992), the policy process is more than what has been increasingly referred to by the policy studies as the 'Thatcher style' of government which portrays the policy process as linear in form, that is, top-down or bottom-up. The making of policy and its implementation is regarded in this approach as a series of sequential events which could be rationally planned and scheduled (Lowham, 1995). The bureaucracy is "top-down with minimal discretionary decision making residing outside the top echelon" (Lowham, 1995, p.95). Bowe *et al.* (1992) argue that the policy process is non-linear in form; because it is a continuation, with the generation and implementation processes being central to it. They further say that this top-down, linear model is hardly the best starting point for research into the practical effects of the Education Research Act (ERA).

Taylor *et al.* (1997) define policy as a '*product*' and '*process*'. They provide an account of policy as text, but also as process. Their position also differs substantially from those who prescribe a *rational* approach to policy making which conceptualises policy in distinct and linear phases (policy development or formation, implementation and evaluation). They argue that such approaches usually require a set of chronological steps in policy development. For them, policy is more than simply the policy document of text; "it also involves processes prior to the articulation of the text and processes which continue after the text has been produced both in modifications to it as a statement of values and desired action, and in actual practice" (Taylor *et al.*, (1997, p. 25). They further argue that in reality, most policy is developed in a more disjointed, less rational and more political fashion. Policies are thus more complex, interactive and multi-layered, not merely a set of instruction or intentions.

Hough (1984) says that policy does not emerge within a *vacuum*; "rather it is developed within the context of particular sets of values, pressures and constraints, and within particular structural arrangements" (p. 17). It is also a response to

particular problems, needs and aspirations in the society. Recently, educational policy initiatives have come to be viewed as responses to the struggle over particular constructions of social, political, economic and cultural changes (Taylor *et al.*, 1997). One key task for policy analysis is “to grasp the significance of the policy as a text, or series of texts, for the different contexts in which they are used” (Bowe *et al.*, p.10). Bowe *et al.* (1992) further emphasise this point by saying:

... *Who* becomes involved in the policy process and *how* they become involved is a product of a combination of administratively based procedures, historical precedence and political manoeuvring, implicating the state, the state bureaucracy and continual political struggles over access to the policy process; it is not ‘*simply*’ a matter of implementers following a fixed policy text and ‘putting the Act into practice’ (p.10).

In *Education Reform*, Ball (1994, p. 16-22) outlines two approaches that can be used to conceptualize policy, that is, policy as ‘*text*’ and policy as ‘*discourse*’. In his discussion of policy as a *text*, he sees policy as non-linear, because it goes through various stages (at the point of initial influence, in the micro-politics of legislative formulation, in the parliamentary process and in the politics and micro-politics of interest group articulation). He says that “the physical policy that pops through the school letterbox, or wherever, does not arrive ‘out of the blue’ – it has an interpretational and representational history – and neither does it enter a social or institutional vacuum” (Ball, 1994, p. 17). Nonetheless, policies are “textual interventions into practice; and although many teachers (and others) are proactive, ‘writerly’, readers of texts, their readings and reactions are not constructed in circumstances of their own making” (Ball, 1994, p.18). Thus, responses to each text are influenced by the ‘histories’ of the context and readers in it. Policies are presented differently and as a result implemented in various ways, because of the ‘plurality of reading’.

The point that Ball stresses is that policies are both text and action, words and deeds; they are what is enacted as well as what is intended. They are typically “the cannibalised products of multiple (but circumscribed) influences and agenda”, and always not necessary clear or closed or complete (Ball, 1994, p.16). Thus, the enactment of texts relies on things like commitment, understanding, capability, resources, practical limitations, cooperation and (importantly) inter-textual compatibility (Ball, 1994, p. 19).

In the response to National Curriculum as a text for example, the assumption is made that schools operate and will respond in terms of '*idea*' conditions for change (Bowe *et al.*, 1992). However, curricula can be read and appreciated differently in different settings and context. Bowe *et al.* (1992) argue that even though schools are different with different resources or skills and experience for key participants, no matter how important these things are, it is also a matter of differences in the interpretations of key texts; resulting in what called 'translation' (p. 118). Bowe *et al.* (1992) note that teachers are being encouraged to make the National Curriculum their own. However, to sustain this it requires teacher acceptance and understanding, 'lock stock and barrel' or a system for effectively policing teachers.

In Ball's (1994) discussion of policy as a '*discourse*', he conceptualises this notion in a very different way as in policy as '*text*'. Here, he draws attention to Foucault's approach to discourse analysis which says, 'discourse may seem of little account', "but the prohibition to which it is subject reveal soon enough its links with desire and power" (Ball, 1994, p. 22). Ball, however, sees policy discourse as a way of indicating the significance of power relations in framing interpretations of policy texts. He argues that policy as discourse may have the effect of redistributing 'voice', so that it does not matter what some people say or think it only determines whose voices are heard as meaningful or authoritative. Thus, discourses are about what can be said, and thought, but also about who can speak, when, where and with what authority (*ibid*)

Bowe *et al.* (1992) emphasise the need to take account in policy analysis of the interactive, non-linear nature of the relationship between what they see as three interrelated elements of the policy cycle, namely *context of influence* (intended); *context of policy text production* (actual); and *context of practice* (policy-in-use) (see also Taylor *et al.*, 1997). The *context of influence* is a stage where public policy is normally initiated or formulated (initiated by the bureaucratic structures of government and other stakeholders). It is where key policy concepts are established (e.g. market forces, national curriculum, opting out budgetary devolution etc.), "they acquire currency and credence and provide a discourse and lexicon for policy initiation" (Taylor *et al.*, 1997, p. 20). The *context of policy text production* represents policy (involve writers and production of text), these representations can take various

forms: “most obviously ‘official’ legal texts and policy documents; also formally and informally produced commentaries which offer to ‘make sense of’ the ‘official’ texts” (Taylor *et al.*, 1997, p. 20). The *context of practice* refers to the implementers of policy, none more important than teachers. Bowe *et al* (1992) note that policy is not simply received and implemented within this arena, it can be interpreted, re-interpreted, reformulated and then implemented. They argue that practitioners do not confront policy text as naïve subjects, they have different histories with experiences, values and purposes of their own, and they have vested interests in the meaning of policy.

In light of above discussion, it is appropriate to talk about policies as having ‘effects’ rather than ‘outcomes’. The policy process is complex, it is one of policy-making and re-making, it is often difficult, if not impossible to control or predicted its effects or to be clear about what those effects are, what they mean, and when they happen (Bowe *et al*, 1992). Policy is an instrument through which change is mapped onto existing policies, programmes or organisations and onto the demands made by particular interest groups (Taylor *et al*, 1997). The relationship between policy and change is indeed complex. Policies serve to manage change, but exactly how this management occurs varies greatly from policy to policy and site to site (Taylor *et al*, 1997). While it is true that policies are responses to particular social change, it is also the case that these changes may themselves be represented in a variety of ways, and accorded contrasting significance. It is however at this point, that the literature of this study turns to the challenges, possibilities and constraints of educational change or policy change.

## **2.2 Possibilities, Challenges and Constraints of Educational Change**

Change is ‘ubiquitous’ (Altrichter and Elliot, 2000, p.1), and “relentless, forcing itself on us at every turn” (Fullan, 1993, p. 4). Change shapes up differently in different discourse context(s), and appears to be “infinitely contestable and inherently unstable” (Altrichter and Elliot, 2000, p.1).

As Gide states, "everything has been said before, but since nobody listens, we have to keep going back and begin again" (in Cuban, 1990, p. 3). Cuban (1990) supports and interprets Gide's words by saying "if we do not heed the plea, we will continue to mindlessly speculate" (p.12). He stresses that the stakes of policymaking are high because such questions about why reforms failed in the past and why they return go to the heart of present policy debates over whether federal, state, and district mandates to alter schooling will ever get past the classroom door. Policymakers' assumptions and school critics about the past often become rationales for reform and "the visions of changes depend on a view of the past as a series of failures that killed a golden age of schooling" (Cuban, 1990, p. 3). Cuban (1990) concludes that it is important to policymakers, practitioners, administrators, and researchers to understand why reform keeps reappearing but seldom substantially changes the regularities of schooling. The paradigm shift which occurred in discourse of policy-making, however, can be linked to the paradigm shift in the rationales of change.

Fullan (2001) and Fullan and Stiegelbauer (1991) provide a detailed overview of how educational change works. They conceptualise the notion of educational change using two dimensions: the meaning of change and the processes of change. Fullan (2001) points out that the problem of meaning is central to making sense of educational change. One of the most fundamental problems is that people do not have a clear and coherent understand of the aim of educational change, what it is and how it is supposed to proceed (Fullan, 2001). On the other hand, policymakers have little information about the actual processes of change, the potential problems and issues that emerge, and methods of addressing them which can support their work (O'sullivan, 2002). These are one of the main reasons why "faddism, superficiality, confusion, failure of changes program, unwarranted and misdirected resistance, and misunderstood reform" happen in education (Fullan and Stiegelbauer, 1991, p. 4).

Fullan (2001) further states that the meaning of change must be accomplished in relation to both the 'what' of change and 'how' of change, because these constantly interact and reshape each other. This is akin to what *Bowe et al* (1992) say, namely, that change in school is best understood in terms of a complex interplay between the micro (referring to teachers and schools) and macro level (referring to government structures) of education; the history, culture and context of the school and the

intentions and requirements of the producers of policy texts. Taylor *et al* (1997) concur that “long term effective change of a progressive kind in education requires the operationalization of ideas and more importantly, their *institutionalisation*” (p.171). This means that there is a need to consider changes in organizational culture and structures as well as changes in individual attitudes, behaviours and practices. Change cannot be produced by government edict only, but also with the specificities of local conditions — their agendas and the interest of individuals and groups (Taylor *et al*, 1997).

While there are many books on education which address the ‘what’ of change, Scott (1999) examines the ‘how’ of change in his book entitled, *Change Matters*. Scott (1999) notes that over 800 books have been published in the US alone in the first half of the 1990s on change, and that many of these are “peddling change management snake oil” (p. xii). What the authors advocate rests on very flimsy research foundations. Scott (1999) argues that there is a need to identify and question the change management myths which are being currently put about in education. Scott (1999) further goes on with this point by saying:

There is a need to help educators ‘see the forest for the trees’, that is to identify, label and explore the links between all the components that make up the change management puzzle. For example, it is important to become clear on how the processes of individual and organizational change are linked, how change is a complex learning and unlearning process rather than an event and how, at the heart of change, are people, their values, beliefs, motives and relationships (pp. xii- xiii).

The relationship between policy and change is multiple, complex and often contradictory (Taylor *et al.*, 1997). Researchers like Fullan (1993) Lowham (1995); Kennedy (1996); Taylor *et al* (1997); Altrichter and Elliott (2000) concur that change is a process, not an event or a blueprint, yet confusion regarding this truism tends to occur when a proposed change is officially adopted. Lowham (1995) states that change cannot be marked by the date that a governing body gives effect to it by simply voting for a policy, rather it needs to be conceived of as a process in which individuals actually operationalize policy. It is not the capacity to practice the latest policy. Rather it is the ability to survive the “vicissitudes of planned and unplanned change while growing and developing” (Fullan, 1993, p. 3).

To become expert in the dynamics of change, educators, administrators and teachers alike must become skilled change agents rather than victims of change (Fullan, 1993). If they become skilled agents with moral purpose, “educators will make a difference in the lives of students from all backgrounds, and by so doing help produce greater capacity in society to cope with change” (Fullan, 1993, p. 5). It is suggested that to be successful as a change agent, you will need to work in collaboration with powerful and influential colleagues inside your school system as well as with those on the outside (Newton and Tarrant, 1992).

Moreover, “compared to the rather meager body of research on the context and substance of educational change, there is now a rich store of literature, research and practical understanding of the change *process*” (Hargreaves, 1994, p. 10). Hargreaves (1994) outlines various principles that emerge from the recent literature on the change process in the field of school improvement. These include:

“change is a process not an event’ [see above]; that “practice change before beliefs”; that it is “better to think big, but start small” [see also Guskey and Huberman, 1995]; that “evolutionary planning works better than linear planning” ; that “policy cannot mandate what matters”; that “implementation strategies which integrate bottom-up strategies with top-down ones are more effective than top-down or bottom-up ones alone” [see also Fitz, 1994] (p. 10).

Most of this research and literature rests on the premise that teachers, more than any others, are the key to educational change (Hargreaves, 1994). It is the teacher who has the final say about what is to be done when the innovation is implemented in the classroom; “the teachers, therefore, require the most sensitive handling and training in the introduction and implementation of curriculum innovation” (Ibrahim, 1991, p. 95). Teachers have intimate knowledge of learners, classrooms, and school milieu— this knowledge allows them to point out the weaknesses, shortcomings, and conditions which should and can be changed (Ben-Peretz, 1980). It is what teachers think, what teachers believe, and what teachers do at the level of the classroom that ultimately shapes the kind of learning that young people get.

According to Butt *et al* (1992), “understanding how teachers, individually and collectively, think, act, develop professionally and change during their careers might provide new insights as how one might approach the reform, change and improvement in education that are necessary to equip our students for a desirable future within a

context that is rapidly altering the nature of teachers' work" (p. 51). Teacher thinking, action and knowledge are of vital importance in the endeavour to understand how classrooms are the way they are and how they might become otherwise. In order to understand how teachers as individuals think, act, feel and carry out their intentions, how a person knows what they know, it is necessary to understand the relationship and tensions among context and individual lives, not only as related to the present but the past, as well (Butt *et al.*, 1992). Hence, in order to understand a teacher's knowledge with respect to classrooms, we need to understand the contexts within which they currently work - that is the realities within which they work, both in the collective sense and in the existential sense (Butt *et al.*, 1992).

Atkin (2000) examines issues about the teacher's view of educational change. He says that it is difficult to detect progress in one's individual underlying attitudes and values. Educational change affects the beliefs, skills and general perspective of the individual teacher. But individual beliefs and preferences seem to "present an indistinct, elusive and seemingly inefficient target for school reformers" (Atkin, 2000, p.75). Atkin (2000) is concerned about the way in which social change impacts on the conception and organization of knowledge in society and presents new curricular tensions and challenges particularly for schools and teachers. He concludes that strategies of educational change must "recognize just how deeply projected changes in subject matter itself can challenge the images teachers have of themselves as the custodian and proponents of their disciplines" (p. 83). The use of a new curriculum for example, in the classroom could create disjunctions between the teacher's former knowledge and practice, which require resolution (Christou *et al.*, 2004).

According to Fullan (1993), the 'status quo' is more likely to stay than to change, because of the way teachers are trained, the organization of school structures which operate in terms of hierarchy and the way that politician treat the education system. Fullan (1993) goes on to argue that dealing with change requires a "fundamental shift of mind..." and that without a new mindset of change the "insurmountable basis problem is the juxtaposition of a continuous change theme with a continuous conservative system" (p. 3).

Teachers' professional development is "now touted as the ticket to reform" (Berne and Wilson, 1999, p. 173). It has become clear over the years in many countries that the pace and scope of educational change has made in-service training even more crucial as a means of updating and refreshing teachers and enabling them to reflect on the quality of their practice (Newton and Tarrant 1992). However, it is argued that in-service training will continue to be a poor means of promoting school change if it is not linked to explicit developments in policy or practice (*ibid*). More than this, experience from a number of countries shows that unless teachers and their representatives are actively involved in policy formulation, and feel a sense of "ownership" of reform, "it is unlikely that substantial changes will be successfully implemented" (McGaw, 2005, p. 213).

McLaughlin (1997) urges the rebuilding of teacher professionalism: "new wine in new bottles". Rebuilding teachers' professionalism requires "professional development opportunities that extend beyond mere support for teachers' acquisition of new knowledge to compromise occasions for teachers to reflect critically on their practice and fashion new knowledge and beliefs about content, pedagogy and learners" (McLaughlin, 1997, p. 80). Professional development in the twenty-first century must provide support for classroom pedagogy that goes far beyond the mechanics of teaching (Day, 1997). Teachers, like students, learn by doing, reading and reflecting, collaborating with other teachers, looking closely at students and their work, and sharing what they see (McLaughlin, 1997). Hence, rebuilding professional development that provides opportunities and organizational arrangements which enable teachers to rethink the technical culture of how teaching is best done, and to re-examine their expectations for pupil as well as their own roles is essential (*ibid*).

Borko and Putman (1995) exhibit an interest in the cognitive psychological perspective on teachers' professional development. They say, teachers' knowledge and beliefs are important resources and constraints on change and they cannot be circumvented by efforts to reform educational practice. For effort to help teachers make significant changes in their teaching practice, they must first help them to acquire new knowledge and beliefs. Thus, "the key issue from an implementation perspective is how the process of change unfolds *vis-à-vis* what people *do*

(behaviours) and *think* (beliefs) in relation to a particular innovation” (Fullan, 1992, p. 22).

The theory of the meaning of change and change process provides us with an underlying conception of what should be done, and why changes keep appearing over and over again. This guide helps us to locate specific factors, to observe how they work in concrete situations and to explain why they function as they do, and with what consequences and outcomes they have. As Fullan (1992) says, we cannot view policies or innovation as simply entering or being generated by the system and somehow producing outcomes, without knowing what is in the ‘blackbox’ of implementation. Thus, the discussion of literature that is relevant to this study now turn to theories of ‘change in practice’ or what Bowe *et al* (1992) called ‘context of practice’. In this study, the context of practice focuses on the school context, and the implementation process (of curriculum innovation as a text) and its uptake by the teachers.

### **2.3 Curriculum Implementation Process: Role of Teachers’ Zone of Enactment**

Implementation research is broadly concerned to investigate the structure and process within which policy objectives are put into practice. Implementation is rendered “as a complex, creative and important ‘moment’ in the cycle, in which practitioners are conceptualised as meaningfully interpreting rather than simply executing, policy which has been ‘handed-down” (Fitz, 1994, p. 59). Powell (1999) describes three ways in which the implementation process is conceived in the literature. Firstly, He points out two approaches that have been used in the old paradigm to interpret the implementation process. Secondary, he introduced a new approach that is now used in the third world studies to interpret the implementation process. In the old paradigms, researchers adopted top-down and bottom-up approaches to the implementation research. These approaches conceived policy ‘formulation’ and policy ‘implementation’ as two distinctions which tender to render the policy process as hierarchical and linear (Fitz, 1994).

According to Powell (1999), the top-down approach in the literature, assumes that policymakers formulate policies at the central government which are then implemented by the appropriate agencies. He further says that researchers who take this approach view successful implementation as being dependent on a number of factors, including: the availability of resources, the nature of the policy, and the administrative structure. He (Powell, 1999) argues that this approach is based on 'technocratic assumptions' (p. 9). It is assumed that successful implementation is about having the correct procedures and the appropriate organizational structures. It also argued that this narrow approach neglects the role that different actors play in the process of policy implementation.

In contrast, the bottom-up approach, (Powell, 1999) emphasises the importance of actors in the implementation process, particularly those at the local level who are referred to as 'street level bureaucrats' (p. 9). Within this approach, policy analysts are criticised on the grounds that they generalise about policy implementations without explaining the impact or influence of individuals in this process (*ibid*). This approach recognises how individuals, through their collective behaviours, can influence the process involved in implementing a policy. However, it is argued that this approach can be criticised for emphasising the 'street level bureaucrat' at the expense of those who are involved in formulating policy (Powell, 1999).

Moving beyond these two traditional approaches of "formulation and implementation", recent studies adopt a new approach which combines the top-down and bottom-up approaches for analysing implementation. This new approach is called the 'evolutionary approach' (Powell, 1999, p. 10). The benefit of this new approach is that "it recognises implementation as a process of negotiation and interaction between the key decision-makers who formulate policies, and the street level bureaucrats who implement them" (in this study referring to teachers) (Powell, 1999, p.10). This approach influenced the non-linear way in which the policy process and change process is conceived. The evolutionary approaches in contrast with the former two approaches (also known as rational-linear approach), recognises that policy making and implementation are not separate. Policy making is left to those involved in the planning and in the implementation stages (Powell, 1999). These propositions "strike a careful balance between the centre's power to disseminate policy and the

practitioners' capacities to interpret policies in ways and directions not anticipated by their authors" (Fitz, 1994).

According to Geijsel (2001), the conditions needed to implement educational changes and the current failure to establish such conditions clearly show that the dominance of the rational-linear perspective may be to blame: "this approach has kept both education researchers and politicians from confronting the dynamic sociocultural nature of school processes" (in Van den Berg, 2002, p. 613). Taking teachers' perceptions seriously in confronting such changes should thus be seen as a vital "instrument" and not an "impediment" (*ibid*).

In this study, the literature of implementation *process* is going to focus on the role of 'street level bureaucrats', none other than teachers in the implementation process of curriculum change. At the same time it is also going to be reviewed in relation to the process and product of policy-making.

There is an extensive general literature that deals with the processes and barriers involved in the implementation of curricular change (e.g. Fullan, 1992; 1993). The classroom realization of curriculum reform comes about through the actions of individual teachers. Even though "policies regularly announce a new instructional order, the classroom slate is never clean" (Cohen and Ball, 1990, p. 333). To describe this phenomenon, Spillane (1999) has introduced the term teachers 'zone of enactment' which he thinks plays an important role in the implementation of instructional reforms. Zone of enactment refers to the "space where reform initiatives are encountered by the world of practitioners and 'practice', delineating that zone in which teachers notice, construe, construct and operationalize the instructional ideas advocated by reformers" (Spillane, 1999, p.144).

In the text, *Changing Teachers, Changing Times*, Hargreaves (1994) notes that teachers do not simply deliver the curriculum, they develop it, define it and reinterpret it too. According to him (Hargreaves, 1994), teachers' histories, biographies, their career as well as their hopes and dreams, their opportunities and aspirations, or the frustrations of these things, are closely tied up with the way they teach, develop as people and as professionals. All these things are also important for teachers'

commitment, enthusiasm and morale in their work. In congruence, Cohen and Ball (1990) state that teachers do not merely take in new texts and curriculum guides, and changing their practice in response to externally envisioned principles. Rather, “they apprehend and enact new instructional policies in light of inherited knowledge, belief and practice” (Cohen and Ball, 1990, p. 335). This means that whatever novelties policymakers embrace, teachers must work with residues of the past. In addition, teachers’ interpretations are diverse.

The specific reactions to an innovation and the problems associated with these reactions typically stem from the significance or meanings that teachers attach to their situation (Van den Berg and Ros, 1999). Van den Berg (2002) provides a review of a number of scientific schools of thought and research results to show the importance of identifying the “existential attribution of teachers”. In his review, it is assumed that the professionalism of teachers is largely shaped, on the other hand, by the continual interaction between their beliefs, attitudes, and emotions and on the other hand, the social, cultural, and institutional environment in which they function. The results of several studies show teachers’ meanings to be very existential, highly personal, resistant to persuasion and quite evaluative (Van den Berg, 2002).

It is suggested that teachers’ opinions and reactions to policies pertaining to their professional practice depend, in part, on their own personal meaning. It is important that a picture of teacher concerns can be taken into account during the implementation of innovations (Van den Berg and Ros, 1999) and allowing them to voice their concerns and draw their immediate expertise in curriculum development (Ben-Peretz, 1980). Many personal factors can shape teacher concerns: previous experiences, the home situation, personal preferences/styles, legal/financial security, self-confidence, and so forth. The contribution of such personal factors can influence teachers to make irrational decisions in the eyes of outsiders at times.

Soudien (2007) urges that the “process of managing meanings” must be taken into consideration as a more challenging personal task than it has ever before. He says (Soudien, 2007) that as leaders, we need to find deep ways in which we can connect with the meanings that people bring to the work-place and find ways of working with those meanings and that without this, “we will be overlooking, indeed even spurning,

this great gift our times have given us to make real difference” (p. 8). Hence, teachers’ meanings and process of meaning construction must be taken seriously.

Poole (1996) for example, emphasises the importance of “meaning construction” (in Van den Berg, 2002, p. 579). He (Poole, 1996) describes meaning construction as “a dialectic process in that previous constructions of reality influence interpretations of new experiences and these new experience influence the construction of reality” ( in Van den Berg, 2002, p. 579). Meanings are deeply rooted within the individual owing to their long history and are more or less a part of the individual’s personal identity (*ibid*). In order to identify teachers’, a “qualitative-interpretive” research approach can be opted for (*ibid*). Qualitative researchers “are interested in the meaning people have constructed, that is how they make sense of their world and the experiences they have in the world” (Van den Berg, 2002, p.581). It is also assumed that the manner in which teachers attribute meaning to various tasks and functions is of interest. The interest “is in process rather than outcomes, in context rather than a specific variable, in discovery rather than confirmation” (Van den Berg, 2002, p. 613).

In keeping with the preceding, Coburn (2001) introduced the notion of “collective sense-making” in his/her study *Collective Sensemaking about Reading: How Teachers Mediate Reading Policy in their Professional Communities*. That, teachers do not blindly apply policy but, rather, co-construct understandings of policy messages. This means that teachers shape policy, interpret, adapt, and even transform reforms as they put them into practice (Coburn, 2001). Coburn (2001) further illustrates that sense-making is not solely an individual affair, but is also social in two important respects: It is *collective* “in the sense that it is rooted in social interactions and negotiation”, and it is *situated* “in teachers’ embedded contexts” (p. 147). Coburn (2001) concludes by stating that, “the patterns of interaction and the conditions of conversation in formal and informal settings influence the process by which teachers adopt, adapt, combine and ignore messages from the environment, mediating the way messages from the environment shape classroom practice” (P.162). Practically what this means is that it is important to consciously take on the complexity and dynamics of teachers community, as teachers in different formal and informal communities can make different interpretations of the same thing (Coburn, 2001).

Recent scholarship in education and other disciplines investigated the role of enactors' sense making in the implementation process, underscoring that the instructional ideas that implementers (e.g. teachers) construct from policy are critical in understanding their enactment of policy (Spillane, 2000). More recently, cognitive frames have been used in studies of teachers' responses to reform (Educational-Evaluation and Policy Analysis; EEPA, 1990), emphasising whether, and in what ways, implementers change their minds in response to policy (Spillane, 2000).

Spillane, Reiser and Reimer (2002) provide a key understanding both in sense-making theory and cognitive perspective on policy implementation process. Spillane *et al* (2002) argue for the inclusion of implementers' interpretation of the reform message, along with more conventional variables such as local resistance to reform and limited local capacity to carry out reform proposal that dominate in the literature in models of the implementation process. They (Spillane *et al*, 2002) say that in the conventional theories, most of the explanations for failure, do not take account of the complexity of 'human sense making'. Conventional accounts portray policy as a stimulus, and the choices of implementers is to decide whether to change their existing behaviour and implement the policy, or ignore it, or work at sabotaging or circumventing it (*ibid*). What is ignored or at least remains implicit in most of these explanations is that implementers must not only attend to the policy stimulus, they must also make sense of that stimulus; this conventional orientations underestimate the extent to what and the process by which, bureaucrats, administrators and teachers come to understand what is policy asks of them (*ibid*).

Sense-making is not simply an act of decoding a policy message; in general, it "is an active process of interpretation that draws on the individual's rich knowledge base of understandings, beliefs, and attitudes" (Spillane *et al.*; 2002, p. 391). It focuses attention on how implementing agents (e.g. teachers) construct the meaning of a policy message and their own behaviour and how this process leads or does not lead to a change in how they view their own practice, potentially leading to changes in both understanding and behaviours (*ibid*). This notion is based on a belief that different human beings are going to interpret the policy message in different kinds of ways and as a result, implement it in different ways. Practically, this is not to say that implementation failure results because implementers reject the reform ideas advanced

via standards-based reform but is because they understand them differently. Sense-making thus, provides “numerous opportunities, aside from any wilful or intentional efforts to revise policy to fit with local agendas, for the transformation of policy-makers’ ideas about changing local practice” (Spillane *et al.*, 2002, p.391). A cognitive perspective underscores this interpretive process by foregrounding enactors’ interpretations of policy signals, that is, what it is implementers come to understand from policy about changing their current practice (Spillane, 2000). It is here that implementers’ cognition enters the implementation process.

Spillane *et al* (2002) develop a cognitive framework which offers new insight into policy implementation process, illuminating more comprehensive explanations for why policy succeeds or fails at the ‘street level’. The cognitive model is developed to supplement the existing models (that is conventional models) by making transparent an aspect of the process that has been systematically unpacked in the implementation literature. They draw their attention to recent studies that suggest that many implementers typically do “not heed higher-level policies but also work hard to implement them” (*ibid*, p.391) This model is non-linear, incorporates both bottom-up and top-down perspectives (known as evolutionary perspective) on the implementation of standards. Spillane *et al*’s (2002) framework involves three core elements: the *individual* implementing agent; the *situation* in which sense making occurs; and the *policy signals*. These implications are further described by Spillane *et al.* (2002) as follows:

### **2.3.1 The individual implementing agent**

Understanding the teacher as an individual implementing agent can help to inform us how individuals notice and interpret stimuli, and how prior knowledge, beliefs, and experiences influence the construction of new understandings. It will also substantiate the importance of understanding what sense implementers make of policy and how they make sense of that policy; and the implications these have in the implementation process. Within this notion, Spillane *et al* (2002) point out that *teachers’ prior knowledge, beliefs, practices and experiences* can contribute to the failure of implementation of a new policy. This does not mean that they are reluctant to change

in the direction of the policy intent, but because their extant understandings may interfere with their ability to interpret and implement the reform in ways consistent with the policy intentions. Research by Cohen and Ball (1990) in *policy and practice* demonstrates this trend, which shows that many of the teachers that they observe did change their practice in response to the new policy, but the frame for those changes was the pedagogy that had been pressed by the older policies. “New wine was poured, but only into old bottles” (p. 334). This reveals the sense that teachers are not empty vessels waiting to be filled with new ideas, skills and experiences. Teachers have their own interest, their ideas, their expertise, and their experiences, and all these contribute to their understanding and construction of knowledge. New information is always interpreted in terms of what is already known (Spillane, 2002). Thus, teachers might use the known and the familiar to make sense of new stimulus.

The substance in these explanations is what in psychology is called ‘*schemas*’ (Spillane, 2002, p. 394). A schema is “a structure of consciousness or understanding in which the related bits of knowledge one has are linked together to produce an understanding of the world and make predictions about how the world... operate(s)” (Soudien, 2007, p. 5). Schemas can be used to construct the process of cognitive and social information. It can also “encode knowledge about the social world, representing associations of expectations about people and social situations... such as how one interacts with others at a party or business meeting and how one expects librarians, musicians, and auto mechanics to appear and behave” (Spillane *et al*, 2002, p. 394).

Furthermore, research on schemas by Gentner & Stevens stresses the implications of the “mental representation of dynamic process called *mental model*” (Spillane *et al*, 2002, p. 395). In light of this, Spillane *et al* (2002) say that people construct intuitive models drawing on their experience... and use those intuitive ideas to predict what will happen in particular situations. Intuitive models strongly influence how agents (teachers) interpret reforms — encode their behaviour in the form of biases. In the case of this study, hence, a new idea like teaching Accounting with inquiry, is interpreted on the basis of teachers’ current frame of reference — their view of the discipline, views of students, and ideas about what it means to teach Accounting. This notion reflects that “what is novel is always seen in terms of past understanding”...

and “what we see is influenced by what we expect to see” (Spillane *et al*, 2002, pp. 394; 395).

The second implication of the sense making framework referred to what Piaget termed ‘*accommodation*’ or restructuring of existing knowledge (Spillane *et al*, 2002, p. 395). Here, new stimuli are encoded into existing knowledge frames, or assimilation which is the central part of perception and action. This is a conserving action and effectively serves to make the familiar unfamiliar and the new old. In this process, it is stressed that “...learning new ideas is not simply an act of encoding these new ideas; it might require restructuring a complex of existing schemas, and the new ideas are subject to the danger of being seen as minor variation of what is already understood rather than as [being] different in critically important ways” (Spillane *et al*, 2002, p. 396). Hence, teachers in Namibia may interpret the new policy ideas as familiar ones, without paying sufficient attention to those main aspects that diverge from the familiar, or are integrated without restructuring of existing knowledge and beliefs— “resulting in piecemeal changes in existing practice”.

A third implication of the sense-making framework involves the *mechanisms of accessing and applying knowledge structures*. Mechanisms in sense-making are “a process of scanning new information and retrieving from it what is most similar to what one was familiar with before” (Soudien, 2007, p. 6). Here, the aim is to search for consciousness triggers. And the result is that agents (teachers) with less expertise in the most significant features of the reforms can be misled by superficial similarities in situation. Thus, teachers are more likely to draw on the most superficial features of the new rather than the substance of the reform.

### **2.3.2 The situation in which sense making occurs**

Individuals do not make sense of their world in a ‘vacuum’ (Spillane *et al*, 2002, p. 392). Their sense-making depends substantially on their ‘thought communities’ or ‘worldviews’ to which they belong and these are situated in broader social, professional, historical, political, religion, and organizational context (*ibid*). Teachers actively “mediate norms, belief systems, and practices that have diffused from the

institutional environment, socially constructing and reconstructing them as they put them into place in their own contexts” (Coburn, 2001, p. 147).

Sense making can be situated within the same school in different formal and informal groups (Coburn, 2001). From research by Weick (1995), it appears that interaction in organizations occurs on the basis of the meanings that individuals assign to situations or the sense-making that occurs within organizations (in Van den Berg, 2002). From such a perspective, Weick (1995) distinguishes two important notions as playing a role in the attribution of meaning by people in organizations, namely: *uncertainty* and *ambiguity* (in Van den Berg, 2002). Uncertainty relates primarily to a shortage of information with regard to rights, obligations, tasks, and responsibilities. Ambiguity arises as a result of incorrect estimates of the consequences of certain actions at a particular point in time.

Van den Berg (2002) points out that there is a need to increase attention to individual teachers’ interpretations of situations along with increased attention to the interaction of such interpretations with the context in which teachers live and work today. This means that if we do not consider the beliefs, attitudes, and emotions of teachers in their working context, we will not be able to understand the human variation in the daily practices of teachers. School contexts for instance, significantly influence teachers’ beliefs, attitudes, and emotions. Also the people within a school can develop shared patterns of interaction and meanings (Van den Berg, 2002). Thus, “interaction involves a dynamic that cannot be ignored, and identification and acknowledgement of the different meanings that teachers holds with regard to the processes of teaching and learning are an unavoidable part of understanding this dynamic” (*ibid*, p. 617).

These explanations highlight the important role of teacher interaction inside and outside of formal organizational structures and how these social interactions can be highly influential in the ways that teachers make sense of policy message from the environment.

### 2.3.3 Policy signals

The sense making framework also has implications for the design of policy. Although policy cannot construct understanding for implementers (teachers), the product and policy formulation influence implementing agents' sense-making efforts. Spillane *et al* (2002) demonstrate some of the implications of their sense-making framework for the design of policy. This is the stage where the policy formulation and implementation merge — as the 'evolutionary perspectives' imply.

What Spillane *et al* (2002) make explicit here is that “substantive rather than superficial change is very difficult” (p.414). They focus on three levels of social change that are identified by Marris (1975). These include: 1) *incremental change*, which requires little or no alteration of the extant purpose or expectations of the people involved in the change. For example, changing a time at which particular Accounting skill or topic is taught. 2) *Supplementing change*, which requires growth on the part of those who are part of change, such as add a new element to their work. Such change can supplement the existing schemas and frameworks, not undermine them. 3) *Supplanting change*, which requires the discrediting of existing schemas and frameworks, such as implementing a new approach to teaching or putting in place a new education system. Such change is the most challenging because it involves loss for those who are to implement the new policy. This level is difficult to achieve because it requires implementing agents to give up their old ideas and to take on and work with new idea and values. Since “the more the fundamental the changes sought by an innovation, the greater the extent to which existing schemas must be restructured to form coherent understanding of the new ideas” (Spillane *et al.*, 2002, p.415).

The way forward in relation to the above explanations, Spillane *et al* (2002) suggest, to help people cope with change, must be for policy documents to focus on underlying principles rather than superficial aspects of specific examples. Policy must be represented in ways that help implementers to understand the intentions of the designers. They (Spillane *et al*, 2002) argue that we simply provide people with 'thicker' descriptions of the changes... the detail with which new ideas are explicated

is not enough. Policy representation must “support agents in “looking beneath the surface”, perhaps by juxtaposing potential form- and function-based understandings of central reform ideas” (*ibid*, p.417). There is a critical need to structure learning opportunities so that stakeholders can construct an interpretation of the policy and its implications for their own behaviour. These include the provision of teacher professional development that enhances teachers’ understanding of instructional reform proposals. This notion is based on the belief that policy representations that build on and engage implementing agents’ existing schemata are likely to enable implementers to construct understandings that correlate with the policymakers’ goals.

The key in this process is “to create a sense of dissonance in which agents see the issues in their current practice rather than seeing the new ideas as achieved within their current practice” (Spillane *et al.*, 2002, p. 418). “This dissonance, or dissatisfaction with one’s own behaviour, is essential to the reinterpretation of one’s belief”. However, “this process cannot be too negative, or it may trigger the natural tendency toward self-affirmation, leading agents to find fault in or explain away the reform idea” (Spillane *et al.*, 2002, p. 418).

## 2.4 Conclusion

There is a lot of negative explanations and speculation about Namibian educational reform post-independence failure to achieve its goals; it is rarely effectively implemented. O’Sullivan (2002) in his study: *Reform Implementation and Realities within which Teachers Work: a Namibian case study* argues that the teacher role in the Namibian reform literature has received little attention and tends not to be seriously considered by policymakers. He explore this within a framework of objective and subjective ‘classrooms reality’ implementation factors. He suggested that effective implementation requires a needs assessment that provides a through appraisal of ‘classrooms realities’. Spillane *et al* (2002) argue that education standards press for many reform ideas that to be successfully implemented, would require tremendous reorganizing of most implementing agents’ existing schemas. Recent research on the relationship between instructional policy and classroom practice

suggest that “teachers interpret, adapt and even transform policies as they put them into place” (Coburn, 2001, p. 145).

Important from this literature review suggests that there is a need to understand the process by which teachers construct, reconstruct policy messages in their context of their professional communities (context of practice). As the literature indicates, teachers’ prior knowledge, beliefs, practices and understandings can pose challenges to the implementation process of the policy. The basis for this study aims to address some of these complexities by focusing on the understanding of teachers and how their prior experiences and knowledge have shaped their teaching practices.

Researching detailing on what and the process by which teachers come to understand what policy is asks of them, and how this process influences teachers’ knowledge and teaching practices, is still an emerging field within Namibian literature. Important in the theoretical framework for this study, is to make transparent an aspect of the process that has been systematically unpacked in the Namibian literature, and that is the role of implementing agents ‘sense-making’ in the policy implementation process. This, hopefully, will help to bridge the communication gap between the policy making and policy implementation.

## **CHAPTER 3**

### **METHODOLOGY**

The purpose of this chapter is to provide a brief overview of the methodology used in this study. It clarifies the research design, and the discussion focuses on the different data collection procedures used, how the sample of participants was determined, and concludes with a discussion around the data analysis procedures and ethical issues which arose in the course of the study.

#### **3.1 Research Design**

This study was a small-scale study which sought to establish the meanings that teachers have constructed, that is how they make sense of the new JSAS both in their practice and in their pedagogical understandings. For this reason, the “qualitative-interpretive approach” (Van den Berg, 2002, p. 613) was opted for. The purpose of all qualitative research is to inform our deep understanding of educational institutions and “process through interpretation and narrative description” (Soltis, 1990, p. 247). Qualitative research “focuses on specific situations or people, and its emphasis on words rather than numbers” (Maxwell, 1996, p. 17). In other words, qualitative researchers “typically study a relatively small number of individuals or situations and preserve the individuality of each of these in their analyses, rather than collecting data from large samples and aggregating the data across individuals or situations” (ibid).

Qualitative methods “are well suited to in-depth analyses of complex processes” (Spillane, 2000, p. 147) such as implementation of policy. It is also “particularly recommended to gain an in-depth understanding of the situation and meaning for those involved” (Merriam, 1998, p. 19 in Van den Berg, 2002, p. 613). This study is however, a qualitative study of teachers in a specific setting, investigating how these teachers understand, practice and reflect the intentions and recommendations that are made in the new JSAS in Namibia. This will provide the in-depth, ‘thick description’ (Lichtman, 2006, p.14) that focuses on the complex and dynamic way in which teacher make sense of and implement the educational change. For this purpose, a number of different research instruments can be put to use: semi-structured

interviews; observations of meetings (classrooms); working groups; and informal interactions; and analysis of documents; as well as biographical interviews may also be undertaken (Van den Berg, 2002). For this study, research methods used included classroom observation, interviews and the review of documents.

### **3.2 The Sample**

A sample of six Grade 8 Accounting teachers from six government schools was selected for this study. A sub-sample of additional participants such as school principal and head of department was also gathered to supplement the teachers' responses in each school. Schools were selected on the basis of their varied geographical and demographical backgrounds. The sample included: two urban schools (middle and a high school) which are located in the Southern education regions of Namibia; two suburban schools (both elementary) and two rural schools (elementary) both located in the previous disadvantaged Northern education regions of Namibia.

However, due to some specific limitations only five schools participated in this study. One rural school chose not to participate, and explained that the week that I planned to visit their school was the same week that learners would have commenced with the mid-year exams, so the classroom observations were not possible.

Although the urban schools in this study are located in a diversity of multi-cultural settings, the teachers who participated in the study represented only one ethnic background, namely African (the previously disadvantaged ethnic) community. However, teachers in this study typically belong to diverse organizational structures, professional identities and social class memberships.

### **3.3 Data Collection Strategies**

The initial step for the collection of the research data was that I sent an application for access to the Ministry of Education to conduct the research study in the selected schools. This permission was granted. I then personally visited the selected schools and asked them to grant me permission to conduct the research in their schools.<sup>6</sup> Access to schools and classrooms of Grade 8 Accounting teachers was negotiated with the school heads. This was done both verbally and in written form. All participant schools were visited for not more than a week.

Since the sample of the study is reasonably small, the result is not, therefore, representative or statistically significant, as is the case in most qualitative studies. Since some qualitative researchers take the view that if they collect data from multiple sources they can have a more accurate picture of things and thus remain less biased, they refer to this notion as 'triangulation' (Lichtman, 2006, p.12). To ensure the reliability and validity of the information from the field, the usage of triangulation was however considered to be particularly appropriate in this study. By so doing, classrooms observations, interviews and reviewing of documents were used.

#### **3.3.1 Classroom Observations**

In order to capture teachers' descriptions of their practices and pedagogical understandings about the new JSAS, I formally observed subject teachers classroom practice. The observation schedules<sup>7</sup> were designed well in advance before the study. To assure the anonymity of the participants, a consent form<sup>8</sup> was given to each teacher to be signed before the observations as well as before the interviews.

The researcher observed four lessons per teacher in the study. The duration of lesson observation ranged between 30 to 45 minutes per lesson (please see appendix 2 for observations list of teachers). The information observed was recorded manually using observation schedules during class presentation.

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<sup>6</sup> Please see appendix 2 for school consent form to participate in research

<sup>7</sup> Please see appendix 3 for the observation schedule.

<sup>8</sup> Please see appendix 1 for consent form to participate in research

During lesson observations, the researcher paid attention to the content of the teacher's messages about the JSAS and how the criteria relating to learner-centred standards<sup>9</sup> were paid attention to. Observing teachers' classroom practice for three to four days in a row provided a sense of the flow and continuity of practices, and a variety of evidence on how teachers attempt to or implement the new JSAS.

The researcher sought to record to the lesson as accurately as possible, and in precisely their exact words. By recording as soon as possible, to capture words and events as observed, it helps to minimise the potential influence of some line of interpretation on analysis that might have the observer remembering and recording too selectively or reinterpreting behaviour prior to recording it.

As Becker says the "observer must collect many types of evidence before concluding that a thing is true, and that ethnographers doing fieldwork are able to make numerous observations across different times and places and can cross-check these so that it is hard for respondent to lie" (Seale, 1999, p. 55). Interviews as well as review of documents were used to validate observation data acting as a 'benchmark of truth'.

### **3.3.2 Interviews**

During the week of observation at each school, interviews were conducted with the school *principal* and *head of the subject* in order to obtain from them what their views towards the implementation of the revised curriculum and the JSAS in particular were. Questions were asked about their roles, their understandings, their perceptions and issues around the implementation process of the new curriculum. Unfortunately, one school in the study did not have a subject head, and in another school, the principal was also the acting head of the subject. So, in total, only eight interviews were conducted for supplementing teachers' responses.

To assure the confidentiality of individual responses, the researcher asked the interviewees to fill in a consent form and these were signed by each of the

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<sup>9</sup> As described in the conceptual framework of learner-centred education in the Namibian Context (NIED, 2003). See also observation schedule.

respondents before the interview. All these interviews were tape recorded and transcribed. Excerpts from the interviews will thus be verbatim in the analysis of findings and cross-coded for synthesis and comparison.

All the interviews lasted for 13-25 minutes, besides one with the subject teacher at school B, which lasted for 35 minutes. All the interviews were carried out at school in the principals' offices.

*Teachers* were first observed then interviewed, except the teacher who was only interviewed and not observed because her lessons were undertaken by a student teacher. Information from the classroom observation, however, helped to stimulate further questions for the process of interview. Teachers' interview questions were divided into three sections<sup>10</sup>.

The first section focuses on the **life experience/background information** about the teacher. This provides the information about the previous experiences and new understandings that might have influenced teacher thinking. This was influenced by Spillane *et al* (2002) when they state that teachers' prior knowledge, beliefs, practices and experiences can contribute to their understanding and construction of knowledge. This also follows the idea of Lewin and Maruna (1998) who suggest that individual life histories and biographies may be useful analytic tools for investigating the implementation of policy (in Spillane *et al.*, 2002). Thus, information about teacher's previous experiences and personal biographies helps us to understand how it influences them to understand and implement the new JSAS.

The second section focuses on **teacher's pedagogical understanding**. By putting this into consideration, I included questions that related to the JSAS related criteria outlined in the observation schedule, to facilitate the possibility of a continuity in teachers' practice with the new curriculum, in other words, their 'take up' of it. This was also influenced by the adage that 'belief' or 'understanding' can follow action.<sup>11</sup> It is also suggested that teachers' opinions and reactions to policies pertaining to their professional practice depend, in part, on their own personal meaning (Van den Berg

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<sup>10</sup> Please see appendix 4 for interview questions posed to teachers

<sup>11</sup> See Spillane *et al* (2002), page 413

2002). Thus, this was used to identify how teachers understand and interpret criterion about learner-centred approach and how these influenced them when it comes to the taking up of the new JSAS.

The third section focuses on **teacher reflective skills**. This was used to get ideas on how teachers construct meanings about the new JSAS in terms of the PBI model, in constructing new understanding and discoveries developed from inquiry activities. This was also influenced by Spillane *et al* (2002) when they state that “individuals don’t make sense of their world in a vacuum”. Sense making is ‘collective’ and ‘situated’ (Coburn, 2001). Guided by these ideas, I asked teachers how they engaged in PBI activities and how these activities contribute to their understandings and help them to construct meanings in relation to the new JSAS. This also helps to discover the situation in which teachers’ sense making is embedded.

The design of the interview questions took into cognisance the organization of themes and categories, and this helped to generate nodes and codes during the analysis. The interview questions were aligned with Spillane and his colleagues’ cognitive framework as well as learner-centred criteria, and therefore the themes and categories that are used in this study are drawn from these theoretical frameworks. The observation schedule was also aligned, as indicated above, with JSAS learner-centred criteria which also helped to generate categories during the analysis.

Face-to-face interviews were conducted with each teacher. Interviews were conducted in their classrooms, in staff rooms and in school laboratories during the break or their free time. At the beginning of the interview, the researcher explained clearly what the interview was all about and established the rapport to reduce nervousness and tension during the interview.

As indicated previously interviews took approximately 25 – 35 minutes. All the teachers were eager to be interviewed and were confident in answering the questions. Only one teacher was nervous and not consistent in answering the questions, making it difficult to take opinions given about the responses as a true indicator of teacher’s understanding. It appeared that the teacher was not comfortable with the language as all the interviews were in English instead of their mother tongue. However, the

researcher probed and directed the responses and sought to make it as simple as possible to direct the respondent in the right direction.

In order to collect information as completely and objectively as possible, all interviews were tape-recorded.

### **3.3.3 Review of Documents**

The policy documents of the curriculum innovation were also reviewed and analysed. These included: National Policy Statements, the Junior Secondary Accounting Syllabus, the Implementation Schedule, and the learner-centred conceptual framework used in Namibia and Professional Development listings. During observations, the researcher used the new syllabus to review the topics and objectives for each lesson. This was used to identify whether there was a match/mismatch between teachers' work and policymakers' intentions and requirements. The review of learner-centred conceptual framework helped to develop the observation schedule as well as categories and themes during analysis.

## **3.4 Analysis and Interpretation of Data**

In-order to contribute to best practice in qualitative research, "qualitative researchers need to make their analytical procedures transparent in research report" (de Wet and Erasmus, 2005, p 27). Different methods can be used to analyse and interpret the qualitative data (Sowden and Keeves, 1988). These include: identifying patterns and themes; and "clustering similar responses and/or subjects" (*ibid*, p. 523). These can be done manually or electronically.

Drawn from the grounded theory (founded by Glasser and Strauss) which "provides researchers with a guide to the methods and procedures by which a theoretically grounded analysis could be produced" (in Fielding and Lee, 1998, p. 29), Miles and Huberman have extended in a very considerable way the range of procedures available to qualitative researchers. They are arguing for integration of systematic procedures in qualitative analysis (*ibid*). According to Huberman and Miles (1994) (as

described in Fielding and Lee, 1998), 'tight' deductively driven designs might be also appropriate in qualitative analysis, in the case for instance where the site is a familiar one and a range of well defined concepts is available. They identify three linked processes which reflect the anticipatory, interim and iterative character of qualitative research analysis. These include: "data reduction, data display and conclusion drawing/verification" (*ibid*, p. 40).

In this study, coding was used as a fundamental part of data reduction (Fielding and Lee, 1998). Codes pull together material and signal potential themes in the data (*ibid*, p. 41). A start-list of codes prior to field work was designed, related to the theoretical and conceptual framework of the study (in *ibid*). However, these codes were later modified and changed as the study proceeded. The 'in vivo' qualitative data analysis software was used to code observations of teachers' classroom practices using criteria that emerged from the learner-centred approach and JSAS standards. The first level-coding (a process of naming and classifying what is the data) and second-level coding (marks the regularities in the data which captured in pattern codes) were followed (Fielding and Lee, 1998) and emerging patterns were used for analysis.

Interview data was also coded using a similar coding style, supplemented with codes for teachers' background information, influential factors on teachers' responses to change, teachers' perspectives on the new JSAS, their understanding of learner-centred standards and their opportunities to learn and understand about the new JSAS standards (e.g. through PBI model). All data was collated under different headings and subheadings according to the categories that emerged from the given data.

To develop a model of sense-making framework, further inductive coding of all occasions both from the observations and interviews were used to develop categories of teachers' sense-making process. These iterative "strategies range from noting emerging themes in the data through the making of contrast and comparisons between analytic elements, to the construction of an extensive and coherent conceptual and analytic schema" (Miles and Huberman, 1994 in Fielding and Lee, 1998).

To understand the relationship between sense-making and changes in teachers' practice and understanding, evidence from the classroom observations and evidence

from interview was compared. To understand the relationship between the teacher sense-making and 'community thought' and shared understanding, evidence of teacher's responses to JSAS messages from both observations and interview were compared with the responses from the principal and head of the subject interviews. From these, three main categories are identified: *The influence of teachers' prior knowledge, beliefs and experiences towards the implementation of the new JSAS; Processes of constructing understanding; and constraints towards the implementation of the new JSAS*

### **3.5 Reliability of Data**

In order to gain reliability of teachers' responses, it was necessary to gain an overall view of how the new JSAS was being interpreted and implemented. In relation to the reliability of the data, five features recommended by LeCompte and Goetz (1982) were considered.

- The use of *low-inference descriptors*: this involves recording observations in terms that are as concrete as possible, for instance including verbatim accounts of what people say, rather than researchers' reconstructions of the general sense of what a person said, which allow researchers' personal perspectives to influence the reporting.
- The use of *multiple researchers*: this refers to the argument that the presence of multiple researchers who continually communicate about methodological decisions would also help to enhance internal reliability. In the case of this study, the draft of the research proposal was shared with other knowledgeable researchers about the settings of methodology and they contribute valuable feedback before the field work was undertaken.
- Use of *participant researchers*: refers to the method of recruiting participant researchers as informants who can check on whether things are seen similarly by the researcher and by member in the field.

- The use of *peer examination*: for example referees' reports on the apparent adequacy of research procedures, can also constitute a check on internal reliability. The researcher's supervisor scrutinises and checks the validity of this study.
- *Record data mechanically*: this refers to the use of audio and videotapes to record data mechanically, as this preserves data in 'raw' form, removing the selective effect of researchers' perceptual skills. In relation to the interviews, the reliability of data was dependent on the accuracy of the transcription of the tape recording which helps to generate more reliable coding. This was also dependent on understanding teachers' interpretation of the new JSAS descriptors, and therefore, recording of reliable data was important. The significance of transcribing data was acknowledging teachers voice and recording in this in a verbatim way.

### 3.6 Research Ethics

Pring (2003) says "it is now usually expected that a research thesis will explain what the ethical issues are in the conduct of the research and how the researchers ensured that appropriate standards of conduct were maintained" (p. 52).

Researchers like Soltis (1990), Smith (1990) and Lincoln (1990) have all studied the ethics in qualitative research and identify what constitutes proper behaviour in a range of roles, settings, and circumstances where qualitative researchers are apt to find themselves.

Soltis (1990) says that "ethics is ubiquitous. It permeates all aspects of our lives." (p. 248). Education is a 'moral enterprise' and is a 'public trust' "all who are given the power to shape and direct it have a great responsibility for the way that the lives of numerous human beings turn out" (*ibid* p. 256). In qualitative research, principles of honesty, justice, and respect for persons are not unique. Soltis (1990) suggests that qualitative researchers must accept and commit to a set of ethical principles, values and ideals. These principles include: honesty, fairness, respect for persons, and

beneficence. It also involves standards and norms which include: privacy, avoidance of deception, confidentiality, contractual obligations, and informed consent (*ibid*). All these (Soltis, 1990), are non-negotiable and contribute to the ethical issues in qualitative research.

According to Smith (1990) “ethics has to do with how one treats those individuals with whom one interacts and is involved and how the relationship formed may depart from some conception of an ideal” (p. 260). At the commonsense level, caring, fairness, openness, and truth seem to be the important values undergirding the relationships and the activity of inquiring. He (Smith, 1990) identifies two principles that he thinks are most important for the protection of human subjects in the qualitative inquiry. They are: informed consent and anonymity.

Lincoln (1990) provides a sensible response to the papers by Soltis (1990) and Smith (1990). He argues that Soltis gives us a way of thinking about potential ethical problems but does little to help researchers or students new to qualitative inquiry, formulate their own ethical postures or stances needed for guidance in the grey areas. Smith enters the topic from a different perspective to that of Soltis, in the sense that he (Smith) tries to use real events, persons, and situations, to explain just how difficult it is to predict events that bring about moral and ethical quandaries. Lincoln (1990) suggests that “searching self-examination is an excellent path to united consciousness as well as to the value clarification and explication demanded by a new generation of qualitatively oriented researchers” (p. 293).

Lincoln (1990) suggests that Soltis and Smith’s papers might be more effectively explored in the context of two Kantian ethical principles: the *categorical imperative* and the *practical imperative*. The categorical imperative means that you “act in such a way that you would not be distressed to discover that the principle undergirding your own action were now a law that could be enacted by others upon you” (p.291). In simplistic form, this means that “do unto others as you would have them do unto you” (*ibid*). The practical imperative is a corollary to the categorical imperative, it means that “*treat every man as an end in himself, and never as a means only*” (Lincoln, 1990, p. 292). In other words, never use another as an instrument (*ibid*, p. 292).

In response to the commentary made by Lincoln (1990), Soltis (1990) says that they do not misconceive the project of the ethics of qualitative research. He stresses that what we need to find and be sensitive to, then, are not universal principles but research situations where numerous moral obligations need serious attention. Soltis argues that finding ethical principles does not solve real ethical problems, they (Lincoln's ethical principles) themselves are still questionable. Indeed, Soltis is not against Lincoln's ethical principles, he just makes his conception of his project clear and its open-ended inconclusiveness is more visible. He further suggests that what we need to do is to see potentially basic ethical problems permeating all qualitative research.

What Soltis, Smith and Lincoln are concerned about is how to teach students about ethical behaviour and observe that all qualitative researchers must be continually open to the prospect of learning about ethical practice.

In this study, however, a number of questions related to ethical dimensions and questions were considered. Unethical treatment of the participants was painstakingly avoided in the study. Each participant was well informed about the purpose of the research study. No one was forced to take part in the study, their participation was voluntary.

To avoid possible harm to the participants, anonymity was also ensured. All the participants were provided with a consent form to be signed by them before inquiring. The respondents were also assured that their responses would be treated as private and confidential. They were also informed that the information gathered was for academic purposes and not intended to reveal their privacy or harm anyone.

To ensure honesty and trust, the respondents were made aware that their opinions and views were going to be presented as they have given them without any alteration. The analysis of the findings also revealed their exact responses without twisting them.

## CHAPTER 4

### FINDINGS AND DISCUSSION

In this chapter the extent to which the new Junior Secondary Accounting Syllabus (JSAS, 2006) has been taken up by the subject teachers in the study is considered. The chapter begins with an analysis of the classroom observations and then moves to consider the findings of the interviews. The conceptual and theoretical framework of the study is used to inform the analysis, especially with respect to the categories that have been developed. In defining the various categories, this dissertation moves towards a framework for understanding the various factors that influence the implementation of the new JSAS.

Partly through the usage of the classroom observations a preliminary comparative analysis will be done of the ways in which teachers reacted to and are implementing the new JSAS. The similarities and the differences in the factors which influence the circumstances will be highlighted, using the data collected during the interviews.

#### **4. 1 Theoretical model and context of the study**

Theorists such as Spillane, Reiser and Reimer (2002), Spillane (2000) as well as Coburn (2001) argue that attributing failure in implementation to a lack of capacity or a deliberate attempt to sabotage, reject, or modify policy to fit implementing agents needs and conditions, undermines the complexity of the “human sense making process”. Spillane *et al* (2002) suggest that:

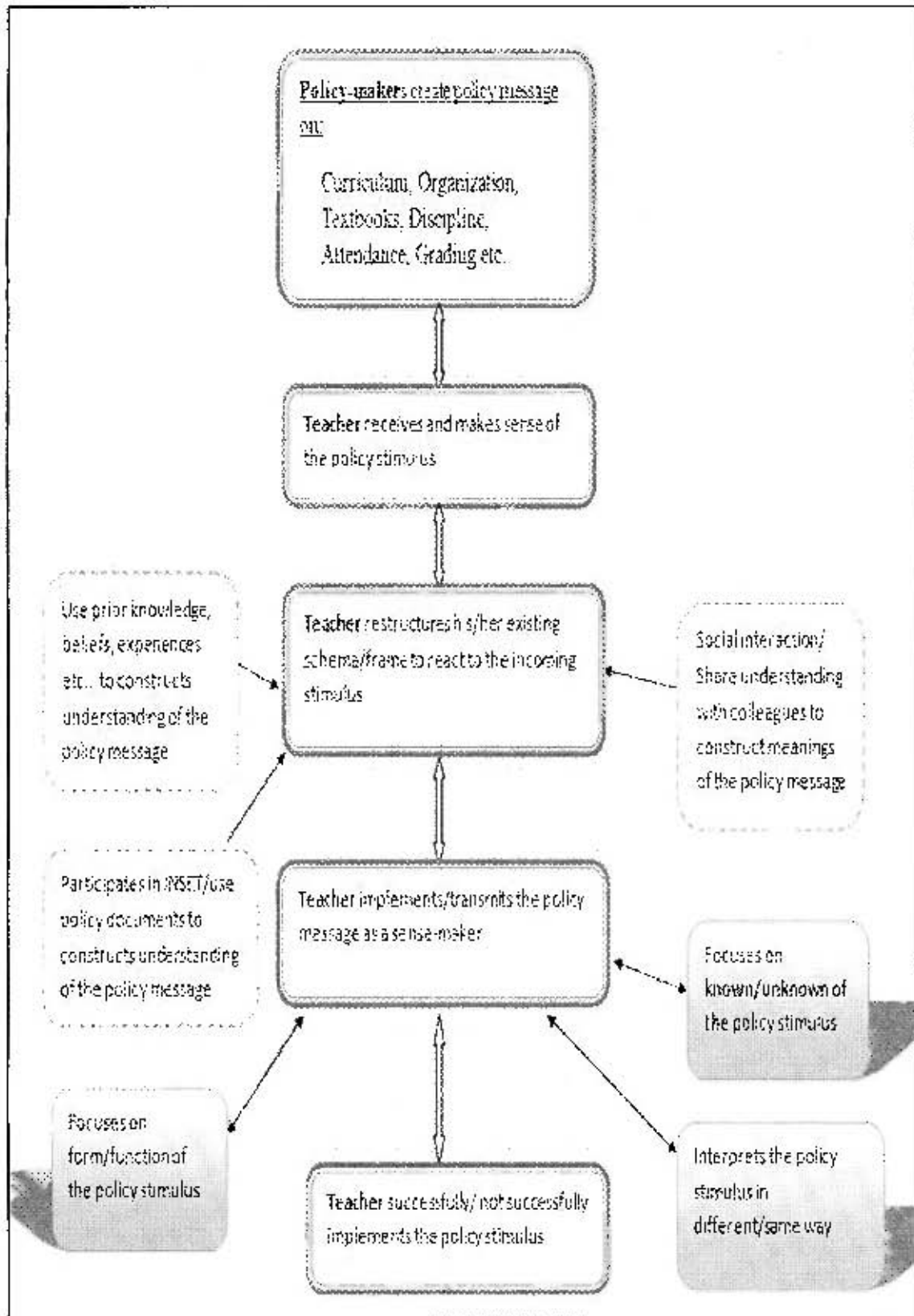
...Conceptualizing the problem of implementation in this way focuses attention on how implementing agents (teachers) construct the meaning of a policy message and their own behaviour, and how this process leads or does not lead to a change in how they view their own practice, potentially leading to changes in both understanding and behaviours (p. 392).

The process of understanding how implementing agents come to understand a policy message, construct their own practice in light of the message, and draw conclusions about potential changes in their practice as a result, is demonstrated in Diagram 1. The premise on which this model is based suggests that implementation fails because

implementing agents misinterpret or misunderstand the policy message, and in turn, implement it in the way that is not consistent with the policymakers' intentions.

The cognitive framework that is developed by Spillane *et al* (2002) is used to show how various dimensions of sense making process influence implementation. Three core elements that emerge from this framework are used: the influence of prior knowledge, beliefs, and practices — the analogies that implementing agents draw between new ideas and their existing ones; social context where sense making is situated — the extent to which implementing agents share understandings to develop new knowledge; and the influence of policy on practice — the system for providing support for sense-making. This model, in this study, helps to explore how teachers notice, frame, interpret, and construct meaning for and about policy messages, and how these influence them to implement the JSAS (2006). Diagram 1 shows the top-down/bottom-up process of the development and implementation of the educational policy messages and the stage where agents' sense-making is shaped.

Diagram 1: Process of the development and implementation of the educational policy messages



In this study, five teachers were observed and interviewed, plus one teacher who was also interviewed but not observed. These teachers belong to different demographic and biographic backgrounds. Table 1 presents the demographics of the teachers in this study.

**Table 1: Teacher Demographics**

Pseudonym <sup>12</sup>	Gender	Qualification	Institution	Years of Teaching Experience	School Level
Abed	Male	BED	UNAM	5 YRS	HIGH (Urban)
Betty	Female	BETD (ST)	OCE	6 weeks	ELEMENTARY (Suburban)
Beata <sup>13</sup>	Female	BETD	OCE	17 month	"
Cecilia	Female	BED	UNAM	3 YRS	ELEMENTARY (Suburban)
Diana	Female	BETD	NIED	23 YRS	ELEMENTARY (Rural)
Ester	Female	BETD	OCE	5 YRS	MIDDLE (Urban)

**Key:** [BED: Bachelor of Education (Degree); BETD: Basic Education Teacher Diploma; NIED: National Institute for Educational Development; OCE: Ongwediva College of Education; ST: Student Teacher UNAM: University of Namibia]

The table clearly shows that teachers in this study are varied in their teaching experiences and qualifications and in the social and environmental context in which they are situated.

<sup>12</sup> The names of participants in this study are deliberately fictitious, in order to protect their actual identity.

<sup>13</sup> This teacher was added to supplement the student (temporary) teacher's responses. Given that one of the participant school the Grade 8 Accounting lessons were undertaken by the student teacher (not more than three months) as part of teaching practices in fulfilment of the BETD PRESET, so the permanent subject teacher was interviewed but not observed for that matter.

## 4.2 Teachers' Classroom Practice of the New JSAS

It was made clear from the previous chapter that all five teachers in the study were observed four times in a row, and that a varied range of evidence in which teacher attempts to implement the new JSAS standards were noted. Results from the classroom observations, which were collected from 20 different lessons, will now be focused on. The following discussion must be understood as being indicative rather than a precise account of the practices of the teachers.

In the Namibian learner-centred conceptual framework (NIED, 2003), it is noted that good teaching practices are underpinned by the following teaching approaches: (a) acknowledging learners' prior knowledge; (b) accommodating individual differences; (c) assisting learners to develop competence/ skills for active learning; (d) adopting an integrated approach to teaching and learning (connecting the subject content, and to cross-curricular issues and/or other subjects across the curriculum); (e) using real world examples in teaching and learning; (f) promoting co-operative/collaboration learning among learners;

These approaches form the criteria on the instruments to assess teachers' teaching competence in terms of the new JSAS standards. Criteria measure whether teachers' classroom practices incorporates each of the approaches listed above.

From the observation, it was overwhelmingly clear that the teachers' classroom practices could be grouped into three main indicators:

- Indicates that the teacher **adequately** incorporates a particular criterion in his/her teaching practices
- Indicates that the teacher **barely adequately** incorporates a particular criterion in his/her teaching practices.
- Indicates that the teacher **inadequately** incorporates a particular criterion in his/her teaching practices.

In each indicator, teachers had different level of competence in terms of each of the criterion.

#### 4.2.1 Acknowledging Learners' Prior Knowledge

Teaching should always begin with helping the learners realize what they might already know about something, or what ideas or questions they might have about it even if they do not know, and by relating to the environment within and around the school. In the JSAS (2006), it is noted that the starting point for teaching and learning is the fact that the learner brings to the school a wealth of knowledge and social experience gained continually from the family, the community and through interaction with the environment. Therefore, it is important that the teacher must involve, build on, extend and challenge the learner's prior knowledge and experience during teaching and learning. The following is the discussion of the extent to which teachers were linking learners' prior knowledge to new learning in Accounting.

*Betty* appeared to be more conscious of and carefully incorporated learners' existing knowledge and understanding in her teaching practices. During her lessons presentations, *Betty* showed evidence of trying to appreciate what learners learnt from the previous lessons and linked it to new learning. On occasion, she tried to build on and extend learners' knowledge that they acquired from their community, and/or their environment. For example, in one of her lessons when she was teaching the difference between interest paid and interest received, she asked questions such as: 'When I borrow you (sic) my N\$ 300.00, then I say you will give me 30% interest, how much interest are you going to pay?' 'If I come and buy a Niknaks from you on credit, let me say for example a Niknaks cost N\$ 1.50 and you say I will add the interest of N\$0.50, so how much am I going to pay you in total?' 'How much interest are you going to receive?' This practice shows evidence that this teacher tried to encourage learners to apply their learning to what they already know and experienced in their lives. However, she barely involves and challenges the learner's prior knowledge and experience during teaching and learning. This practice also indicates that *Betty* barely adequately incorporated this approach in her teaching practices.

*Cecilia* also attempted to consider and incorporate learners' prior knowledge and understanding in her teaching practices. At the beginning of the lesson, *Cecilia* always tried to connect the knowledge that learner learnt from the previous lessons and linked

it to new learning. At times, *Cecilia* solicited learners' prior knowledge as from the environment and community. During her lesson presentations, for example, when she was teaching different types of expenses such as insurance and materials she asked learners: 'Give me examples of insurance company in Namibia?' 'Let's say you are a hairdresser and you own a barbershop, what are the materials that are you going to buy for your business?' 'So, when you are buying those materials, is the money coming in or going out of your business?' 'How are you going to record that (material) in your cash book?' Clearly, this practice shows evidence that *Cecilia* was aware of the need of connecting learners' prior knowledge and understanding that they gained from their community and environment to what she was teaching. This suggests that this teacher adequately incorporated this approach in her teaching practices.

*Abed* also sought to concede the need to acknowledge learners' existing knowledge and understanding in his teaching practices. However, he frequently solicited learners' prior knowledge and experience that they learnt from the school rather than inviting learners' previous knowledge from the environment, the family and/or the community. For example, at the beginning of the lesson, *Abed* always asked learners about what they learnt from the previous lessons and connected it to the new lesson, rather than invite, challenge, and involve learners' knowledge that they brought to school. Furthermore, during lessons presentations, *Abed* did not show evidence of trying to encourage learners to apply their learning to what they already know. Sometimes he invited ideas from the learners, but did not connect them to the new lesson or when presenting a lesson. This evidence shows that *Abed* was conscious of acknowledging learners' previous knowledge, but his practice was barely adequate in terms of the criterion.

*Ester* also appeared to be acquainted with the need of connecting learners' prior knowledge and understanding to teaching and learning. She sporadically gave examples that helped learners realize what they might already know from the environment, the community and/or family. For example, when she was presenting the lesson about fixed assets, she explained to the learners: "When we record assets, we start with the fixed assets, we start first with Land and Building because it is too fixed, you cannot find it in town today, tomorrow in Katutura or Okahandja, it is fixed

and it does not move.” “The next one is Vehicle, the Vehicle is also an asset because it last long, but is always moving around from one place to the other...” This kind of practice reflects that *Ester* was conscious of acknowledging what learners might already know. However, her practice can be classified as being **barely adequate** because she seldom shows evidence of inviting, exploring and/or building on learners’ ideas that they brought to school. Instead, she herself provided the examples of what learners might know and experienced in their lives.

*Diana* also showed evidence of being aware of the need of appreciating learners’ existing knowledge and experience in her teaching practices. She often, at the beginning of the lesson, solicited learners’ prior understanding that they acquired from previous lessons, and linked these to the new lesson. However, she seldom showed evidence of trying to involve, build on, extend and/or challenge learners’ previous knowledge that they gained from the environment, community and/or home at the beginning and/or during her lessons presentations. Sometimes she invited ideas from the learners but did not connect them to new learning or when presenting the lesson. Indeed, this practice indicates that *Diana*’s teaching practices relative to linking learners’ prior knowledge to new learning were **barely adequate** in terms of the criterion.

#### **4.2.2 Assisting Learners to Develop Competence/ Skills for Active Learning**

In the Namibian learner-centred conceptual framework (NIED, 2003) it is required that learners get a feeling or ideas of trying out something new, or doing it again, and acting on that feeling or idea. Doing also includes mental activity. In the JSAS (2006) it is noted that learners learn best when they are actively involved in the learning process through the higher degree of participation, contribution and production. The activity requires teachers to develop learners’ competence to interpret, investigate, communicate, participate and apply knowledge. The following is the discussion of the extent to which teachers incorporated this approach in their teaching practices based on several opportunities that the researcher had to observe the teachers’ practice. The discussion below highlights key indicative elements of their practice.

*Cecilia* tended to be more conscious and aware of actively involving learners in teaching and learning processes. In her lessons, she constantly allowed learners to work independently and used different methods to develop their thinking skills. These included the use of analogies, probing and stimulation. For example, in some lessons, she asked learners: 'Explain to me *why* you are saying cash or bank...?' 'Who told you that...?' 'How do we call that?' 'Come and *show* us on the chalkboard?' 'What type of materials will you buy for your salon?' and so on. This showed that *Cecilia* was adequately incorporating this approach in her teaching practices.

*Betty* also appeared to adequately integrate this approach in her teaching practices. For her, she practically assisted learners to develop thinking skills for active learning by engaging them in challenging activities and topic tasks. In some cases, *Betty* asked learners to present their work to the rest of the class which promoted peer teaching and learning. She also provided opportunities for all learners to participate and work independently. This was done by randomly asking probing questions to the individual learner and providing instruction in critical thinking or problem solving activities, for example: 'why are you saying that?' 'If that is our interest paid, then what is our interest received?' 'Maria! Calculate the total amount for us.' This practice, however, implied a mindfulness of the importance of this approach.

*Ester* also appeared to consider learners' need to participate and be actively involved in her teaching practices. In her lessons, she occasionally encouraged learners to work independently by engaging them in problem solving activities. Although *Ester* showed evidence of being aware of the need for engaging learners in active learning, she did not show evidence of trying to assist learners to apply or interpret information, and/or provide instruction in critical thinking. On an occasion where *Ester* tried to assist learners to develop thinking skills for example by engaging learners in topic activities, she failed to engage learners in challenging activities. In fact, she directed their learning most of the time. This practice reflects the idea that this teacher was conscious about this approach but she barely practiced it in adequate way.

*Abed* also showed evidence of practicing this approach in his classroom. However, his practices are barely adequate in terms of the criterion. In most cases, *Abed* gave tasks to be completed individually and encouraged independent work at all times. For

instance, when he asked learners to complete the tasks he always said: 'I don't want to see you talking to anyone, do your work alone.' However, when presenting a lesson, *Abed* directed learning all the time. He constantly posed questions to the whole group and learners responded randomly, rather than attending to the individual learner to apply or interpret information in a critical way. For example, when he is solving the problem, he asked: 'What is the next account class.' 'Which side can I record this account?' 'Do the last transaction on your own?' This kind of practice can prove that this teacher was attentive to the need of developing learners' thinking skills for active learning, but he was practicing it in a **barely adequate** way.

*Diana* also showed signs of practicing this approach in her lessons. But, she also did not apply it in a sufficient way. In her lessons, *Diana* provided learners with the opportunities to work independently and complete tasks on their own. However, during lessons presentation she barely asked questions that require critical thinking, in most cases, she asked direct questions. For instance in one of her lessons:

*Diana:* which two account do we have here, class?

Learners: current account and cash

*Diana:* which one to be credited and which one to be debited?

Learners: debit cash and credit current account

*Diana:* what must we write here (pointed to the first left column of the 'T' account)?

Learners: (the) day

*Diana:* day what?

Learners: 12...

s  
This shows evidence that *Diana* directed learning and failed to provide instructions that require learners to think critically. Instead, she always asked the 'what' and 'which' questions rather than asked 'how' or 'why' questions to extend learners thinking. Indeed, this practice revealed that this teacher takes cognizance of this approach in her teaching, but she **barely** practiced it in ways that are consistent with the criterion.

### 4.2.3 Accommodating Individual Differences

In the Namibian learner-centred conceptual framework (NIED, 2003) it is noted that knowledge will only become meaningful if it is the knowledge a learner is genuinely seeking at that time, what s/he is ready to learn, and what s/he needs to know from his or her own point of view. In the JSAS (2006), it is also noted that each learner is an individual with his/her own needs, pace of learning, experiences and abilities. The teacher must be able to sense the needs of the learners, the nature of learning to be done and how to shape learning experience accordingly (*ibid*). Teaching strategies must therefore be varied but flexible within well structured sequence of lessons. The following is the extent, again based on observation, to which teachers incorporated this approach into their teaching practices.

**Cecilia** showed evidence of attempting to cater for individual needs in most of her lessons. During her lesson presentations, she always tried to create learning strategies that strongly accommodated learners with varied ways of learning. In most cases, she identified low achievers and sought to facilitate their learning by giving them extra work or by being inquisitive about their understanding. She asked question such as: 'Can I see your work?' 'Ester, do you understand?' 'Martha, do you understand what Saima said?' 'Do you think that is true Simon?' 'Virginia, can you do it for us on the chalkboard?' Certainly, this shows evidence that the teacher is conscious and aware of accommodating learners with individual differences and as a result, she **adequately** incorporates it in her teaching.

**Betty** also appeared to be conscious and aware of accommodating individual differences in her teaching practices. In most of her lessons, she attempted to use different teaching methods which would meet the needs of different learners. In one of her lessons, she led in the following way:

**Betty:** what we need to know from (the) income statement is how to calculate gross income. Martin! Tell us, how do we calculate gross income?

Martin: (stood up, facing down not saying anything)

**Betty:** Anna! Please help Martin. How do we calculate gross income?

Anna: ... current income plus another income for example rent income, we get gross income

**Betty:** Yes, thank you Anna, sit down. Martin! If you want to sit down, tell us how can we calculate our net profit?

Martin: we take income minus expenses, and then we get net income.

**Betty:** come and show us on the chalkboard (asked Martin)

Martin: (went to the chalkboard and does so).

**Betty:** thank you Martin you can go and sit down now. Let us listen from Shiphindo....

This practice indicates that this teacher tried to use different strategies to assist learners according to their differences. Mostly, **Betty** focused both on higher achievers and low achievers during lesson presentation and she always gave opportunities to all learners to participate in the lesson. This indicates that Betty was attentive to this approach and as a result, incorporated it **adequately** in her teaching practices.

**Abed** also appeared to be aware of and attentive to this approach. However, he applied this approach in a barely adequate way. On occasion, he catered for individual differences by providing appropriate feedback to individual learner's work. However, he hardly employed teaching strategies which met the needs of different learners during lesson presentation. In most cases, he concentrated only on high achiever and/or the whole group, leaving out low achievers. This practice suggests that **Abed** teaching practice relative to accommodating individual differences are **barely adequate**.

For **Ester**, the majority of her lessons showed little evidence of being aware of the need for using teaching strategies to meet the needs of different learners. Constantly, she concentrated on the whole group and failed to identify the individual needs of the learners. For example, when she asked the questions, she always said: 'Do you understand class?' 'How many of you do not understand the trial balance?' 'Which account (is) to be credited and which account to be debited (asked the whole class)?' Indeed, learners gave correct responses to the questions, but only a few learners (e.g. higher achievers) participated in the lesson while others (e.g. low achievers) were left out. On the other hand, **Ester** occasionally assisted learners with special needs by giving them special attention, but she seldom employed teaching strategies which met the needs of different learners. This approach does however suggest that this teacher was aware of the need for accommodating individual differences during teaching and learning, but it appeared that she did not have the skills or the ability to do so.

Consequently, the practice of this approach was **barely adequate** in her teaching practices.

*Diana* showed no evidence of being aware of and that she attends to individual in her teaching practices. Frequently, she treated all the learners the same and tended to focus more on higher achievers thus leaving out low achievers. In her lessons, when she asked the question, she always pointed to the learner who raised his/her hand rather than attending to learners who were not participating in the lesson. She rarely used teaching methods which accommodated the needs of different learners. Accordingly, it can be suggested that *Diana* inadequately practices this approach in her teaching practices.

#### **4.2.4 Using Real World Examples in Teaching and Learning**

In the JSAS (2006), it is noted that Accounting will be most relevant and meaningful for learners if it is used in relation to their immediate environment. Although Accounting is universal, it is only by local contextualization and application that learners will understand and appreciate the uses of Accounting. Where textbooks can only give general examples, it is up to the teacher to use local examples instead. The following is the discussion of the extent to which Accounting teachers are enacting this approach in their teaching.

*Cecilia* showed evidence of being enthusiastic about the use of real world examples in her teaching practices. During her lessons presentations, she always tried to connect the lesson to real life situations. She constantly gave examples, explanations, interpretations and reflections that related the learning content to what learners might know and experience in their environment. Essentially, *Cecilia* always tried to encourage learners to imitate business owners and to act as if they owned a business. She asked questions such as: ‘who are your debtors?’ ‘If *you* deposit money into *your* bank account, which side of cash book are *you* going to record *your* transaction?’ ‘When *you* take money from *your* Cuca Shop and buy *your* own things, for example *you* bought *your* own T-shirt not for *your* business purposes, how do *you* call that transaction?’ This kind of practice also showed that *Cecilia* tried to connect

Accounting to real life situations, and other subject content such as entrepreneurship. This evidence shows that *Cecilia* adequately incorporated real world examples into her lessons.

*Betty* also tended to be more conscious and considered the use of real life examples in her teaching practices. In most cases, *Betty* connected Accounting knowledge to real world situations through reasoning and further explanations. When presenting a lesson, she always tried to reflect and give examples that related to real life situations. For example, when she explained what a service business was, she said: 'Service business is a business that provides service to us, such as MTC (Making The Connection) it provides us with mobile network.' 'Give me other examples of service businesses that we have in Namibia?' This suggested that *Betty* was aware of and adequately incorporated the real life examples in her teaching practices.

*Ester* also appeared to be responsive to the use of real life examples during her teaching practices. She practically used real world examples through explanations, reasoning and replication. For example, when she was teaching types of source documents, she provided learners with exact 'purchase receipts' and bank 'deposit slips' that encouraged learners to practice Accounting knowledge in real life situation. This evidence, however, indicates that *Ester* takes cognizance of real world examples and incorporated it adequately in her teaching practices.

*Diana* and *Abed* showed no evidence of trying to incorporate or use real world examples in their teaching practices. Rather they only used textbooks examples and instructions. This suggested that *Diana's* and *Abed* teaching practices relative to the use of real life examples were inadequate.

#### **4.2.5 Promoting Co-operative/Collaborative Learning Among Learners**

In the Namibian learner-centred conceptual framework (NIED, 2003) it is noted that how children learn and develop is dependent on social interaction and that learning is an individual and collaborative experience at the same time: in school, for example, whatever is done, or whatever is presented or how, will be a common field of

experience from which each learner will select what to learn. In the JSAS (2006) it is required that as the learners develop personal, social and communication skills, they gradually be given increasing responsibility to participate in planning and evaluating their own work, under the teacher's guidance. In such cases, co-operative and collaborative learning must be encouraged wherever possible. Teachers are therefore required to design tasks that involve learners working in pairs or groups.

*Betty* appeared to painstakingly promoting co-operative/ collaborative learning in her teaching practices. The majority of her lessons showed evidence of assisting learners to work together to accomplish joint activities. In most cases, she gave tasks that required learners to design and evaluate their own work, these also include: enquiry-based tasks and role play. For example, she asked learners to work in groups to design a flip chart and draw up a balance sheet for their business. Once learners completed the task, *Betty* always asked all the group members to go and present their work at the front of the class. She always tried to assess and make sure that each member of the group had contributed something by randomly asking questions such as: 'how did you get that amount, Peter?' 'What do you think is the purpose of drawing up a balance sheet, Maria?' 'Do you have any question from this group, class?' This practice showed evidence that *Betty* was enthusiastic about the need of collaborative/co-operative learning in her teaching practices. Therefore, her teaching practice relative to promoting collaborative learning among learners was **adequate** in terms of the criterion.

*Diana* also appeared to be aware of the need to encourage joint activities and interaction among learners. Although *Diana* was conscious of this approach, she barely tried to assist learners to work collaboratively rather than just sitting in groups to complete a task. For example, she asked learners to sit in groups to write the definitions of concepts and said: 'each group must choose one concept, and write down the definition of that concept'. Learners worked in groups, but only a few learners participated and the teacher did not provide them with guidelines or monitored their work. This shows evidence that *Diana's* teaching practices relative to promoting collaborative learning among learners was **barely adequate** in terms of the criterion.

For *Cecilia*, *Ester* and *Abed*, none of their lessons showed evidence of trying to promote co-operative/collaborative learning in their teaching practices. In most cases, they gave topics tasks to be completed individually. For example, when *Abed* gave a class task he always said: 'do your works alone, I don't want to see you talking to anyone'. Clearly, this indicates that these teachers' teaching practice relative to promoting collaborative learning among learners were **inadequate**.

#### **4.2.6 Adopting an Integrated Approach to Teaching and Learning**

Accounting is within the mathematical area of learning in the curriculum, but has thematic links to other subjects across the curriculum (such as entrepreneurship and IT). In the JSAS (2006), it is noted that Accounting can also be connected to other cross-curricular issues like HIV/AIDS, Environmental Education, and Human Rights and Responsibilities. The activity requires teachers to plan a variety of activities/tasks which integrate various subjects and/or cross curricular issues such as enquiry-based tasks or topic tasks. The following is the discussion of the extent to which teachers adopt integrated approach to teaching and learning.

All the teachers who were observed showed no evidence of trying to adopt an integrated approach to teaching and learning. In most cases, teachers present information in isolation without making any cross-curricular links with other subject areas. Most of the lessons showed evidence of teachers trying to connect the content within the subject rather than to integrate or explain how Accounting is connected to other subject and/or cross-curricular issues. They sometimes gave tasks to learners but they did not assist learners to understand why such activities were carried out. This suggested that teachers were not aware of adopting an integrated approach to teaching and learning, and as a result, did not incorporate it in their teaching practices. Therefore, teachers' practices relative to adopting an integrated approach to teaching and learning were **inadequate**.

In summary, all the teachers who were observed were conscious and aware of the need to incorporate the learner-centred approach in their teaching practices to respond to the new JSAS standards, but it is unlikely that the frame for those practices was

sufficient in relation to what counted as Accounting knowledge and doing Accounting in classrooms. Table 2 presents a summary of findings from teachers' classroom practice which illustrates the extent to which each teacher enacted learners-centred approach in response to the JSAS (2006) in their classroom work.

**Table 2: Indicators of the teachers' classroom practice using learner- centred descriptors**

<i>Instructional reform descriptors</i>	<b>Abed</b>	<b>Betty</b>	<b>Cecilia</b>	<b>Diana</b>	<b>Ester</b>
Acknowledge learners' prior knowledge	Barely adequate	Barely Adequate	Adequate	Barely adequate	Barely adequate
Assisting learners to develop competence for active learning	Barely adequate	Adequate	Adequate	Barely Adequate	Barely Adequate
Accommodate individual differences	Barely Adequate	Adequate	Adequate	Inadequate	Barely Adequate
Using real world examples	Inadequate	Adequate	Adequate	Inadequate	Adequate
Promoting C-operative/ collaborative learning	Inadequate	Adequate	Inadequate	Barely Adequate	Inadequate
Adopting integrated approach	Inadequate	Inadequate	Inadequate	Inadequate	Inadequate

The above summary shows the extent to which teachers attempt to incorporate the learner-centred approach to respond to the new Accounting descriptors in their classrooms. Essentially, it is evident that **Betty** was the only teacher who consistently paid more attention to learner-centred approach and framed her practices in light of the new Accounting directions and goals. This teacher has no previous knowledge and experience for what counted as Accounting instructions. This suggests that she practiced it more consistently because of her lack of previous knowledge and experience.

Furthermore, the data indicates that **Cecilia** also appeared to be more enthusiastic about the use of learner-centred approach to respond to new Accounting instructions. It can be argued that because this teacher has little previous experience and knowledge (three years) on what counted as Accounting knowledge and doing Accounting in the classroom. Therefore, she appeared to attend to the new

Accounting instructions and reframe her schema in light of the new Accounting directions and goals.

On the other hand, *Ester* appeared to be aware of the need to incorporate learner-centred approach in her teaching to respond to the new Accounting instructions. However, this teacher tended to incorporate this approach in ways that were not adequate in relation to the policy reform descriptors. It can be noted that this teacher had prior knowledge and experience (five years) on what counted as Accounting knowledge and teaching Accounting.

*Abed* appeared to enact new information in his teaching practices without paying more attention to learner-centred approach. It can also be argued that this teacher had prior knowledge and experience (five years) on what counted as Accounting knowledge and doing Accounting in the classroom. Hence, this teacher's practices were barely adequate in relation to new Accounting instructions.

*Diana* also appeared to incorporate learner-centred approach in her teaching to respond to the new Accounting instructions. However, in most cases where *Diana* attempted to use learner-centred approach, she practiced it in ways that were barely consistent with the reform descriptors. It appeared that this teacher was aware of and painstakingly attended to the learner-centred approach but appeared not to have enough skills and knowledge to do so. It can be argued that this teacher had previous knowledge and practices (twenty-three years) for what counted as Accounting knowledge and doing Accounting in the classroom. Hence, *Diana's* prior practices and knowledge about Accounting can contribute to the failure of incorporating learner-centred in ways that are consistent with the new Accounting instructions.

Having summarized the data from the lesson observations, one must say in a preliminary way that teachers who were observed changed their teaching practices, but in doing so reframed the new Accounting instructions in terms of various pre-existing ideas and practices. It can also be noted that teachers who had prior knowledge and practices (*Diana, Ester* and *Abed*) on what counted as teaching Accounting and Accounting knowledge were more likely to attend to the reform descriptors that were more familiar (e.g. acknowledge learners prior knowledge,

accommodate individual differences, assisting learners to develop competence for active learning) rather than applying more novel reform descriptors (e.g. using real world examples, adopting integrated approach and promoting co-operative/collaborative learning). Hence, their practices appeared to focus on their pre-existing models for Accounting instruction rather than substantially rethinking them to fashion a new instructional ideas in their classroom work. It is however, at this point, that the data from the interviews will be used for validation and further analysis about the extent to which teacher interpret and understand the reform descriptors.

### **4.3 Teachers Pedagogical Understanding of the New JSAS**

From the classroom observations data, it was overwhelmingly clear that teachers' practice in response to the JSAS (2006) was not in strong alignment with the reformers' ideas. In order to verify the results from the classroom observations, the interviews were scrutinized. An analysis for interviews revealed that teachers' responses towards the JSAS could be grouped into three main categories:

A. *The strongly motivated teacher* – teacher who was more willing to work with change and open to challenges.

B. *Motivated, but inadequate prepared teacher* – teacher who was willing to work with change but had intuitive sense of change

C. *Motivated, but apathetic teacher* – teacher who was less enthusiastic about the change

In each category, the teacher had different interpretations and understandings of the new JSAS instructions. Teacher in group A was more positive in his/her approach to change, while teacher in group B was ambivalent (reflects both positive and negative) and teacher in group C was indifferent.

My focus on teachers' responses towards the new JSAS instructions dealt with the level of classroom practices of individuals and this was linked to how they interpreted the meanings and understandings of their own practice. As Spillane *et al* (2002) state

that ‘understanding can follow action’, it is however, at this point that teachers’ classroom practices (actions) are connected with how they perceived and understood their own work. The way individuals interpreted and portrayed their practices of the new JSAS were determined by their prior knowledge, beliefs, practices, understandings and experiences. Their prior knowledge, understandings, practices, beliefs and experiences, however, influenced them to interpret and understand new JSAS ideas either in the *same, different, superficial* or *familiar* ways.

*Diana* in group A said that a change for her is a shift in way of thinking, shift in the syllabus content and shift in her teaching methods. She also said that changes posed a greater challenge in her work and forced her to embrace new ideas. *Diana* appeared to be more enthusiastic about the JSAS (2006). She placed emphasis on the opportunity to focus on learner-centred approach in teaching and learning. Part of her enthusiasm stemmed from her involvement in the workshop that she attended in relation to the new JSAS. She believed that this had helped her to understand and be more prepared to implement the new JSAS. She said that she was still in the process of learning and changing her teaching practices, to respond to what the new JSAS encouraged. Even though *Diana* appeared to be more optimistic about the new JSAS, she complained about some constraints that limited her to implement the JSAS (2006) better. She said: “we don’t have textbooks, I am still using the old or other different textbooks... and I want the government to provide us with textbooks and other materials like computer.” This reflects that there is a continual process of reflection in *Diana’s* classroom practices and interpretations of the JSAS (2006). In this phase of development, there is acknowledgement that *Diana* appeared to understand the core ideas about the new JSAS in the *same* way as what the reformers intent. However, her understanding and practices of the JSAS descriptors will change as she gains a grasp of the new JSAS instructions.

*Ms Beata* in group A, who was not observed, was optimistic that the new JSAS was a progressive development. She appeared to interpret the main aim of the new JSAS in the *same* way as what the reformers meant. She pointed out that much emphasis in the new syllabus is based on what is really happening in the environment, and she suggests that this will contribute to the quality of education in Namibia. *Ms Beata* referred to the differences between the new JSAS and the old JSAS. She explained

that the syllabus that they were using at the college during her study was not the same as the one that she was using when she started teaching. She said that there is a big difference. One reason that had influenced her understanding of the new JSAS was interaction with the subject head and senior teachers in their school who had assisted her to understand what the new syllabus is all about. However, *Ms Beata* also felt uncertain about the new JSAS, as she said:

... but I don't think teachers are given enough training on this syllabus, for example, since I came in this school I have never attended any workshop or a meeting in relation to the new syllabus. The government needs to train teachers or may be provide us with resources or textbooks that correspond with the new syllabus... or to give activities that correspond with the syllabus, you know... information in never enough though.

Another teacher, *Betty*, from the same school as *Ms Beata*, also appeared to understand the main ideas of the new JSAS in the *same* way as what the reformers intended. She said that the new syllabus encouraged her to practice the learner-centred approach, since it is the only syllabus that she knows and used as a trainee teacher. *Betty* explained that the new JSAS was the same syllabus that they had used at the college, and sometimes their lecturer asked them to present lessons that are based on this syllabus. Critically, however, her study and interaction with the subject teacher (*Ms Beata*) had helped her to adopt and understand new strategies and approaches that the new JSAS required. This reflects continuity in *Betty*'s classroom practices and interpretations of the new JSAS.

In summary, *Diana*, *Ms Beata* and *Betty* in group A appeared to understand the core ideas of the new JSAS instructions. There was also a continual process of reflection on their understandings and actions, and a constant effort to negotiate their way through the change. Their prior experiences and knowledge play a role in determining their understandings and behaviours towards change. Thus, this reflection cannot only be explained in terms of teachers in this group (A) being willing or not willing to change in the direction of the policy, but their extant understandings and knowledge must also be taken into consideration in attempting to determine their behaviour towards change.

*Cecilia* in group B, tended to be enthusiastic about the JSAS (2006), but she appeared to be anxious about it. In her classroom practices, *Cecilia* appeared to be more

receptive towards change, while her interview response indicated that she had intuitive sense of change. This suggests an element of discontinuity between her classroom practices and interview responses. For *Cecilia*, change was just a self – discovery. She said that no one had really helped her to understand and learn about the new syllabus. She explained that:

... I do not know anything or learn anything about the new syllabus, but I just try to implement it since it is there... I have never been to any workshop or nobody actually explains it to me. So I am just doing everything by myself.

The ambivalence *Cecilia* displays is revealed in the way she described the differences between the old JSAS and the new JSAS. She explained that she is not against changes but she admitted that she does not like the way the topics in the new JSAS were arranged. She intuitively focused on the *superficial* features of the JSAS rather than the underlying functions of the new JSAS ideas. For example, she emphasized the arrangements of the syllabus content rather than focused on the main objective that the new JSAS anticipated. She said that she preferred the way the old syllabus was arranged, it was straight forward'. *Cecilia* also suggested that the implementation of the JSAS (2006) might be effective if “they (teachers) were prepared for change and provided with textbooks and materials that are interrelated with the syllabus content.” This development indicated that *Cecilia* tended to apply her tacit knowledge about the subject and was judgmental towards the reform. However, it can be argued that her practices and knowledge about the JSAS instructions will change as she gains a deeper understanding of the reform ideas.

*Ester* also in group B, tended to be ambivalent in her approach to change, and this corresponded with the continuity of her classroom practices. When she interpreted the main aim of the new JSAS, she focused on the *superficial* similarities in the new JSAS rather than on the core ideas of the reform. She explained that she was in favour of the changes, but she admitted that she was not happy with the approach that was used to arrange the topics in the new JSAS. She also (same as *Cecilia*) applies her tacit knowledge about the subject to mentally envision the situation and draw inference about how effective that change would be. She stated that: “In Accounting, we do things step by step, topics must follow one another, but sometimes in this [new] syllabus, they... they are telling us that do this before the other, which is not nice. They [reformers] were supposed to put them [topics] in a good order”.

Despite this, *Ester* indicated that she was not clued up on the whole new JSAS or attended any workshop to help her understand it better. She said that her interaction with her colleagues and teachers from other schools had helped her to understand and implement the advancement of the JSAS. *Ester* also appeared to be uncertain and anxious about the implementation of the new JSAS. She complained that the textbook that she was using does not correspond with the syllabus content. She explained that;

We are still using the old textbook and now they (reformers) included some topics from Grade 9... and they are not in the textbook... they (reformers) must change the textbook and arrange the syllabus in a good way, not just mixing up the things...for the kids to learn... I mean it seems like we are giving more at a very earlier stage.

This development indicates that *Ester* was not against changes but she is inadequately prepared for it. It can be argued that *Ester's* practices of the new JSAS descriptors cannot be explained in terms of accepting or rejecting the new JSAS instructions, rather she appeared not to understand the essential elements of the JSAS reform, thus, she appeared to be ambivalent in her approach to change.

In summary, *Cecilia* and *Ester* cannot be said to be paying little attention to change. They are conscious and receptive towards the new JSAS. However, they also display a sense of anxiety and uncertainty that result from detrimental emotional of their failed efforts to make sense of the syllabus abstract and topics arrangement. They draw surface analogies from their prior knowledge, practices and beliefs and fail to access the underlying functions of the reform ideas and thus, they developed judgment towards change. This suggests that these teachers appeared to be motivated but they are inadequately prepared for the change.

*Abed* in group C appeared to be less enthusiastic about the change. He interpreted the new JSAS as being not much different to his way of teaching. He pointed out that there was not much difference between the old JSAS and the new JSAS. He explained that the new syllabus was just a duplicate of the old syllabus, "they (reformers) have just taken most of the things from Grade 8 and they put too much into Grade 9 syllabus." *Abed* said that the new JSAS was much better than the old one. However, he emphasized the *familiar* reform ideas rather than attending to unfamiliar ones. He also (same as *Cecilia* and *Ester* in Group B) focused on the arrangements and flows of topics in the new syllabus. He said that the topics in the new JSAS are well linked

together and learners will understand well the connections of topics, “not just like the old one which was just mixed.” Although *Abed* appeared to notice the change in the Accounting syllabus, he was still apprehensive towards change. There was little support for *Abed* in his teaching apart from the odd visit from remedial teachers or collaborate with his colleagues. He said that he did not attend any workshop or in-service training in relation to the new JSAS. *Abed* indicated that the new JSAS might be effective if they were given small classes and provided with the textbook that is up-to-date with the syllabus. He complained that;

I only see my learners for five days, 45 minutes a day. I cannot say is 45... because learners have to move from one class to the other. So time become a problem... we don't have enough time to give attention to individual learner or learners with special needs, otherwise we will not finish... I think the best way... if it is possible to increase teachers and more classroom so that we will have small groups... if we have small groups than it will be better for us to give attention to individual learner... because now we are just three Accounting teachers in this school and we have lots of big classes like 35 to 40 learners... I think that is the problem.

*Abed* tended to be more resistant in his actions and interaction to change and this shows a continual process of reflection on his interpretations and teaching practices. His prior knowledge, practices and belief position him to understand the aim of the new JSAS in a more familiar and missed to identify the core ideas of the new JSAS. Clearly, this could be one of the reasons why *Abed* appeared to see the new ideas about Accounting syllabus as being not much different to his ways of teaching. This evidence suggests that *Abed* was not reluctant to change, but his extant understanding and knowledge may contribute to his interpretation and practices of the new JSAS in ways that are not consistent with reform instructions.

Apparent from these findings is the fact that teachers, in all groups, A, B and C, construed and constructed their understandings of the Accounting messages in different ways, either in the *same, superficial, familiar* or *different* ways as what the reformers intended. As a result, they are implementing the JSAS in their own various styles, and there is no consistent approach in the implementation of it. This does not mean that they are reluctant to change in the direction of what the new JSAS intent, but because their extant understandings may interfere with their ability to interpret and implement the reform in ways consistent with the policy intentions. There seemed to be a correlation between what teachers perceived the JSAS to be about and how

they approached it in their teaching practices. Argument from this analysis is that teachers' prior knowledge, understanding, experiences and practices influenced the ways they interpreted and enacted the JSAS.

#### **4.4 Teachers' Interpretations of the New JSAS Descriptors**

Teachers' responses in the interviews were used to display how teachers interpreted and understood the teaching approaches informed by the JSAS descriptors.

To infer the degree of teachers' interpretations and understandings of the new JSAS instructions, criteria and their indicators on the instruments were used to assess teachers' understanding of what is meant by: (a) acknowledging learners' prior knowledge; (b) accommodating individual differences; (c) assisting learners to develop competence/skills for active learning; (d) adopting an integrated approach to teaching and learning (connecting the subject content, and to cross-curricular issues and/or other subjects across the curriculum); (e) using real world examples in teaching and learning; (f) promoting co-operative/collaboration learning among learners; These approaches form the criteria for the instruments to assess teachers' pedagogical understanding of learner-centred approach. The criteria measure whether teachers demonstrated **adequate**, **barely adequate** or **inadequate** understanding of the JSAS descriptors in relation to the learner-centred approach.

##### **4.4.1 Acknowledging Learners' Prior Knowledge**

Based on the interview responses, the following is the extent to which teachers interpreted and understood what is meant by linking learners' previous learning to new learning. The ways in which the teachers appeared to interpret what was meant by this approach provide evidence that their prior beliefs, knowledge and understandings play a vital role in determining their interpretation and understandings of the approach. This influenced them to interpret the approach either in the *same*, *familiar* or *superficial* ways as what the reformers intended.

**Cecilia** in Group B demonstrated adequate understanding of what was meant by acknowledging learners' prior knowledge and linking it to new learning. She interpreted this approach as the process of inviting, building or extending learners' previous knowledge and ideas that they brought to school. She mentioned that using real life examples would help learners to reflect what they already know in the environment and link it to new learning. She explained;

Accounting is a practical subject... so I try to give them real life examples that...it will somehow help them to understand a bit if they couldn't understand what I was trying to say or what topic I was teaching...so it is an everyday thing for some of the kids because they do it, and if you do it as a teacher, trying to give real life examples ... they will not forget because you related to what they know on their daily basis.

**Cecilia** construed linking learners' prior knowledge to new learning in the *same* light as what the reformers meant. There is however, continuity in **Cecilia's** classroom practices and understanding of this approach.

**Diana** and **Betty** in group A appeared to have similar ideas and understanding of what is meant by acknowledging learners' prior knowledge and linking it to new learning. They tended to focus on the *superficial* rather than focusing on the significant aspects of the approach. **Diana's** response was emblematic, she interpreted that acknowledging learner' prior knowledge and experience to teaching and learning happens at the introductory of the lesson. She stated that 'I do it at the beginning of the lesson.' She further emphasized that;

...for example in my lesson when I teach them about the transport at the beginning of the class I have to ask them, how did you come to school? Which transport did you use? Something like that... you just try to connect the lesson to what they see in real life.

This evidence could explain why **Diana** did not practice this approach in an adequate way in her lesson presentations.

**Betty** agreed with **Diana** when she was describing what was meant by acknowledging learners' prior knowledge and linking to new learning;

Is like... when you are starting, like me, you saw me doing income statement. First, you have to tell the learners, like last time we talked about income statement and in income statement, what we want to learn from income statement... is we want to calculate the net income and that net income we are going to use it in balance sheet. That is why I have to start from income statement...

There appeared to be discontinuity in *Betty's* teaching practices and understanding of this approach. It reflects that *Betty* practices this approach in an adequate way but her pedagogical understanding of this approach was **barely adequate**.

*Betty* and *Diana* typically understood this perspective as inviting learners' previous ideas and knowledge at the beginning of the lesson rather than inviting, building, extending and challenging learners' knowledge and experiences at the beginning and during the lesson presentations. Therefore, this indicated that their understandings of this approach were **barely adequate**.

*Ester's* (in Group B) interpretation of acknowledging learners' prior knowledge by linking learners' prior learning to new learning was also **barely adequate** in terms of the criterion. She emphasized the *familiar* and devoted less attention to unfamiliar instructions. She said that teachers must always know and accept the experience of the learners in the subject... their prior knowledge about the subject, so that it will help them to catch up with the new knowledge. *Ester* did not mention anything about the need to help learners to realize what they might already know from the community, environment or family in relation to the subject. Instead, she focused on the familiar ideas such as appreciating what learners already know and learnt about the subject. This reflects continuity in *Ester's* classroom practices and understanding of this approach.

*Abed* in group C also appeared to acknowledge learners' prior knowledge to new learning in ways that are more familiar without paying attention to unfamiliar aspects that emerged from the familiar. He explained that;

...before you come up with something new to the learners, you have to think or ask them what they might already know in relation to Accounting. Let me say for example they have seen banks, or bank accounts... or maybe they have accounts that have been created by their parents... so, those are the things that you have to put into consideration, give them examples that they see outside there and tell them how it related to Accounting.

There was nothing in *Abed's* interpretation stated that teachers must involve, build on, extend and/or challenge learners' prior knowledge during teaching and learning. Rather, he focused on familiar aspects such as giving examples which learners' already know from their environment. This perspective shows evidence that *Abed*

understood this approach **barely adequately** in relation to what the reformers meant. However, there appeared to be continuity in his classroom practices and understanding of this approach. This could explain the reason why *Abed* tended to be less enthusiastic to his actions and practices towards this approach.

#### **4.4.2 Assisting Learners to Develop Competence/Skills for Active Learning**

From the interview responses, the discussion below highlights the extent to which teachers interpreted and understood what was meant by assisting learners to develop competence for active learning. Their prior knowledge and understandings appeared to determine their interpretations and understandings of the approach. Their perspectives were either *different* or *superficial* in terms of what reformers meant.

*Betty* (in group A), *Cecilia* and *Ester* (in group B) appeared to have had similar understandings about developing learners thinking skill and process for independent and active learning. They typically focused on the *superficial* aspects rather than outlining the essential elements of the approach. They interpreted this approach in terms of giving individual tasks or class work to encourage learners to think for themselves. They did not mention anything about involving learners in the learning process through the higher degree of participation, contribution and production during lesson presentations. *Ester's* response was obvious when she said that developing learners to become independent thinkers... "I tried to give them activities or task that will help them to think alone." *Betty* reflects her understanding when she explained that... "I give them exercises to do it in the class and also ask them to demonstrate something at the front of the class, in that way they develop thinking skill and become active." *Betty* further said that;

... Because during the exam they are going to sit there alone with their exam paper, no one will come and help them... they need to think and work alone. Thus why sometimes I don't like giving them group work or class work because only one person who will do the work... so I give them individual class work or class activity... or something to do at home but not really at home because they can still copy from each other...

*Cecilia* interpreted this approach in the same light as *Betty* and *Ester's* when she stated that ... "for me I think is teaching and learning obviously. As a teacher you must help learners to develop their thinking skills by asking them to do something on

their own... and let them see for themselves what a topic or word means to them personally.”

This evidence indicated that these teachers demonstrated **barely adequate** understanding of what was meant by teaching learners to develop thinking skills and process for independent and active learning. There appeared to be discontinuity in *Betty* and *Cecilia*'s classroom practices and understandings of this approach. However, there is continuity in *Ester*'s classroom practices and interpretation of this approach.

*Diana* (in group A) and *Abed* (in group C) interpreted developing learners' thinking skills for active learning in *different* ways as what the reformers meant. *Diana*'s response was apparent, she said that “learners will not always depend on the teacher... they will grow and become independent, so you have to tell them not to depend on the teacher or others.” *Abed*'s response was more consistent with *Diana* when he said that “...it means that to put Accounting in practice... what we are doing in the class to put it into practice. Learners must put it into practice in their daily life not only something that they learn in their Accounting book and they are not practicing it in their lives.”

This shows that these teachers interpreted this approach in ways that are typically different from what the reformers meant. They understood this approach as being chiefly about preparing learners to become independent and practice what they learnt from school in their future lives. They interpreted this approach in terms of what they already know and understand about this notion rather than identifying what is really meant by developing learners' thinking skills and process for independent and active learning in teaching and learning. This suggests that these teachers demonstrated **barely adequate** understandings of this approach. There appeared to be continuity in *Diana* and *Abed*'s classroom practices and understandings of this approach.

#### 4.4.3 Accommodating Individual Differences

Teachers' responses in the interview revealed that they interpreted and understood what was meant by accommodating individual differences in teaching and learning in terms of their prior knowledge and understandings. In particular, their prior knowledge and experiences appeared to influence them to emphasise *familiar* aspects, failing to reflect the novel ideas about the approach. The following discussion highlights the extent to which teachers are interpreting this approach.

Teachers in group **B** and **C** appeared to demonstrate **barely adequate** understanding of this approach, while teachers in Group **A** appeared to demonstrate an **inadequate** understanding of it. The overriding perspective among these teachers focused mostly on the *familiar* ideas such as identifying and knowing learners' differences, their backgrounds and problems rather considering the unfamiliar ideas that surface from *familiar*.

*Abed* (in group **C**) explained that accommodating individual differences during teaching and learning is to identify the learner that has special or educational needs. He pointed out that "maybe some of them are fast learners and some of them are slow learners. Maybe some of the learners they don't have books, but you have to find out what is going on, maybe they need some special attention before you conclude that the learner must be punished." There appeared to be continuity in *Abed's* teaching practices and understanding of this approach. This indicated that *Abed* demonstrated a **barely adequate** understanding of this approach.

On a similar note, *Ester* (in group **B**) also spoke about identifying learners' problems and backgrounds. She said that;

I think that one is now... when we look at the learners according to their needs... different needs, because they are all learners but they are not the same." They [learners] all have different backgrounds... so sometimes a learner... for example in the class, she doesn't have books, so sometimes you will try to assist the situation and find out ... this one I can help her in this way and this one maybe she was given the book and maybe she is just careless and not serious. So we are looking at those things."

This evidence could explain the reason why *Ester's* practice of this approach is **barely adequate**.

*Cecilia* (in group B) had a similar view to *Ester*. She also said that accommodating individual differences is to identify the background of each learner and know their problems as from home. She said:

it depend on the child's background sometimes, you will find that the child is quite you don't know what is the reason, so for me I think every teacher you need to find out if the child is saying anything or answering the question in the class. So you have to find out that child's background seeing whether she is having any problem, and not just trying to...ermm... mark or what should I say, to... pick on somebody just because the child is not saying anything. So, it depends on what background the child is, where he came from and so forth.

There appeared to be discontinuity in *Cecilia's* classroom practices and interpretation of this approach. She demonstrated a **barely adequate** understanding of what was meant by accommodating individual differences in teaching and learning.

These perspectives provide evidence that teachers' understandings of what was meant by accommodating individual differences in teaching and learning focus unduly on *familiar* aspects of the approach rather than on unfamiliar features that emerged. They focused on familiar ideas such as identifying learners' differences, their backgrounds and problems rather than on the more novel ideas on how to shape learning process that involve learners with different abilities, needs and experiences.

For *Betty* and *Diana* (in group A), they demonstrated **inadequate** understandings of what was meant by accommodating individual differences in teaching and learning. *Betty* spoke about accommodating all the learners and treating them equally. She stressed that "I don't treat learners differently, no matter what type of family or background they come from... and I only treated them equally. So in the classroom you have to accommodate all learners from different backgrounds." This evidence shows that this teacher interpreted this approach in a way that did not resonate with what reformers meant. She appeared to interpret this approach in terms of what she already knows. There is no correlation between *Betty's* teaching practices and interpretation of this approach.

*Diana* interpreted what was meant by accommodating individual difference in teaching and learning in terms of helping learners to cope with their problems. She stressed that as a “teacher you have to know the problems of the learners and accommodate their differences.” *Diana*’s response indicated that she understood this approach in a way that is not consistent with what reformers envisioned. Her understanding appeared to influence her classroom practices as she barely practiced this approach in her teaching.

#### **4.4.4 Using real world examples in teaching and learning**

Responses from interviews revealed that teachers’ prior understanding and knowledge influenced their understandings and interpretations of this approach. Although teachers in all groups appeared to interpret this approach in the *same* light as what reformers meant, their common understanding focused typically on the form rather than epistemological functions of the approach. None of the teacher’s responses suggested that real world examples might involve placing greater emphasis on Accounting as connected to real world situations. Rather, they focused on form of presenting learners with examples that are related to real life situation during teaching and learning.

*Diana*’s response was apparent. She expressed the idea that using real world examples in teaching and learning is to link learners’ previous knowledge and link it to new learning. She explained that you have to give examples that really exist and link it to new learning. This perspective shows evidence that *Diana*’s interpretation of this approach focused on form rather than the significance of using real world examples in teaching and learning. Her understanding however, reflected that she **barely adequately** understood this approach in the way that is consistent with what the reformers meant, and this corresponds with her teaching practices.

*Abed* (in group C) and *Ester* (in group B) had a similar view. They talked about teaching learners what is going on their environment and give them examples that really exist in the environment. *Ester* explained that “I think is put things into practice...you have to show them [learners] or teach them real things what is going in

their environment and so on... in relation to Accounting.” In congruence, *Abed* said that;

You refer to the things... like now we are in Windhoek you refer to the things outside... you ask learners if they know what is going on outside there and you refer to the things that are in the market and the example that you are giving, you must give the example that you think that they are really existing and learners must be aware of.

There appeared to be discontinuity in these teachers’ teaching practices and understanding of this approach. *Ester* practiced this approach in an adequate way while *Abed* did not practice this approach in his lesson presentations. However, their interpretations of this approach were **barely adequate** in terms of the criterion.

*Betty* (in group A) and *Cecilia* (in Group B) expressed similar views:

*Betty*: let me give you example like current income, so you can just give them [learners] examples like Spar, Shoprite but in Grade 8 they are doing it for a service business, if it was for trading then that is when you can give them examples like Spar, Pick n’ pay, but now you can just give them examples of MTC as a service and by saying current income then you give them the example like expenses and ask them what are the expenses in MTC and so on.

*Cecilia*: with Accounting is about calculating figures and everything, so... you can give examples of business or we have the terms like creditors and debtors you know you have to know what it is. So, you try to give real life situation, like for debtors you can say like you are the owner of the club and then people come to your club and buy goods on credit and pay it later. So there, you give the example that is related to real life and then you must apply to that specific topic that you are doing.

There was nothing particularly suggesting something that using real world example might involve placing greater emphasis on helping learners to understand and appreciate the uses of Accounting in their environment. Instead, *Betty* and *Cecilia*’s understandings of this approach were firmly grounded in their previous knowledge and understandings focused on the *superficial* features such as giving examples that are real in teaching and learning, missing deeper relationships.

There appeared to be continuity in *Betty* and *Cecilia*’s teaching practices and interpretation of this approach. Their understandings of the approach were **barely adequate** in terms of the criterion.

#### 4.4. 5 Promoting co-operative/collaborative learning among learners

The way in which teachers appeared to interpret what was meant by this approach was expressed by their extant understanding and knowledge about the subject. The common perspective among the teachers was that they interpret this approach focused on *superficial* aspects rather than on the underlying aspects of the approach. Teachers in all groups also displayed a sense of anxiety and had pessimistic feelings about this approach.

*Cecilia's* anxiety (in group B) was apparent. She stated that:

Because as a teacher, you sometimes teach a certain topic, and ask the learners if they understand, some are saying yes, but some they are just quite. Sometimes some kids are afraid to ask the question, why... because they might not... I mean their English might not be good for instance, and they don't want to embarrass themselves like if they are speaking bad English...if I can call it that way, the others will laugh. So, if you put them in groups it will give them a chance whoever understands tries to explain to other learners and that way it is easier to learn from each other.

This perspective indicates that *Cecilia* recognized the need to encourage joint activities and interaction among learners. However, her understanding focused on the form rather than the essential function of the approach. She did not mention anything about designing tasks and joint activities which contribute to the effective co-operative group works. This suggests that *Cecilia* demonstrated a **barely adequate** understanding of what was meant by promoting co-operative/learning among learners. *Cecilia* also appeared to be uncertain about this approach. She stressed that in "Accounting we don't have enough time to do this... we have to finish the syllabus. So there is no time for group work." This suggests that *Cecilia* drew pessimistic judgments about this approach, and this could be the reason why she did not practice it adequately in her classroom presentations.

*Betty* (in Group B) stated that co-operative/collaborative learning is "to put learners in groups or pairs work so that they can learner from each other." She explained that;

.... All learners must participate including the teacher, not only few learners, slow learners or fast learners. I always tell them why is it important in participating in the class, otherwise if they don't know they won't participate at all and then after

you tell them the reason why they must participate is either to help you understand or sometimes also to be fluent in speaking English. So, that also helps

This evidence suggests that *Betty* understood what was meant by co-operative/collaborative learning in the *same* light as what the reformers meant, but she emphasized the *superficial* features; missing deeper relationships of the approach. *Betty* also appeared to be uncertain about this approach as she said that "... but sometimes I don't like this approach because only few learners who will do the work other will just sit in the group without doing anything, but at the end of the day they will get equal marks". This evidence suggests that *Betty*'s self affirmation focused on the superficial rather than identifying factors which may contribute to the way in which effective co-operative groupings work. It however indicated that *Betty* demonstrated a barely adequate understanding of this approach. There appeared to be continuity in her teaching practices and understanding of this approach.

*Abed* stated that co-operative/collaborative learning is "when learners come together and work together." *Abed* did not mention anything about how to promote co-operative/collaborative learning among. This suggests that *Abed* demonstrated a **barely adequate** understanding of what was meant by promoting co-operative/collaborative learning. He also tended to be negative about the approach in his core practices as he said: "this is difficult in Accounting because we don't have time for group work otherwise we will not complete the syllabus." This argument is akin to that of *Cecilia* and could also support the reason why *Abed* did not adequately incorporate this approach in his teaching practices. There appeared to be continuity in *Abed*'s classroom practices and understanding of this approach.

*Diana* demonstrated a barely adequate understanding of what was meant by co-operative/collaborative learning. She said that co-operative learning is a matter of learners working together and teachers as well. She elaborated that "...in co-operation you are going to collect ideas and those ideas they are all important and you are going to learn from each other. By learning from each other, one has one idea and the other one is having a different idea and in that way they [learners] are learning from each other." This viewpoint suggests that *Diana* understood this approach as being chiefly about learners having to sit together and sharing ideas and failing to identify factors which contribute to the effective co-operative/collaborative learning. This *superficial*

understanding could explain why *Diana* appeared to barely adequately incorporate this approach in her teaching practices.

*Ester* (in Group B) demonstrated a **barely adequate** understanding of what is meant by promoting co-operative/collaborative learning among learners. She stated that “you have to put learners in groups and in that way they are learning from each other.” This evidence suggests that *Ester* struggled to understand the underlying function of this approach. She did not mention anything that suggests how to design tasks/activities which contribute to effective co-operative group works. This might have contributed to her failure to incorporate this approach into her teaching practices.

#### **4.4.6 Adopting an integrated approach to teaching and learning**

Evidence emerged from the interviews indicating that teachers appeared to miss the spirit of what was meant by adopting an integrated approach to teaching and learning. Their common understandings reveal that they understood an integrated approach in terms of using a variety of teaching and learning resources and styles rather than focusing on relations among Accounting content; connecting Accounting to other subject and/or cross-curricular issues as well as connecting Accounting to real-life situations.

*Abed* agreed that he did not have had any ideas of what was meant by adopting an integrated approach to teaching and learning. He stressed that “to be honest with you I don’t know what is meant by that... I still need to learn about [that]”. When he was asked how Accounting is linked to other subjects or cross-curricular issues, he said: “Accounting is not connected to other subjects, Accounting is just Accounting... and we just teach what is in the book.” This evidence suggests that *Abed*’s self affirmation appeared to support the explanation why he did not incorporate this approach in his teaching practices. Thus, he demonstrated an **inadequate** understanding of what was meant by adopting an integrated approach to teaching and learning.

*Betty* (in Group A), *Cecilia* and *Ester* (in Group B) expressed similar views:

*Betty*: different learners like different teaching style, so we have to use different teaching styles that will encourage learners to participate in the class. If you are the

only one who is talking in the class, some learners they can get tired and not concentrating in the lesson but sometimes if you ask them to come in front and demonstrate something on the chalkboard, they are concentrating and next time when you come to the class you give them activities or class work... not only the same method every day. And it will also prevent them to sleep in the class.

*Cecilia*:... for me I think not only using the chalkboard and textbook as the only resources, so is a matter of ... of, ermm... finding other materials, may be... what do you call this? ermm... may be the overhead projector or other teaching aid that is want I think is meant.

*Ester*: ... the using of different methods is a very good ermm... so it helps us to embark the knowledge to the learners in a good way, because if you realize that the method that you used today it was not successful and learners did not get the point, so I always use another method it will help.

These teachers appeared to have mistaken what was meant by an integrated approach in teaching and learning Accounting. This suggests that these teachers demonstrated **inadequate** understandings of what was meant by adopting an integrated approach to teaching and learning. Their understandings focused on the *superficial* similarities in the approach, and thus failing to reflect the sort of novel idea in extant practice pressed by reformers. This could explain why these teachers did not incorporate this approach in their teaching practices.

*Diana* appeared to have a slight idea of what was meant by adopting an integrated approach to teaching and learning. She stated that "... Whatever you are teaching should be important to the learners... for them to know that subject content is important because is linked to other learning area." However, *Diana* also appeared to be contradictory when she explained how Accounting is linked to other subject content as she said: "Accounting is not connected to other subjects, what is in Accounting you will not see it in other subject... thus why learners must learn Accounting." This evidence suggests that *Diana* demonstrated a **barely adequate** understanding of what was meant by adopting an integrated approach to teaching and learning. Her inadequate practices of this approach in her classroom appeared to be mediated by her lack of understanding of the core elements of this approach.

In summary, apparent from the interviews was that teachers interpreted, construed and understood the new JSAS descriptors in terms of their prior knowledge, experience, beliefs and practices. Their understandings are varied. They either understood the new JSAS descriptors in the *same, different, familiar* and/or *superficial* ways as what the

reformers intended. Argument from these findings is the fact that teachers' prior knowledge, understanding, beliefs and practices can pose challenges not only because teachers are unwilling to change in the direction of the policy but also that their extant understandings may interfere with their ability to interpret and implement the reform in ways consistent with the designers' intent (Spillane *et al*, 2002, p. 392)." Table 3 below presents a summary of findings from teachers' interviews, which illustrates the extent to which each teacher understood and interpreted the new JSAS descriptors in terms of learners-centred criteria.

**Table 3 Indicators of the teachers' interpretation and understandings of the learner- centred descriptors**

<i>Instructional reform descriptors</i>	Abed	Betty	Cecilia	Diana	Ester
Acknowledge learners' prior knowledge	Barely adequate	Barely Adequate	Adequate	Barely adequate	Barely adequate
Assisting learners to develop competence for active learning	Barely adequate	Barely Adequate	Barely adequate	Barely Adequate	Barely Adequate
Accommodate individual differences	Barely Adequate	Inadequate	Barely adequate	Inadequate	Barely Adequate
Using real world examples	Barely adequate	Barely adequate	Barely adequate	Barely adequate	Barely adequate
Promoting Co-operative/ collaborative learning	Barely adequate	Barely adequate	Barely adequate	Barely Adequate	Barely adequate
Adopting integrated approach	Inadequate	Inadequate	Inadequate	Barely adequate	Inadequate

The above summary shows the extent to which teachers interpreted and understood what was meant by the learner-centred approach in the new JSAS descriptors. Teachers in all groups appeared to demonstrate a **barely adequate** understanding of the new JSAS descriptors in relation to most of the learner-centred criteria, except the criterion: adopting an integrated approach to teaching and learning, in which all teachers except *Diana* demonstrated an **inadequate** understanding. In most cases, there appeared to be congruence between teachers' understanding and classroom practices.

Essentially, it is evident that *Betty* (in Group A) appeared to demonstrate a **barely adequate** understanding in most of the criteria. In most cases, she tended to understand the criteria in the same direction as what the reformers meant, however, her understanding focused on superficial features of the criteria rather than emphasis on the essential elements of what is counted as learner-centred education in Accounting. There appeared to be congruence in most of *Betty's* classroom practices and knowledge of the criteria.

On a similar note, *Diana* (in group A) also appeared to demonstrate a **barely adequate** understanding of most of the learner-centred criteria, except the criterion: accommodate individual difference in teaching and learning where she demonstrated **inadequate** understanding. *Diana* exhibits congruence between her understanding and classroom practice competencies. She had a greater motivation and awareness of the new JSAS, but it appeared that her prior knowledge and understanding in relation to the syllabus attributed to her focusing on the *superficial* and *familiar* aspects of the new JSAS, missing the deeper relationships that emerged. This suggested that *Diana* was still in a process of reconstructing her understanding and beliefs of the past.

Another teacher, *Cecilia* (in Group B) appeared to demonstrate a **barely adequate** understanding in most of the learner-centred criteria. However, she tended to demonstrate **adequate** understanding of what is meant by acknowledging learners prior knowledge and linking to new learning. There was less consistency within and between *Cecilia* understanding of the learner-centred criteria and the effect on her knowledge and teaching practices. In most cases, she adequately practiced a particular criterion in her classroom presentations, but she barely demonstrated those criteria in an adequate way, although this did not necessarily mean that she was incompetent. The baggage of her prior experience and understanding appeared to account for her [mis]interpretation of the new JSAS instructions, which also affected her motivation to change. Mostly, she interpreted the new JSAS descriptors focuses on the *superficial* aspects and failed to identify the essential features that emerged from the new JSAS.

On the other hand, *Ester* (in Group B) also appeared to demonstrate a **barely adequate** understanding in all of the learner-centred criteria, except the criterion: adopting an integrated approach to teaching and learning which she demonstrated **inadequate** understanding. In most cases, *Ester* interpreted learner-centred criteria

focused on the *familiar* and/or *superficial* features without emphasizing the fundamental functions of the approach, contributing to the superficial implementation of the new JSAS descriptors. This suggests that *Ester's* previous knowledge and understanding had typically supported her [mis]understanding of the new JSAS descriptors as familiar, thwarting her motivation to change. There was moderate-consistency between and within *Ester's* classroom practices and understanding of the learner-centred criteria.

*Abed* (in Group C) appeared to demonstrate a **barely adequate** understanding in all of the learner-centred criteria as *Ester*, except the criterion: adopting an integrated approach to teaching and learning which he also demonstrated **inadequate** understanding. *Abed's* interpretation of the new JSAS descriptors was mainly influenced by his prior knowledge, practices and understanding, which can explain his [mis]understanding of the new ideas in a *different, familiar* or *superficial* way, which also trigger a motivation to affirm his own value. His interpretation and understanding of the new JSAS descriptors was mainly consistent with what he practiced in the classroom. In some cases, he appeared to be aware and conscious about a particular criterion, but he was apprehensive about it, therefore, he was inclined to be resistant to the change that some of the new JSAS descriptors proposed.

At this point, it can be noted that teachers' prior knowledge, beliefs and experiences influenced the way they interpreted and practice the new JSAS descriptors. Nevertheless, it is obvious that "teachers' prior beliefs and practices can pose challenges not only because teachers are reluctant to change in the direction of the policy but also their extant understandings may interfere with their ability to interpret and implement the reform in ways that are consistent with the designers' intent (Spillane *et al.*, 2002, p. 392)." Still, apparent from the interviews was the fact that teachers do not create their understanding in isolation, they are situated in a social and cultural context with which they interact, which influenced them and which they draw upon to construct understanding.

## 4.5 Constraints in teachers developing their understanding of the new JSAS

Constraints around the implementation of the JSAS had also an influence on teachers' interpretation and implementation of it. The main constraints that emerged from the findings were lack of external support/INSET and lack of resources/materials.

It is evident from the interviews with teachers that lack of external support or in-service training has influenced the ways that they interpreted and implement the new JSAS. Teachers said that they were not offered extended learning opportunities that are grounded in Accounting syllabus and instruction to enhance their understanding. Only *Diana* (in Group A) who said that she attended one workshop in relation to the implementation of the new JSAS.

*Abed*, (In group C) *Cecilia* and *Ester* (in group B) argue that they did not participate in any workshop or INSET program that support their understandings to implement the new JSAS better. *Cecilia* claimed that they need additional training: "They [government] are not doing that, I think every teacher need to be trained so that we will know how to implement this new syllabus for Grade 8 for example. If there is no training then whoever is going to teach that will not be effective." This sentiment is supported by Borko and Putman (1995) who note that for effort to help teachers make significant changes in their teaching practice they must first help them to acquire new knowledge and beliefs.

Evidence of this can also be gleaned from the following comment made by *Mr. Bicky* the principal at the same school as *Betty* and *Beata*: "...Is good that whenever we have changes coming up instead of just training one teacher, we should train at least a teacher and a head of a department in that area, so that we don't just train... or give training which is never going to be implemented." He further noted that "if the teacher is not hard working then, and they are given the new curriculum but there are no new materials, textbooks or other reference materials are concerned than I think we may not implement this curriculum."

The MEC (2004) stated that teachers must engage in practice-based inquiry activities as part of INSET to develop their understanding, knowledge and skills as they try to realize the major goals of education policy. The findings of this study, however, show that teachers are not conscious about this approach. When asked what is meant by this approach:

*Abed:* I have never heard of that concept before

*Ms Beata:* Practice-based inquiry is like to putting it into practice, like the syllabus is there to guide you on what you should teach and teaching that is putting into practice.

*Cecilia:* No, I do not know that approach

*Ester:* I heard about it but I do not know what it means

However, *Diana* tended to have a slight idea about the PBI approach. She said: "I think is to do your practice... that is based on the inquiry on the questions that you are going to ask to find out what is [are] the problems the learners are having." She affirms that she learnt about this approach at the workshop that she attended.

It is clear that there is a lack of learning opportunities that enhance teachers' understanding of Accounting reform proposals. Borko and Putman's (1995) perspective on innovation is that teachers' knowledge and beliefs are important resources and constraints on change and they cannot be circumvented by efforts to reform educational practice. The reality of Borko and Putman's (1995) statement can be gleaned from these findings.

It was clearly noted in the revised Upper and Primary and Junior Secondary implementation document that textbooks that were used in the schools for the subjects that are being implemented in 2007 remain the same and appropriate and do not have to be replaced. It is suggested in this work that lack of textbooks and other resources have also influenced the implementation of the new JSAS. Teachers in this study appeared to have a problem with textbooks as they said:

*Abed:* We are still using the same old textbook and the exercises are not up-to-dated with the new syllabus. So every afternoon we have to set up our own exercises.

*Diana:* the government must provide us with textbooks and other resources like... we need to have a... computer, so that we can practice our Accounting properly.

*Ester:* they need to change the textbooks because we are still using the old one, and now they include some of the topics from Grade 9, they are not in the textbook, so they must also change the textbook so that all the topics must be there.

*Ms Beata*: there is no material for the learners, we have a library but the information there is only for Grade 12 they are not enough for all Grades. The best way..., maybe... they need to provide enough material or come up with the textbooks which correspond with the syllabus or to give activities that correspond with the syllabus.

*Mr Billy* the HOD at the same school as *Betty* and *Beata* affirm these sentiments that: ...on my side... the syllabus itself it is okay, but the challenge that teachers are facing now there is no specific textbook that one can use for a particular grade. Now we have to... ermm... run around looking for books make copies and that now is not really easy for teacher to have proper information and implement the syllabus well and then those are one of the challenges that teachers are facing in the implementation of the new syllabus....

Here, it can be argued that lack of materials and external support pose another challenge for the implementation of the new JSAS.

#### 4.6 Concluding Remarks

Teachers are at an early stage of change, and their prior knowledge, beliefs and experiences of what count as Accounting knowledge have had impact on their ability to implement the new JSAS in ways that consistent with reform intent. Indeed, teachers have yet to be engaged in the process of constructing new knowledge – with themselves, with their colleagues or with teachers from other schools, as well as from policy materials that would support their effort to learn and understanding a new Accountings instruction.

However, it can be argued that reform was put in operation without substantial professional preparation of teachers to help them acquire new knowledge and understanding about the changes. This clearly reflected the way they chose to inform and train teachers regarding the changes. Specifically, teachers in the study indicate that they did not attend any training workshop with regard to the implementation of the new JSAS, except *Diana* who said that she attended one workshop. This can also be deduced from the comment made by *Mr. Bicky* the principal from the same school as *Mr. Billy*, *Ms Beata* and *Betty* that:

“Teachers need to be told what the curriculum entails....teachers they can change especially when they are told to change, why are we having this a... having these activities coming up, especially when they are told that we are bringing in this change

so that we can achieve this and definitely they will put on their effort in.” This can be gleaned from Hall and Hord’s (2001) perspective that “policy makers did not realize the importance of wide range teacher preparation as they conceived of changes as an “event” rather than a process” (in Christou *et al*, 2004).

## CHAPTER 5

### CONCLUSION AND RECOMMENDATIONS

“Understanding can follow action” (Spillane, Reiser and Reimer, 2002, p.421)

#### 5.1 Conclusion and Recommendations

The focus of this study was twofold. 1) To examine the extent to which teachers responded to the 2006 JSAS instructions in five Namibian schools and 2) to assess the influence of sense-making process on teachers’ classroom practice and pedagogical understanding of the new JSAS descriptors. As such, this study highlights how a cognitive frame (in Spillane *et al*, 2002) can contribute to our understanding of the implementation process of the new JSAS.

Whereas, many conventional implementation accounts might focus on teachers’ attempts to sabotage or circumvent the new JSAS reform or their limited capacity to carry out reformers’ proposals, a cognitive frame, however, in this study, suggests that implementation failure was due in important measure to what teachers understood from the reforms. Essentially, the implementation process of the new JSAS in the five selected schools studied will be regarded in the light of Fullan’s (1993) remark that “to change requires a fundamental shift of mind”... without a new mindset of change “the insurmountable problem is the juxtaposition of a continuous change theme with a continuous conservative system” (p.3). The cognitive model presented in this study (see diagram 1) is not mutually exclusive, it is presented partly as a framework to help “understand the ways in which human sense-making or cognition contributes to the evolution of policy proposals in the implementation process” (Spillane *et al*, 2002, p. 419).

This study alerts us to a number of important realizations about the implementation process of the new JSAS. In particular, Diagram 1 helps to identify several patterns that emerged from the research findings. The dynamics within the diagram portray policy implementation as a process not as an event.

Clearly, evidence from the classroom observations suggests that teachers appeared to notice the messages of the JSAS reform, and they pursued the enactment of these ideas. However, these teachers tended to reframe their schemas in terms of various pre-existing ideas and practices. The findings indicated that teachers' attention is focused on the topics and tasks involved in using the Accounting materials and textbooks as well as issues related to organising and time demands, rather than focusing on the main ideas implied by the innovation. The reform requires teachers to practice more on learner-centred approach and connect Accounting to the outside world, to other subjects as well as across and within contents. It can be argued that these teachers have taken on the policy but failed to tackle "the spirit" of the Accounting reform as involving transformation of what counts as Accounting and doing Accounting in the classroom.

The differences in teachers' classroom practices have formed the topic of investigation under the second research question of the study. Essentially, it is argued that understanding can form the action of practice. Messages about the new JSAS standards come into schools in the form of ideas, materials and descriptions of practice. Teachers are however pressured to change and adopt the new instructions and must find ways to make meanings of them, translating abstract ideas into action in the context of their classrooms. In considering the impact of understanding on policy implementation, one might wonder if teachers' understandings and meanings about the new instructions matched with what the policymakers meant. Can teachers differentiate the new instructions from old? If they can, can they recognise deeper principles of the reform? It seems unlikely in this study.

Well, to explain the influence of this on policy implementation, this study explores the mechanisms by which teachers understand the JSAS descriptors and attempt to connect understanding with practice. Based on teachers' responses from the interviews, it can be argued that teachers' interpretations and understandings of the new Accounting instructions, tended to influence the process by which they respond to the new Accounting messages, mediating the way messages shape classroom practice.

Important from the interviews responses is the fact that teachers' response towards the JSAS could be grouped into three main categories:

**A. *The strongly motivated teacher*** – the teacher who was more willing to work with change and open to challenges.

**B. *Motivated, but inadequate prepared teacher*** – the teacher who was willing to work with change but only had an intuitive sense of change

**C. *Motivated, but apathetic teacher*** – the teacher who was less enthusiastic about the change

What is striking about the analysis is not so much diversity in teachers' understandings of the Accounting reforms but rather the prevalent patterns in how teachers understood and practiced the new JSAS descriptors.

**Betty** (in Group A) appeared to be more receptive and understood the main intention of the new JSAS. She tended to practice the learner-centred criteria in the same directions as what the reformers meant. It can be argued that this teacher had little, if no knowledge about what counted as Accounting knowledge and doing Accounting in the classroom. However, her understanding and interpretation of the new JSAS descriptors focused on *superficial* features of the criteria rather than an emphasis on the essential elements of what is counted as learner-centred education in Accounting. There appeared to be congruence in most of **Betty's** classroom practices and knowledge of the criteria

**Diana** (in group A) was compliant and appeared to be more optimistic about the change. However, she appeared to understand the core ideas of the reform. It appeared that this teacher had prior knowledge and experience (23 years) of what counted as Accounting knowledge and practices of Accounting. Evidence from the findings suggests that this teacher's prior knowledge and experiences about the subject had influenced the way she interpreted and practiced the new JSAS. She excessively focused on the superficial features and paid little or no attention to what is meant by doing Accounting in the revised JSAS. As a result, she failed to make the past and present ideas cohere. So, as suggested this is attributed to importance of teachers' prior knowledge and experiences in policy implementation process.

*Cecilia* and *Ester* (in Group B), showed that they are very responsive about the change and they did change their practice in response to the new policy, but their frame for changes were not sufficient in terms of the new JSAS initiative. As such, they interpreted and understood reform ideas in terms of their prior knowledge, beliefs and practices. Hence, these teachers showed some remarkable mixtures of old and new Accounting instructions. Their lack of inadequate understandings however, attributed to their intuitive sense of change. The sense of inconsistency results in “piecemeal changes”.

*Abed* (in group C), felt that he had done what was required: he has responded to the policy and implements it in light of new directions and goals. This teacher showed no sign of deliberately sabotaging or rejecting the policy ideas, but he failed to restructure his existing schema to form a coherent framework of the new ideas. Hence, *Abed* has jumped to conclusions and claimed: “I have already done that in my classroom!” *Abed*'s prior knowledge had influenced the way he interpreted and practiced the new JSAS descriptors. He excessively focused on the *familiar* without paying attention to the unfamiliar ideas and approaches that emerged from the revised JSAS. This has directly affected *Abed* to be resistant and less enthusiastic in his approach to change.

Relevant from the data is the influence of prior beliefs, knowledge and experience on the implementation process of the new JSAS. Within this pattern, teachers' understandings tended to fall into four categories: (a) *different* interpretation of the same ideas, (b) misunderstood new ideas as *familiar*, (c) understandings focus on *superficial* rather than underlying functions of policy ideas, and understanding led by self- affirmation. This analysis supports the idea of Cohen and Ball (1990) who state that teachers do not merely take in new texts and curriculum guides, and changing their practice in response to externally envisioned principles. Rather, “they apprehend and enact new instructional policies in light of inherited knowledge, belief and practice (*ibid*, p.335). It is obvious that to design policies that bridge the world of Accounting teachers more successfully, examining their understanding is essential. The afore-mentioned categories highlight potential starting points for this argument.

In accordance with the afore-mentioned patterns, it can be argued that “human sense-making” which Spillane *et al* (2002) have suggested, influences policy implementation process. It can also be argued that portrayal of teachers as resisters and saboteurs working to circumvent policy proposals that do not satisfy their self-interest or agendas are insufficient to account for the responses noted in this study. This means that teachers in this study tended to be receptive about the changes, however, their [mis]understandings and [mis]interpretations of the JSAS messages – are subverting the intent of policy or thwarting implementation. The risks involved with lack of understanding include “pursuing problems with mismatched solutions, spending energies needlessly, and accumulating despair” (Cuban, 1990, p. 11). After all, teachers did not always make sense of the new JSAS messages in ways that policymakers might have hoped for.

The account for this study also underscores the importance of how teachers construct understandings to respond to the new JSAS standards. The question for policy is: Can teachers simply understand and incorporate new ideas in their existing knowledge structures? If they can, could they acquire the same understandings and knowledge? This study offers some insight into these questions. Even though teachers construed and created meanings about the new JSAS standards, their understandings do not appeared in a “vacuum”. The study reveals that teachers worked hard to find ways to learn about the new approaches and materials about Accounting.

All the teachers in the study except *Diana*, agreed that they worked together with their colleagues or teachers from different schools to share ideas and understandings about the new Accounting syllabus. It is also teachers’ flexibility, their voluntariness and eagerness that make collaboration such a supportive context of their understandings and sense making. Yet, teachers who are in the same environment and school have different understandings of the policy’s message about Accounting.

Although teachers in this study received the same policy messages, they all have different ideas about the reform standards. It is argued that shared understandings have an influential role in the implementation process (Spillane *et al*, 2002). An issue for reformers to consider is whether shared understandings in schools can simply help teachers to learn and understand the policy intentions.

The experience of teachers in this study suggests that policymakers can find ways to encourage a collaborative culture in schools that is more formal to “support informal networks by providing funding for shared experiences of high-quality sustained professional development focused on teaching and learning” (Coburn 2001, p. 163). Furthermore, teachers’ collaborative work seemed to focus on the implication of Accounting materials and Syllabus topics rather than finding meanings about the main aim of the new syllabus. This suggests that policymakers can find ways to acknowledge and provide support to the initiatives of the teachers to encourage productive collaborative initiatives that support teachers’ sense making effectively. Otherwise, in the absence of the external and effective support, there is a possibility that teachers will construct and share meanings that are not consistent with what the new JSAS anticipated.

On the other hand, teachers in the study tended to use different resources materials to construct meanings of the new Accounting instructions. So far, teachers are asked to respond and adapt to the changes, but they have not been offered textbooks and other relevant teaching and learning resources that support their efforts to enact the ideas implied by the innovation. Yet, teachers are on their own and they are using different textbooks and tasks that they believe are relevant to what the syllabus asking of them. The results of the study point to the importance of presenting relevant materials that support teachers’ understandings and sense making. Indeed, the policy appears to be in its earlier stage, no one knows how teachers are going to respond once they are provided with the textbooks and materials that are aligned with the syllabus. Could they actually change their understandings and beliefs? No one knows.

A number of issues emerged from this study further impose another challenge to the implementation process of the new JSAS. A broad issue is the lack of professional development or INSET to help teachers to develop in-depth understandings of the “spirit” of the Accountings reforms. Teachers in the study had received no in-service training or provided with relevant external support that enhance their understandings about the new Accounting syllabus and instructions. The lack of teacher professional training leads onto the main lesson to emerge from the study – the need for policymakers to bear in mind that rebuilding educational policy without rebuilding

teachers' professionalism allows for inconsistency in the implementation of it. Teachers are the implementers of the proposed innovation and they need to be prepared for the job. Educational change affects the beliefs, skills and general perspective of the individual teacher. In view of limited training and support provided to the teachers in the study, it is hardly surprising that *Cecilia, Ester* and *Abed* interpreted and implemented the new JSAS descriptors in ways that were not consistent with the designers' intent. Policymakers however, can find ways to provide greater access to knowledge resources at the micro-level (schools) on an on-going basis.

One of the arguments that are presented here is that teachers jeopardize the great ambition that policymakers anticipated. Yet, the evidence shows that none of this seemed to be at issue for the teachers in this study. They all seemed to be proud and respectful of the new JSAS messages. However, their level of understandings about the new JSAS instructions tended to miss the full import of reformers ideas. Consequently, they are implementing the new JSAS with little understanding and focused on the familiar and/or superficial features that emerged from the new JSAS descriptors. It can be argued that what teachers come to understand from the new JSAS standards, the understanding that result, and the consequences of those understandings influence the implementation process of the new JSAS. The main challenge here is that "any teacher, in any system in schooling, interprets and enacts new instructional policies in light of his or her own experience, beliefs and knowledge" (Cohen and Ball, 1990, p. 335). Teacher's understanding, after all, is a "watchword" in efforts to improve Accountings and Accounting pedagogy.

The main learning for policymakers here is the need to seriously take into account the ways in which they can help teachers to develop more in-depth understandings and change their cognitive schemata in relation to the reform proposals. That might be difficult but very real policy implementation challenge. If policy must assume a "pedagogical role to change the understanding of the implementer" (Spillane, 2000, p. 171), then the aspect of policy design becomes the task of showing how the new reform ideas cannot be explained way in terms of prior understandings of Accounting and instructions. This can be assumed as a key user need for successful reform implementation.

Moreover, what is also relevant in this study was that although policies cannot construct understandings for implementing agents, the message and design of policies can influence implementing agents' sense-making efforts (Spillane *et al*, 2002). It can be argued that policymakers have to actively involve teachers in policy formulation and structure learning opportunities to support teachers sense-making. This can be regarded in the light of Spillane *et al*'s (2002, p.417) comment that: "policy representations that build on and engage implementing agents' existing schemata are likely to enable implementers to construct understandings that correlate with the policymakers' goals."

The complexity of the multifaceted implementing agents' sense-making from and about policy indicates that taking the cognitive component of the implementation process into account is not an easy option for policymakers. It is complex, problematic and very challenging. It is however, the only option worth taking (from the cognitive perspective), if policymakers are serious about implementation. It is not enough to consider the implementing agent's sense-making but also the role of external (policymakers) representations in the sense-making process. Hence, successful reform depends on policymakers seriously engaging with the extent to which reforms are taken up by the implementers. This lead into another area that emerged from the study: the process of constraining or enabling the new JSAS in teachers' sense-making.

The representation of the Accounting syllabus provides thin and superficial descriptions of the changes required such as providing lists of learner-centred practices or the concepts about Accounting rather than focusing on the underlying principles about the main ideas of reform. Clearly, this suggests an explanation for why teachers focus on the surface form of reform practices rather than the underlying intent of the reform. Furthermore, the language used in the syllabus is very difficult and susceptible to being understood in superficial ways from the perspective of teachers' existing beliefs and knowledge systems. This could be, however, another explanation for teacher to practice reform without understanding or fully constructing the underlying idea. Spillane *et al* (2002) describe these types of practice as "lethal mutation". The syllabus writers should have written the syllabus in ways that describe

the underlying principles about the changes. Spillane *et al* (2002) suggest that it is critical that policy representations support agents in “looking beneath the surface”, perhaps by juxtaposing potential form- and function-based understandings of central reform ideas (p. 417). This statement is worth noting in this study.

Namibia has launched a reform of great ambition, but teachers in this study (especially *Diana, Ester* and *Abed* who have had extant experience and knowledge of the previous JSAS) tended to rely excessively on their existing schemas and failed to fashion the practices that want correction. Indeed, the change requires growth and ‘supplementing’ rather than ‘supplanting’ the existing schemas of those undertaking changes. However, teachers tend to be misled by the superficial similarities between their current practice and the reform ideas. As a result, they struggled to understand the important aspects of the reform and to assimilate it into their existing knowledge structures. It can be argued that Accounting’s reforms reflect the superficial aspects of a new policy rather than make explicit the deeper ideas about the reform. As such, the new JSAS was not implemented in the way that is consistent with the reformers’ initiatives.

This study aimed at examining the extent to which teachers take up the new JSAS in five schools. The cognitive perspective in this study offer insights into the influence of sense-making on policy implementation process. It is hoped that the data gathered allows one to gain an understanding of how Accounting teachers construct ideas and understandings from and about JSAS standards. The main ‘learning for policy’ message to be learned from this study is summed up by a quote from Fullan (1993, p. 49). “To restructure is not to reculture; changing formal structures is not the same as changing norms, habits, skills and beliefs.” Policymakers however need to bear in mind that if teachers have the knowledge and understandings about the reforms ideas and incorporate it in their existing beliefs, skills and habits, they are more likely to implement the changes successfully. Consequently, considering the “human sense-making” is critical to successful reform implementation.

## 5.2 Further Research

The aim of this study was to analyse how the new JSAS is taken up by the teachers in five Namibian schools. Is it poor, reasonably consistent or well in relation to JSAS initiatives? Results from this study have answered this question. The research suggests that effective implementation requires a needs assessment that provides a thorough appraisal of cognitive schemata.

This study however, raises issues and questions which need to be explored further in the light of research. a) How the policymakers can design policies which build on and engage teachers' existing schemata; b) what can be done to help teachers to acquire new knowledge and understandings that resonated with policy initiatives; and if such help is not forthcoming, c) how far can teacher be expected to change their beliefs and understandings, and implement the JSAS in ways that is consistent with reforms intent; d) the impact of INSET/ professional development practices on teachers' cognitive frame; e) will state and other educational agencies help teachers to learn from such changes, by deploying resources to support and advance their existing schemas; if they can, f) will teacher adapt changes and change their existing schemas in relation to the new JSAS initiatives? These questions remain pending until further research. Nevertheless, much remain to be done and seen, but no one knows how much further implementation will go. Will the new JSAS initiatives past the classroom door? It all remains to be seen.

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## **APPENDICES**

## Appendix 1

### Consent to Participate In Research

I.....,the/a/an.....of/at  
.....,understand that  
**Alpha Ndeunyema** is reaching the implementation of the new curriculum in  
Namibia, with an emphasis on the Junior Secondary Accounting Syllabus (JSAS) and  
its uptake by teachers. I hereby agree to be observed and interviewed for that purpose.

#### Note:

1. The observation will be recorded manually on a structured classroom observation schedule. The schedule will be used to record the exact instances in which teacher create – or attempt to create – a “*zone of enactment*”.
2. The interview will be taped recorded to ensure the accuracy of statements to be used as direct quotation in the dissertation.
3. The confidentiality of the recorded information will be respected.
4. The respondent will be anonymous.
5. If required, the respondent will receive a transcript of the recorded information to verify it.

Signature:..... Venue.....

Date:.....

Time:.....

Alpha Ndeunyema  
P.O.Box 390  
Oshakati  
Namibia

E-mail: [ndeunyemaalpha@yahoo.co.uk](mailto:ndeunyemaalpha@yahoo.co.uk)

## Appendix 2

E-mail: [ndeunyemaalpha@yahoo.co.uk](mailto:ndeunyemaalpha@yahoo.co.uk)

Enquiries: Prof. Crain Soudien ([crain.soudien@uct.ac.za](mailto:crain.soudien@uct.ac.za))

P.O.Box 390

Oshakati

Namibia

### CONSENT TO PARTICIPATE IN RESEARCH

I am a Master's student at the University of Cape Town, majoring in Educational Administration, Planning and Social Policy. I hereby ask for a permission to conduct the research project on the implementation of the revised curriculum initiatives that have been introduced in Namibian schools recently, with an emphasis on the Junior Secondary Accounting Syllabus and its uptake by Grade 8 teacher's in your school.

The objective of my study is to fulfil the requirements towards my Masters' degree, while the ultimate goal is to broaden the scope of Namibia Education Reform literature and provide feedback through assessing the ways in which local implementers correspond or do not correspond to the curriculum innovation initiatives. The value of this study therefore lies in the contribution it makes to the scant pool of knowledge on factors that may contribute to the success or failure of the implementation of the revised curriculum in Namibia.

#### Note:

6. The observation will be recorded manually on a structured classroom observation schedule. The schedule will be used to record the exact instances in which teacher create – or attempt to create – a “*zone of enactment*”.
7. The interviews with the subject teacher, the school principal/head and the advisory/mentor teacher will be taped recorded to ensure the accuracy of statements to be used as direct quotation in the dissertation.
8. Confidentiality will be highly respected.

Yours faithfully,

Alpha Ndeunyema

Date.....

Signature.....

#### Participant School Response

PLEASE CIRCLE:

Permission Granted

Permission Not Granted

Reason if not granted.....

School

name:.....

Authorized by:.....in his/her capacity as:.....

Signature.....

Date.....

## Appendix 3

### Grade 8 Accounting Classroom Lesson Observation Schedule

#### Part A: Pre-observation notes

Date: \_\_\_\_\_ School: \_\_\_\_\_ Location: \_\_\_\_\_  
 Teacher name: \_\_\_\_\_ Group/Class: \_\_\_\_\_  
 Number of Pupils: \_\_\_\_\_  
 Area of Learning/Topic: \_\_\_\_\_  
 Intended learning outcomes: .....

Timing	Observation notes	Prompts
8:45		<i>Stimulating learning environment</i>
_____		<i>Management of resources</i>
_____		<i>Setting clear expectations</i>
_____		<i>target setting</i>
_____		<i>Active starter</i>
_____		<i>Holds attention</i>
_____		<i>Clear purpose</i>
_____		
_____		<i>Appropriate language</i>
_____		
_____		<i>Clear explanations</i>
_____		
_____		<i>Range of questioning</i>
_____		
_____		<i>Opportunities for discussion</i>
_____		
_____		<i>Use of analogies, representations</i>
_____		
_____		<i>Appropriate pace</i>
_____		
_____		<i>Opportunities for reflection</i>
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**Part B Explore Teacher pedagogical practice ( reference to JSAS Approach standards)**

<b>S1: Acknowledge learners' prior knowledge (ALPK)</b>	
<b>S2: Assisting Learners to Develop Competence for Active learning</b>	
<b>S3: Accommodating Individual Differences (AID)</b>	
<b>S4: Collaboration/Co-operative Learning (CL)</b>	
<b>S5: Adopting an Integrated Approach</b>	
<b>S6: Using Real World Examples</b>	

## Appendix 4

### Grade 8 Accounting Classroom Lesson Observation Schedule

#### Part A: Pre-observation notes

Date: **25 June 2008**

School: **C**

Location: **Urban**

Teacher name:

Group/Class: **Class**

Number of Pupils: **46** (Gr. 8 B)

Area of Learning/Topic: **Cash Book**

Intended learning outcomes: **be able to draw up a cash book and balance off**

Timing	Observation notes	Prompts
11:40	T: Take out your Accounting in Context book? C: (take their books) T: you know how to draw up a three column and two column cash book, right? C: Yes. T: Okay, page 39 in your Accounting in context textbook, can you identify if that is two columns or three columns cash book? (asks the whole class) C: (Silence) T: Is a two column, people, because we are not given a discount. T: Okay lets draw up our cash book (draws columns on the board) T: Okay the first column, what must we put in this column? C: Doc T: The next one? (writes the answers in the column) C: Date T: the third one? C: Details T: the forth one? C: Folio T: the next one? C: Cash T: The last one? (keeps on records answers to the appropriate column) C: Bank T: The first transaction, Okay first what is service rendered? ML: (raises his hand) T: Yes ML: is when we provide services T: Okay, thank you, yes service rendered is when we provide service to our customers for example if you own a car wash, once you wash your customers' cars than that is when you	<i>Stimulating learning environment</i> <i>Management of resources</i> <i>Setting clear expectations</i> <i>target setting</i> <i>Active starter</i> <i>Holds attention</i> <i>Clear purpose</i> <i>Appropriate language</i> <i>Clear explanations</i> <i>Range of questioning</i> <i>Opportunities for discussion</i> <i>Use of analogies, representations</i> <i>Appropriate pace</i> <i>Opportunities for reflection</i>

11:46

provide service for them.

T: How are you going to record that? (asks the class)

Ls: on the debit side

T: Yes, because is our current income (records it on the cash book that she draw on the board)

T: the next transaction, how are we going to record that? What is the document number?

Ls: One

T: and the date

Ls: the same as the first one

T: do we have to write it down?

C: No...

T: Why?

FL: because is the same at the first transaction, we don't have to write it again

T: good, (finish recording the transaction on the board)

T: what is the difference between rent received and rent paid?

Ls: Miss, Miss... (raises their hand)

T: can I see different hands today. I don't want to see the same hands every day?

Ls: miss, miss (still raises their hands, same hands)

T: Yes, you (points to a FL)

L: (stands up and explains the differences)

T: thank you, (repeats what a FL says) rent received is when we received money from our customers for rent, while rent paid is when we paid rent to our suppliers. Do you understand?

C: Yes

T: The next transaction is stationery, what are the stationeries, give me example of stationery?

Ls: Pen

T: yes, pen, what else?

C: (silence)

T: pen, rubbers, staples, calculators, all those are your stationeries, isn't it?

C: Yes!

T: which side must we record this transaction?

C: credit side

T: why?

FL: because is expenses.

T: Yes thank you (records the transaction on the board)

T: next transaction, what is the next transaction?

C: Telephone!

T: yes telephone, which side?

C: credit side

T: credit side, why?

Ls: because is expenses

T: yes, it is also expenses, what are we going to write under detail column?

ML: Telecom

T: is it Telecom or Telephone?

C: Telecom, Telephone (say it randomly)

T: One person please, put your hands up?

11:50

Ls: (raise their hands)

T: Yes you. (points to a FL)

H: Telephone

T: thank you is telephone, why, because we paid out telephone bill to Telecom, isn't it? Telephone is an expense and Telecom is the name of the company. Do you understand? (records the transaction on the board)

C: yes

T: The next transaction, what is the difference between wages and salary?

Ls: ( three learners raises their hands)

T: yes you (points to a FL)

FL: wages is when we paid employees for a few period of time

T: Yes, Wages is for temporary workers, while salary is for what?

Ls: workers who work for long time

T: Yes, salary is for permanent workers who receive money every month like teachers.

T: so which side must we put this transaction?

C: credit

T: Why?

Ls: because we paid wages

T: yes (records the answers on the board)

T: the next one, we talked about contra-entry, right?

Ls: no...

T: so is not in this class?

Ls: no miss...

T: Okay, if we paid cash into the bank, how are we going to record that in our cash book?

Ls: we put it on both sides

T: but you said we didn't talk about it?

Ls: (two) you did miss

T: what must we write here, on the debit side? (points to the detail column of a cash book on the board)

Ls: Cash

T: cash yes, than which column are we putting our amount?

C: bank

T: Yes (records the amount on the bank column)

T: on credit side we put our amount in which column?

Ls: cash

T: yes cash, detail bank isn't it? (records the amount)

C: yes.

T: the next account, if we said paid insurance, what is insurance?

C: (silence)

ML: is a company

T: Okay, give me an example of insurance company?

ML: is a company where you register your vehicle

T: for what (keeps on asking the same ML)

ML: even the car gets loss or getting accident, you paid for it and... The company will pay for it.

12:30	<p>T: thank you, nice try. Yes, insurance is for example you bought a car, furniture for your house. You paid money every month to the insurance company, if something happen to your car for example, you are not going to pay for the repair..., and the insurance company will pay for you. If you have insurance and your business burn up, your car got an accident than you are not going to pay anything the insurance will cover the damage. Are we together? Do you understand what is insurance now?</p> <p>C: Yes!</p> <p>T: Okay, if we paid insurance for vehicle what is that insurance?</p> <p>C: (silence)</p> <p>T: what is that you paid for your insurance?</p> <p>T: Okay give examples of insurance company in Namibia?</p> <p>ML: Metropolitan</p> <p>T: Yes (repeats what the ML says) thank you, what else?</p> <p>Ls: Sanlam</p> <p>T: Sanlam yes, what else?</p> <p>Ls: Nonlife, Lamppost (say it randomly)</p> <p>T: Lamppost... who said Lamppost?</p> <p>T: What do we use Lamppost for?</p> <p>Ls: Transport</p> <p>T: Transport...? (Gestures to Ls, who say transport), let me say you have a sister in South Africa, you wrote her a letter do you take it there by yourself?</p> <p>Ls: no</p> <p>T: who took it</p> <p>FL: Lamppost</p> <p>The bell rang</p> <p>T: yes, you send it through post, isn't it?</p> <p>Ls: yes</p> <p>T: time is up, go through that exercise we will continue tomorrow</p>
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Learners' Responses: *learners' attitude; Impact on learning; Appropriate learning objectives:*

- Only few learners participate and contribute

**Part B: Explore Teacher pedagogical practice ( reference to JSAS Approach standards)**

<b>S1: Acknowledge learners' prior knowledge (ALPK)</b>	
<p>-Encourages involvement - Personal Knowledge and understanding - Develops thinking skills - enquiring, predicting, creative</p>	<ul style="list-style-type: none"> <li>• Encourages involvement through questioning and problem solving</li> <li>• Develops thinking skills through probing and predicting</li> <li>• Acknowledges learners contribution</li> </ul>

<p><i>problem solving</i></p> <ul style="list-style-type: none"> <li>- <i>Acknowledge learners' prior knowledge</i></li> <li><i>Responses extend thinking</i></li> <li>- <i>Valuing learners' contribution</i></li> </ul>	<ul style="list-style-type: none"> <li>• Provides responses that extend thinking</li> </ul>
<p>S2: Gender sensitive (GS)</p>	
<ul style="list-style-type: none"> <li>- <i>Respect and Consideration of gender balance</i></li> <li>- <i>Promote positive values for both sexes</i></li> <li>- <i>Equal opportunities</i></li> </ul>	<ul style="list-style-type: none"> <li>• Provides opportunities for both sexes through predicting</li> </ul>
<p>S3: Accommodating Individual Differences (AID)</p>	
<ul style="list-style-type: none"> <li>- <i>identification of individual needs</i></li> <li>- <i>Catering for individual needs</i></li> <li><i>Differentiation/Provision for individual needs</i></li> <li>- <i>Good timing</i></li> </ul>	<ul style="list-style-type: none"> <li>• Caters for individuals through probing</li> <li>• Good timing</li> </ul>
<p>S4: Collaboration/Co-operative Learning (CL)</p>	
<ul style="list-style-type: none"> <li>- <i>Monitoring strategies</i></li> <li>- <i>Effective learners interaction</i></li> <li>- <i>Constructive feedback</i></li> <li>- <i>Pupils evaluation/reflection</i></li> <li>- <i>Purposeful learning Environment</i></li> </ul>	<ul style="list-style-type: none"> <li>• No pair work or group work used</li> </ul>

<b>S5: Integrated Approach (IA)</b>	
<ul style="list-style-type: none"> <li>- <i>Meets variety of learning styles</i></li> <li style="padding-left: 20px;"><i>Cross curricular links</i></li> <li>- <i>Delivery of National Curriculum subject knowledge</i></li> <li>- <i>Clear structure</i></li> <li>- <i>Organisation/management of time/resources/Teaching approach</i></li> <li>- <i>Use of ICT</i></li> <li>- <i>Resources/organisation</i></li> </ul>	<ul style="list-style-type: none"> <li>• Use variety of learning style</li> <li>• Deliver the subject knowledge</li> <li>• Clear structure</li> <li>• Only textbooks and chalkboard used</li> <li>• Time is challenging</li> </ul>
<b>S6: Active Learning (AL)</b>	
<ul style="list-style-type: none"> <li>- <i>Interactive methods</i></li> <li>- <i>Developing independence</i></li> <li>- <i>Clear subject knowledge/expertise</i></li> <li>- <i>Tasks are suitably demanding</i></li> <li>- <i>Activities relevant to objectives</i></li> <li>- <i>Appropriate language</i></li> <li>- <i>Addressing misconceptions</i></li> </ul>	<ul style="list-style-type: none"> <li>• Develops independence through enquiring and problem solving</li> <li>• Activity is relevant to objectives</li> <li>• Used clear and simple language</li> <li>• Addresses misunderstanding</li> </ul>
<b>S7: Real world Connections (RWC)</b>	
<ul style="list-style-type: none"> <li>- <i>Relevant examples</i></li> <li style="padding-left: 20px;"><i>Challenging teaching and learning objectives</i></li> <li>- <i>Appropriate modelling</i></li> <li style="padding-left: 20px;"><i>Task relate to enquiry based approach</i></li> </ul>	<ul style="list-style-type: none"> <li>• Use examples connected to real situation</li> <li>• Appropriate modelling</li> </ul>

## Appendix 5

### Teachers Interview Questions

The interview questions will be divided into three sections. The first section will focus on **life experience/background information** about the teacher. The second section will focus on **teacher's pedagogical understanding**. This is to assess how well teacher understood the notion of Practiced-Based Inquiry (PBI) towards the implementation of the new JSAS. I want to see whether teachers' understandings agrees with what they practice and identify which notions/objectives from the new JSAS and Learner-Centred Approach receive attention and which one are ignored. The third section will focus on **teacher reflective skills**. This is to get ideas on how well teachers demonstrate reflective skills in terms of the PBI model in constructing new understanding and discoveries developed from inquiry activities.

#### Section A

##### Teacher's life experience/background information

1. How long have you been teaching?
2. Which qualification you possess? Which Institution?
3. What are your major subjects?
4. What influenced you to become a teacher?
5. Do you like teaching?
6. Where do you see yourself ten years from now?
7. Where did you practice In-Service Training/workshops for teaching?
8. After participating in INSET programmed, what topic, approach, role models, most influenced you?
9. What has influenced you most in your career and guided your professional identity as a teacher?
10. How has this guidance or activities that you have been engaged/participated in influenced the way that you teach? (Positive/negative)
11. Do you think your teaching experience influence the way you teach? How?
12. Who is you role model/ motivator in your school who helps you to cope with implementing the JSAS?
13. Do you think the new Accounting syllabus is better than the old one? If so, why? If not why not?
14. What is the difference between the old syllabus and the new syllabus?

15. What are some of the limitations/constraints of implementing the JSAS in your current working situation?
16. What do you think is the best way in implementing the JSAS?

### **Section B**

#### **Teacher's pedagogical understanding**

17. What creative strategies/approaches are you using to implement the new JSAS?
18. What is meant by linking learners' prior knowledge to new learning?
19. What is meant by being gender sensitive and balanced in your teaching?
20. What is meant for you by varying learning according to individual differences?
21. How well did you understand co-operative/collaboration learning? Do you think is a good method in teaching? If so, why? If not, why not?
22. What is meant for you by using an integrated approach to teaching and learning? Is it a good approach? If yes, how? If no, why?
23. What is meant by teaching learners to develop thinking skills and process for independent and active learning?
24. What is meant by using real world examples during teaching and learning?
25. What is meant by computers in Accounting? Do you think Information Technology is important in Accounting?

### **Section C**

#### **Teacher Reflective Skills**

26. What is meant by practiced-based inquiry?
27. Do you think is a good approach that contributes to your profession and career development?
28. How often to you engage in inquiry activities? What did you learn and influenced you most from inquiry activities?
29. How do you analyze information from inquiry activities and develop new understanding? Do you put them in practice?
30. How do you evaluate information gathered from inquiry activities?
31. After engaging in inquiry activities, do you sometimes come up with new understanding and new ways of teaching that you think are suitable for bringing improvement to the situation/problem-solving? If yes, give me an example. If not, why not?

## Appendix 6

Teacher name:  
Date: 26 June 2008

Time: 12:00  
Time frequency: 25 min

**KEY: [I: Interviewee; R: Respondent]**

The interview questions will be divided into three sections. The first section will focus on **life experience/background information** about the teacher. The second section will focus on **teacher's pedagogical understanding**. This is to assess how well teacher understood the notion of Practiced-Based Inquiry (PBI) towards the implementation of the new JSAS. I want to see whether teachers' understandings agrees with what they practice and identify which notions/objectives from the new JSAS and Learner-Centred Approach receive attention and which one are ignored. The third section will focus on **teacher reflective skills**. This is to get ideas on how well teachers demonstrate reflective skills in terms of the PBI model in constructing new understanding and discoveries developed from inquiry activities.

### Part A

I: For how long have you been teaching?

R: Currently this is my third year.

I: Which qualification did you possess?

R: The Bachelor Degree in Education

I: Which institution?

R: University of Namibia

I: What were you major subjects at the University

R: Accounting and Business Studies

I: What actually influenced you to become a teacher?

R: Basically for me personally, to be honest with you, it was just a matter of not knowing what to do, so... I just took it because I didn't know what else to take.

I: You mean that was the only option?

R: That was the only option yes

I: For now, do you enjoy teaching anyway?

R: Not really.

I: Not really?

R: No.

I: So... where do you see yourself like ten years from now?

R: Ten years from now I want to be having my own business, be my own boss, not being some else employee but I want to become my own boss

I: OK, whew. Did you ever participate in any workshops ever since you started teaching?

R: No... Until now I have never been to any workshop.

I: So, where do you actually get information whenever you want to know something or understand something?

R: Erma...

I: Let me say for instance you want to understand better a certain topic in Accounting?

R: Normally I just go to my HOD, my supervisor, if there is actually something that I don't really understand I go to her and she helps me out.

I: Mm... So, do you sometimes come together with other teachers, especially Accounting teachers and discuss some issues in relation to the subject?

R: No. It doesn't really happen

I: How about the other subjects?

R: No. It never happen ever since I got here.

I: Only you and your HOD?

R: Yes. I only go to her when I need help.

I: After consulting your HOD, what approach or topic most influenced you or inspired you in your teaching?

R: Erma...

I: ... That you learn from your HOD?

R: It depends from topic to topic. If there is a certain thing that I think I don't understand I always go and ask her.

I: So, you actually learn a lot from her?

R: Yes. I really learn a lot from her.

I: OK. How has this guidance or approaches that you learn from your role model...your HOD influenced the way you teach?

R: For me I value it and put it in practice... I learn a lot somehow from her... only from a point if I need help, other than that for her being my role model I can't really say she is my role model I just go there to ask for some advice, nothing else.

I: Mm... Ok. So, you said you taught for...?

R: This is my third year

I: ... so being taught for about three years, do you think you have improved the way you teach today compared to the way you use to teach during your first year?

R: First year is always difficult, but every year when you go forward you always improve and even master the topics and the subject content. Yes, at the beginning it was very hard but now is getting easier and easier every year.

I: OK. So as now the government has introduced the new curriculum or let me say the new Accounting syllabus in schools. Who helps you to understand or motivates you to cope with the implementation of the syllabus?

R: Basically is just myself, I don't know anything or learn anything about the new curriculum but I just try to implement it since is there... but I have never been to any workshops or nobody actually explain it to me. I just read what is written in the syllabus. So for me I can say I am just doing it myself and implement it.

I: Mm... So by looking at the new Accounting syllabus especially for Grade 8, do think the new syllabus is better than the old one?

R: No. I think the old one is better..., we don't have textbooks, the new textbook that we are using is not nice, there is a lot of mistakes is not straight forward so I prefer the old one we have been using.

I: Are you saying that the problem is just with the textbooks but the syllabus content is fine?

R: Basically is the textbooks, when you looking at the scheme of work... no... I mean the syllabus, what is in the syllabus is not really reflecting what is really in the textbook and for me I think it has lots of errors...

I: You mean the textbook

R: Yes... I think the old one is better because it is much easier and more straightforward than the current one now.

I: So the problem is just the textbook not the syllabus

R: Yes. The problem is with the textbook. The syllabus like for Grade 8 is very short meaning that by the end of second term is already finish and you can't teach Grade 9 topics. So... I think for me is too short and is not nice.

I: OK. What are some of the limitations/constraints other than the textbooks of implementing the Junior Secondary Accounting syllabus in your current working situations?

R: Is the training of teachers, they are not doing that. I think every teacher need to be trained so that we will know how to implement this new syllabus for Grade 8 for example. If there is no training then whoever is going to teach that will not be effective.

I: OK. So, you think to implement the syllabus better is by getting additional training or support ...and new understanding?

R: Yes. I think the government must train the teachers if they want them to implement the new curriculum... the new syllabus for instance. What I am saying is they just need to train all the teachers...

I: ... You think there is a lack of understanding among teachers?

R: Yes... because sometimes you find that for instance on a certain topic, what you are teaching it might be different from what the other teachers is teaching they just base it in their old understanding and knowledge.

I: Mm...

R: ... If they went at least for the training then everybody will know how to implement that new curriculum correctly, all the teachers in all the schools around the country.

I: Oh... Ok. Thank you very much that is the end of part A, now we are moving on to part B

## **Part B**

I: What creative strategies or approaches are you using to implement the new Grade 8 Accounting syllabus?

R: What I do is just to try and use both books for teaching and learning and I tried to...

I: You mean both old and new textbooks.

R: Yes both old and the new one..., and what I tried to do is just make notes on certain topics that I feel like they are not clear in the syllabus and textbook that is what I am actually doing.

I: Mm...

R: ...I have also tried to consult many books and resources so that I can help them.

I: Ok. They talked about linking learners' prior knowledge to new learning, how do you understand that notion?

R: Erma... in terms of what now?

I: In terms of teaching methods... or approaches... link learners' previous knowledge to new learning?

R: OK. For my learners especially for Grade 8, Accounting is new to them so I tried just to implement the new syllabus.

I: Mm... Erma... whenever you teach them do you actually consider what they have learnt or know before introduce them to new learning, let me say for example linking what they have learnt from the previous lesson to... what you want them to learn in the new lesson?

R: Yes, I do. Yeah, I do that for instance giving them examples like Accounting is a practical subject so I try to give them real life examples...ermm..., it somehow help them to understand a bit if they couldn't understand what I wanted to say or what topic I was teaching.

I: Do you think that is important?

R: It is an everyday thing for some of the kids because they do it, and if you do it as a teacher try and give real life situation it will really help them, they will not forget because you relate it to what they know on their daily basis.

I: Mm... You think linking prior knowledge is just by using real life examples?

R: Yes. Absolutely and link it to what is new.

I: OK. What do you think is meant by being gender balanced and sensitive in your teaching?

R: For me I think it means every teacher must involve all the girls and boys, which means I should not only concentrate on females if I have a problem with males or concentrating on males if I have a problem with females, but both boys and girls have to be involved in the class.

I: Do you actually consider that in your teaching?

R: Yes. Very much

I: OK. What is meant for you by varying learners according to individual differences?

R: Erma... it depend on the child's background sometimes, you will find that the child is quite you don't know what is the reason, so for me I think every teacher you need to find out if the child is saying anything or answering the question in the class. So you have to find out that child's background seeing whether she is having any problem, and not just trying to...ermm... mark or what should I say, to... pick on somebody just because the child is not saying anything. So, it depends on what background the child is, where he came from and so forth.

I: How will you find the background information of the learner?

R: For me currently I think that my learners are doing fine. I didn't really have a problem whereby I have seen a child who is not doing well in the class, for me... I feel that their background currently is not that bad.

I: OK, OK. Thank you. How well did you understand co-operative or collaboration learning?

R: It is fine for me.

I: Mm... But how do you understand it? What is meant by that?

R: Collaboration?

I: Mm. In other words, co-operative learning...

R: Is a matter of Learner always co-operating in the class when you ask questions...

I: Mm...

R: Try and let them all to collaborate, meaning giving a chance to each and everybody to answer what they have been asked.

I: Ok. Do you thing is a good approach?

R: Yeah, it is. It is a matter of co-operation both between us... I mean as a teacher and for the learners as well.

I: So, you think co-operative learning is about working together with learners and among learners?

R: Yes.

I: How do you encourage the learners to work together?

R: Group work it works, because it gives a chance to other learners who do not understand the topic to learn from the others...

I: Mm...

R: ... because as teacher you sometimes teach a certain topic, and ask the learners if they understand, some are saying yes, but some they are just quite. Sometimes some kids are afraid

to ask the question, why... because they might not... I mean their English might not be good for instance, and they don't want to embarrass themselves like if they speaking bad English if can call it that way, the others will laugh. So, if you put them in groups it will give them a chance whoever understands tries to explain to other learners and that way it is easier to learn from each other.

I: OK. So do you actually have enough time for group works?

R: No. that is the problem in Accounting we don't have enough time because we need to finish the syllabus, but sometimes when you give them class work is better do it in pairs... not in pairs but group work. That will help them to learn from each other because if one child does not understand a certain topic will learn from the one who understands it and vice versa.

I: OK. So another objective in the curriculum is to use integrated approach to teaching and learning. How do you understand that notion? What do you think is meant by that?

R: Not only really may be... for me I think not only using the chalkboard and textbook as the only resources, so is a matter of ... of, ermm... finding other materials, may be... what do you call this? ermm... may be the overhead projectors or other teaching aid that is want I think is meant.

I: OK. So you think integrated approach is just about using different types of teaching aid?

R: Yes.

I: How about the subject content don't you think Accounting is interrelated to other subjects' contents?

R: Not really in Accounting, yes..., it is related to business studies and economics, you can use some of the term in Accounting and business as well for instance, so is related somehow.

I: Do you actually consider that in teaching?

R: Not really. I just use the terms.

I: OK. So ... ermm... OK. What do you think is meant by teaching learners to develop thinking skills and process for independent and active learning?

R: For me I think is teaching obviously and learners learning and... The other one is a matter of learners having to see for themselves... what a certain word or topic means for them personally.

I: Mm... Thank you. What do you think is meant by using real world examples during teaching and learning?

R: What is the meaning of using real world...?

I: examples, yes

R: In teaching?

I: Yes. In teaching and learning...

R: Erma... well it means it, it... it is meaning that whereby as a teacher you must give real life situations that will enable the learners to understand a certain topic instead of a teacher teaching a certain topic and not giving real life examples. Because learners tried..., you know even some learners were maybe not, ermm... not really interested but if give them a certain topic that is related to the real situation they will always want to know what it is and in this case they can always apply it to what they are learning at that specific time.

I: Can you please perhaps give me an example, I mean any real world example that you have used in the class?

R: With Accounting is about calculating figures and everything, so... you can give examples of business or we have the terms like creditors and debtors you know you have to know what it is. So, you try and give real life situation, like for debtors you can say like you are the owner of the club and then people come to your club and by good on credit and pay it later.

So there you give the example that is related to real life and then you must apply to that specific topic that you are doing.

I: OK. What do you think is meant by computers in Accounting?

R: Well, computers it has everything to do with..., since Accounting is the practical subject what happens is, ermm... computer in accounting is the use of a computer to prepared for instance financial statements, balance sheet , spread sheets and so on, so that you prepare the financial statement of the business...So, that is what is basically all about.

I: OK. Do you think computers or ICTs are very important in Accounting?

R: Definitely it is.

R: OK. Thank you very much this is the end of Part B now we are moving on to Part C of our interview.

### Part C

I: Have you have the term Practiced-based inquiry?

R: No.

I: Basically, what is meant by practice-based inquiry is an approach or let me say is when teachers are engaged in activities to develop their new understanding and gain new knowledge. As you have already told me that you use different textbooks to understand a certain topic, what other means or inquiry activities did you participate in to help you improve your career?

R: No other activities, only my HOD, and the internet not really, the internet just came in now but I really don't have time to go on the internet and search for a certain topic. We don't have time we have lots of marking, we have lots of preparation... So the other thing that maybe I can consult is may be trying to get the other textbooks that I can relate to, but the problem is just the time, we don't have time.

I: Mm... OK. So, ermm... using different kinds of textbooks, how do you analyse the information that you gathered from these textbooks or from your HOD?

R: For me I go through all of them since I am using three textbooks and other materials, I try and just compare from one textbook to the other, compared it how they actually are being prepared and how understanding it can be for me, and try to implement it or actually teach that to the learners.

I: Mm... Do you always come up with new way of teaching, approaches...methods...?

R: Yes I do. Because if you consult other material, it gives you... it helps you with what you currently doing instead of just following the prescribed textbook that you have, so you cannot only rely on the prescribed textbook because something might... OK, there might be things that are relevant but they might not be in that textbook that is there. So, it is always important to look for extra resources.

I: Ok. So, how do you evaluate that information or let me say how will you know that the information that you have gathered is working or appropriate?

R: How do I evaluate that?

I: Yes.

R: I tried to implement it and see if learners they do understand it, if not than obviously there must be something wrong and I need to go back go back....

I: How will you know that they understand it?

R: You try..., you evaluate them by looking at their class work or give them a test and if all, everybody is getting 2 out of 13 then it means that there must be something wrong. If somebody doesn't get above 10 then it means there is something definitely wrong and as a teacher you will try and go back, and try to re-teach the topic and make them understand and

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you still have to evaluate them. So, you keep evaluating them until they get what is happening and understand it.

I: Ok. So do you finally come up with new ways of teaching that you think are suitably for bringing improvement to the situation/problem?

R: What I am doing, yeah. It is..., it is working for me yeah.

I: Thank you very much Miss Shipiki