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Teacher factors influencing Grade 12 Accounting learners' performance in the Eswatini General Certificate Secondary Examination

Abstract

This study examined the influence of teacher-related factors on Grade 12 Accounting learners' performance in the Accounting General Certificate Secondary Examination (GCSE) in Eswatini. A sequential, explanatory, mixed-methods design was employed. A stratified random sample for the quantitative phase comprised 400 Accounting learners and 80 Accounting teachers from 10 schools performing well, and from 10 schools performing poorly. Purposive sampling was used for the qualitative phase to select 6 learners and 4 teachers from schools performing well, and 6 learners and 4 teachers from schools performing poorly to participate in the study. The data collection instruments were questionnaires and semi-structured interviews. Quantitative data were analysed using Statistical Package for Social Sciences (SPSS), while qualitative data were analysed thematically. The study revealed that teacher variables affecting learners' performance in Grade 12 Accounting GCSE in Eswatini were teachers' attitude, teachers' absenteeism, non-completion of the syllabus, revision before the examination, assignments to learners, and regularly giving up-to-standard tests. The researcher recommended inter alia that teachers should teach the relevant Accounting content thoroughly during the first and second terms so that enough time is available for revision intended to address knowledge gaps that may occur as a result of learners having not understood some content during the teaching sessions.

Keywords: Teacher-based factors, Grade 12 accounting learners, accounting performance, Eswatini General Certificate Secondary Examination

1. Introduction

Accounting is a subject that focuses on identifying, measuring, processing and communicating financial information and non-financial information to permit informed judgements and decisions by users of the information (Merriam-Webster, 2022). Accounting includes bookkeeping, which deals with recording and organising financial data. Accounting involves planning or budgeting the finances of the business, recording accounting data (bookkeeping), classifying and summarising data in order



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to make the accounting information easily accessible and useful, as well as communicating this information to the relevant people (The American Institute of Certified Public Accountants, 2022), all of which form part of the Grade 12 learning programme.

Accounting may be studied to pursue a career in both the private and public sectors, wherein life-long skills of financial accountability are required. This indicates that the study of basic accounting at secondary schools is useful for those individuals who have a keen interest in entrepreneurship as a means to survive unemployment. It further prepares those who may wish to study it as a means to personal survival rather than as a career (Examination Council of Swaziland, 2015). It can therefore be argued that it is important that learners pass this subject. An analysis of results by subject revealed that learners have consistently performed poorly in Accounting over the years, according to the 2019 report of the Examination Council of Eswatini (ECESWA) (Sibandze, Oloyede & Pereira, 2020). According to Aremu (2000), failure to obtain a pass mark does not only affect learners and parents; it affects the society as well as the economy and politics of the country. The purpose of this study was to explore teacher factors influencing Accounting learners' performance in the Eswatini General Certificate in Secondary Education (GCSE). The researcher, therefore, sought to pursue the following research questions: What teacher factors influence learners' poor performance in Grade 12 Accounting in the Eswatini General Certificate Secondary Examination (GCSE)? How do teacher-based factors in the Eswatini GCSE relate to demographic variables?

2. Literature review

A number of factors determine teachers' capabilities to teach in ways that will enhance learners' academic performance. In line with the first research question, this section is set to present some of the factors that influence teachers' ability to instruct learners in such a way that they perform well academically. These factors are teacher attitude, syllabus completion, teacher effectiveness, revision before the examination, teaching methods, learners' punishment, feedback to learners, motivation, content knowledge of the subject, teacher absenteeism, and teachers' experience.

2.1 Teacher attitude

Teacher attitude towards the learners or the teaching of the subject impacts learner performance either positively or negatively. Maziya (2009) conducted a study on the variables influencing urban high school learners' academic performance in Agriculture and found that the negative attitude towards the teaching profession in certain teachers affected the teachers' effectiveness in the teaching of Agriculture. Suter and Busienei (2013), in a study that aimed to establish the attitude of Kiswahili teachers towards the education of Kiswahili oral literature in the Marakwet District, Kenya, found that negative teachers' attitudes had an equally negative effect on learners' attitudes towards the subject. Similar findings were found by Ogembo, Otanga and Yaki (2015) in Chemistry, namely that teachers' negative perception of their learners' abilities was a cause for the failure of learners.

2.2 Syllabus completion

Musasia, Nakhanu and Wekesa (2012) report that completing the syllabus on time helps learners to have more time for revision so that they can recall even the content they might have forgotten. Musasia *et al.* (2012) state that teachers who cover the syllabus promptly, spend more time on revision, and their learners have a better chance of performing well

than those who complete the syllabus just before the examination. Zungu (2011) found that devoted teachers are always in class and adhere promptly to the bell. They are thus not only able to complete the work of that day, but also the syllabus for the year on time. However, Mushwana (2000) reveals that some teachers do not adhere to their responsibility; when the schools re-open they bask in the sun. They thus fail to cover the prescribed volume of work in preparation for the examination. As a result, learners perform dismally in the examinations. Malenya (2008) stresses that completion of the syllabus significantly contributes to the good performance of learners.

2.3 Teacher effectiveness

Teacher effectiveness refers to teachers' ability to present work in such a manner that learners are able to absorb and understand the material being presented. Effective teachers create an environment that promotes learning (Woolfolk, 2007). Measures of teacher effectiveness are based on student learning, the difference between how much learners knew before they began a subject, and how much they knew after they have finished it (Jupp, 2009). Oliver and Paulas (2004) reveal that teacher effectiveness determines learners' academic performance. Effective teaching may manifest itself in high scores in learner performance assessments, or in rewarding classroom interaction (Mastrokouskou *et al.*, 2022).

Ineffective teaching may occur due to stress. A teacher may experience burnout such as exhaustion, frustration and less motivation (Oliver & Paulas, 2004). Characteristics of ineffective teachers in secondary schools are as follows: waste of learners' time, poor mastery of the subject, a source of boredom to students, partial treatment of learners, lack of respect for learners, low level of self-confidence, poor mastery of teaching skills, emotional immaturity, inappropriate dressing, injurious to learners, fond of frivolous talk, miscommunication in class, poor in providing feedback, non-dialogic in class, poor in maintaining discipline, immoral in behaviour, unapproachable to learners, poor with counselling, poor psychological health, and autocratic towards learners (Kodero *et al.*, 2011).

2.4 Revision before examination

The main purpose of revision conducted by teachers is to increase and strengthen the cues associated with prior learning, include information about exam techniques, subject-specific key words, essay plans, dates, skills or facts (Benjamin, 2022). Teachers' use of past examination papers during revision helps learners to improve their grades, as it helps learners to have a clear picture of the examination layout and expectations (Jayanthi *et al.*, 2014).

Teachers who do not finish the syllabus early are unable to do a thorough revision. This has a negative impacts on the performance of the learners (Odumbe, Simatwa & Ayoto, 2015). Jayanthi *et al.* (2014) advance that the use of previous years' examination papers as a learning method improves learners' marks in comparison with other approaches.

2.5 Teaching methods

Teachers' lack of appropriate instructional methods lead to dismal learner performance demonstrated when writing composition in French (Kalima, 2010). In Accounting, some teachers do not make use of learning resources such as practice sets, visual aids and teaching resources. Dlamini (2000) and Achor (2008) both found that a number of teaching approaches that are learner-centred may enhance learners' performance. Dlamini (2000) pointed out that in Accounting, most teachers believe in exposition, demonstration and practice strategies

to master the accounting principles. Dlamini (2000) further states that teachers believe that effective practice makes perfect as they train the learners by giving them more exercises to practice.

2.6 Learners' punishment

Many studies show that discipline at school through either physical or emotional humiliation hinders a child's ability to learn, undermining the very purpose of education (Muddit, 2013). Research by Gershoff and Grogan-Kaylor (2016) found that physical punishment of learners results in numerous consequences which may include augmented inimical and disparaging deeds, poor academic achievement, more learners leave school, less self-confidence, school paranoia, nervousness, and misery. Similarly, Dhlomo, Pereira and Shiba (2006) found that learners felt threatened by teachers who carry sticks to class. This has a negative impact on learning and results. Consequently, learners resort to copying and avoid asking for help from their teachers. On the other hand, Simelane (2011) found learners whose teachers threatened them with corporal punishment and for whom learners are scared, often get high marks in tests and perform well in external examinations. Dlamini, Dlamini and Bhebhe (2017) even argue that corporal punishment should not be prohibited yet teachers should strike a balance between using corporal punishment and positive discipline.

2.7 Feedback to learners

According to Roberts (2013), without providing information about learners' performance of a task, learners cannot be aware of areas to improve and cannot accomplish according to their capabilities and be confident that what they are writing is accurate. The feedback assists learners to discover their mistakes and improve their work. Hence, feedback plays a major role in the improvement of learners' performance. Gamedze (2010) reveals that if feedback is given promptly, it is more effective than delayed feedback, as learners will not repeat the same mistake committed during tests and examinations.

2.8 Motivation

Numerous researchers reveal that motivation has a positive and significant impact on learners' performance (Simelane, 2011; Vansteenkiste *et al.*, 2009; Walker-Dalhouse & Risko, 2008). Simelane (2011) points out that those learners who receive no or less motivation perform badly in their schoolwork. In contradiction, Mamba (2009) found that motivation is not the predictor of higher performance, but pupils' scores depend on factors such as intelligence, classroom interaction and teacher effectiveness.

2.9 Content knowledge of the subject

According to Martin (2010) content knowledge refers to the body of knowledge and information that teachers teach and what learners are expected to learn of a given subject or content area. Teachers need to develop strong pedagogical content knowledge, which comprise mastering both subject-area knowledge and the most effective ways to teach learners of that particular subject. Mavhungu (2004) suggests that a substantial relationship exists between teachers' content knowledge and the coping strength of learners. Less knowledgeable teachers are perceived negatively by learners.

2.10 Unqualified teachers

Ogunbanjo (2001) states that unqualified teachers and shortages of teachers are factors that influence the academic performance of a school. A study by Theophile, Faustin and Benjamin (2020) reveals that unqualified teachers affect their learners' academic performance negatively. Ugbe and Agim (2009) posit that learners taught by experienced teachers perform significantly better than those taught by inexperienced teachers.

2.11 Absenteeism

When a teacher is absent from the classroom, the learning process is disrupted (Obeng-Denteh, Yeboah & Sam, 2011). Teacher absenteeism, whether planned or unplanned, affects learners' performance. Some teachers fail to attend scheduled classes and are thus unable to complete the syllabus. This may result in learners' poor academic performance (Porres, 2016). Malefo (2000) confirms that teachers who are often absent themselves show no commitment towards learning and teaching. Mushwana (2000) found that teachers are not disciplined when they stay away from classes and attend to their own business. Moreover, Finlayson (2009) reveals that when a teacher is repeatedly absent, learners' performance can significantly be impacted negatively.

2.12 Teachers' experience

Lesson acquaintance, which is knowledge or experience of the subject, has a substantial inspiration for learners to accomplish good results in the final examination. Teachers who do not know the subject matter well, easily become disrupted by unusual circumstances. On the other hand, teachers who are experienced are often able to act assertively when learners misbehave (Ilugbusi, Falola & Daramola, 2007). Research also suggests that lesson acquaintance is associated with greater teacher efficacy (Cheung, 2008). More experienced teachers have higher expectations for good learner performance (Rubie-Davies, Flint & McDonald, 2021).

3. Research methodology

To answer the research questions the study sought to address, a mixed-methods research approach, where elements of quantitative research are used in combination with elements of qualitative research, was adopted. The questionnaire was used to find surface answers to the two research questions, while interviews were a way of eliciting thick and rich descriptions of these answers to these research questions.

3.1 Research design, paradigm and sampling

A sequential, explanatory, mixed-method research design and sampling were adopted for this study where a quantitative portion of data collection, sampling and analysis took place before qualitative data collection, sampling and analysis. Combining both the qualitative and quantitative approaches provided a more elaborative approach to the research problem. Twenty schools in the two regions (Lubombo and Manzini) were stratified according to performance; therefore a stratified sampling method was used. The first stratum comprised schools consistently performing well and the second stratum comprised schools consistently performing poorly for a number of consecutive years from 2010 to 2014. Each stratum consisted of participants with similar characteristics such as age, gender and home language. Participants were randomly selected from each stratum in stratified random sampling.

3.2 Data collection methods and procedures

Questionnaires: Closed-ended, open-ended, and Likert-scale questions were distributed to selected teachers and learners. Field workers distributed the questionnaires to schools, as well as during Accounting workshops and Accounting meetings. The questionnaires, accompanied by a covering letter and consent form, were distributed to 400 teachers and 80 learners. After they had read the letter and consent form, the latter was handed back to the fieldworkers. Once the questionnaire was received from respondent, it was thoroughly checked and coded with a reference number. Table 1 indicates that the responses received were as follows: 378 from learners and 66 from teachers. The overall response rate was 92.5%: 444 responses received out of 480 questionnaires.

Table 1: Dispatched questionnaires and received responses

Position	Sample	Responses received	%
Learners	400	378	94.5%
Teachers	80	66	82.5%
Total	480	444	92.5%

Semi-structured interviews: The interview questions were derived from the questionnaire questions. The qualitative data assisted in getting in-depth understanding of quantitative results. Face-to-face interviews were conducted with 8 teachers and 12 learners (Table 2). These teachers and learners were sampled from those who participated in the quantitative phase. The interviews were recorded, and notes were taken. Permission was obtained from participants before beginning to record. The interview guide and questionnaires were piloted using four accounting teachers, not included in the sample, to check whether questions needed to be revised and also to verify the response time.

Table 2: Dispatched questionnaires and received responses

Schools	Manzini region	Lubombo region	Total
Performing well	2 teachers	2 teachers	4 teachers
	3 learners	3 learners	6 learners
Performing poorly	2 teachers	2 teachers	4 teachers
	3 learners	3 learners	6 learners
Total	4 teachers	4 teachers	8 teachers
	6 learners	6 learners	12 learners

3.3 Data analysis

The researcher used Statistical Package for the Social Scientists version 20 for analysing quantitative data to generate descriptive statistics such as frequencies and percentages, and exploring relationships through correlations. The interview data were transcribed to produce a written document and were afterwards confirmed by the participants. Qualitative data were analysed thematically.

3.4 Integrity of the study

The Cronbach alpha coefficient was calculated to establish internal consistency reliability. The reliability for the overall questionnaire was 0.826, which is regarded as good. Member checks and peer confirmation of interpretations were also undertaken to improve the trustworthiness of the study.

Ethical clearance was obtained from the Higher Education Ethics Committee of the University of KwaZulu-Natal, protocol reference number: HSS/1537/015M. Informed consent forms for teachers accompanied the research instruments. Teachers were requested to complete, sign and hand it back. A gatekeeper letter was obtained from the Eswatini Ministry of Education.

4. Results

4.1 Quantitative results

Table 3: Demographic Characteristics of Respondents

Features and descriptions	Learners (378)		Teachers (66)	
	Count	%	Count	%
Gender: Male	197	52%	24	36.0%
Female	181	48%	42	64.0%
Age in years: 21 – 20	295	78%	6	9%
21 – 25	83	22%	9	14%
26 – 30			28	42%
31 – 35			6	9%
36 – 40			8	12%
41 – 45			4	6%
46 - 50			5	8%
51 - 60				
Race group: African	373	98.7%	66	100%
Coloured	3	0.8%		
Indian/Asian	-	-		
White	2	0.5%		
Home language: Siswati	374	99%	66	100%
English	4	1%		
Type of School:				
Government	258	68%	48	73%
Private	5	1%	2	3%
Mission	44	12%	10	15%
Community	71	19%	6	9%
Academic qualification:				
Diploma			31	47%
BEd degree			17	26%
BCom degree			6	9%
BCom plus Diploma			11	17%
MEd degree			1	1%

Table 3 shows that the majority of learners were male (52%), below 21 years (78%), and African (99%). The majority of teachers were female (64%), under 36 years (65%), and African (100%).

Almost all learners' respondents (99%) speak Siswati as home language and only four respondents speak English while all teachers' respondents (100%) speak Siswati as their home language.

4.1.1 Teacher variables that give rise to poor academic achievement

The data are presented using frequencies and percentages. According to the learners, teacher factors contributing to poor performance in SGCSE Accounting were found to be: absenteeism (f=255, 67.5%), syllabus completion (f=248, 65.6%), revision before the examination (f=154, 64.5%), teaching methods (f=238, 63%), lesson preparation (f=221, 58.4%), content knowledge on the subject (f=217, 57.4%), assignments to learners (f=216, 57%), use of past examination papers (f=215, 56.9%), class punctuality (f=211, 55.8%), teacher attitude (f= 200 ,52.9%) and topic mastering by learners (f=199, 52.6%). On the other hand, teachers cited giving classwork and marking it in class (f=60, 90.9%), giving up-to-standard tests regularly (f=60, 90.9%), quality work (f=57, 86.4%), awards for learners for good performance (f=46, 84.8%), feedback to learners after a test (f=55,83.3%), revision before examination (f=55,83.3%), absenteeism (f=50, 75.7%), teaching methods (f=50, 75.7%) and content knowledge of the subject (f=49, 74.2%) (cf. Table 4).

Table 4: Teacher variables giving rise to the poor learner's academic achievement in Eswatini GCSE Accounting

	Strongly Disagree			Disagree			Undecided			Agree			Strongly Agree							
	Learners f	Teachers f	%	Learners f	Teachers f	%	Learners f	Teachers f	%	Learners f	Teachers f	%	Learners f	Teachers f	%					
Teacher's attitude	74	19.6	17	25.8	73	9.3	3	4.3	31	8.2	0	0	91	24.1	17	25.8	109	28.8	29	43.9
Syllabus complexion	30	7.9	1	1.5	31	8.2	16	24.2	69	18.3	7	10.6	143	37.8	17	25.8	105	27.8	25	37.9
Revision before examinations	70	18.5	8	12.1	47	12.4	3	4.5	17	4.5	0	0	138	36.5	34	51.5	106	28.0	21	31.8
Teaching methods	24	6.3	0	0	54	14.3	6	9.1	62	16.4	10	15.2	170	45.0	41	62.1	68	18.0	9	13.6
Use of teaching aids during lessons	43	11.4	1	1.5	111	29.4	15	22.7	80	21.2	24	36.4	98	25.9	11	16.7	46	12.2	15	22.7
Quality work	37	9.8	0	0	45	11.9	7	10.6	100	26.5	2	3.0	124	32.8	37	56.1	72	19.0	20	30.3
Assignments to learners	51	13.5	7	10.6	77	20.4	16	24.2	34	9.0	7	10.6	109	28.8	18	27.3	107	28.3	18	27.3
Giving classwork and mark it in class	73	19.3	0	0	89	23.5	3	4.5	24	6.3	3	4.5	99	26.2	14	21.2	93	24.6	46	69.7
regularly giving up to standard test	52	13.8	0	0	88	23.3	3	4.5	56	14.8	3	4.5	96	25.4	14	21.2	86	22.8	46	69.7
Learners' punishment	103	27.2	7	10.6	90	23.8	26	39.4	60	18.8	14	21.2	71	15.9	3	4.5	60	14.3	16	24.2
Awards for learners' good performance	77	20.4	0	0	89	23.5	7	10.6	29	7.7	3	4.5	54	14.3	36	54.5	129	34.1	20	30.3
Feedback to learners	63	16.7	0	0	84	22.2	10	15.2	39	10.3	1	1.5	89	23.5	25	37.9	103	27.2	30	45.5
Learners' motivation	48	12.7	0	0	89	23.5	1	1.5	53	14.0	16	24.2	110	29.1	23	34.8	78	20.6	26	39.4
Subject content knowledge	27	7.1	0	0	46	12.2	17	25.8	88	23.3	0	0	135	35.7	29	43.9	82	21.7	20	30.3
Class punctuality	45	11.9	0	0	36	9.5	13	19.7	86	22.8	11	16.7	151	39.9	24	36.4	60	15.9	18	27.3
Absenteeism	54	14.3	0	0	39	10.3	11	16.7	30	7.9	5	7.6	83	22.0	13	19.7	172	45.5	37	56.1
Lesson preparation	47	12.4	0	0	45	11.9	19	28.8	65	17.2	2	3.0	129	34.1	19	28.8	92	24.3	26	39.4
Use of past examination papers	68	18.0	14	21.2	63	16.7	8	12.1	32	8.5	17	25.8	86	22.8	15	22.7	129	34.1	12	18.2
Topic mastering by learners	70	18.5	4	6.1	69	18.3	4	6.1	40	10.6	11	16.7	72	19.0	16	24.2	127	33.6	31	47.0
Exam spotting	76	20.1	2	3.0	74	19.6	4	6.1	47	12.4	15	22.7	88	23.3	18	27.3	93	24.6	27	40.9

4.1.2 Relationships between teacher determinants and their selected demographic characteristics

Correlations were used to describe the relationship between the variables. The correlations were presented in terms of correlation coefficients. Table 5 presents the relationships between teacher variables and their selected demographic characteristics. It can be observed that the relationship between teacher variables and their selected demographic characteristics is generally low.

Table 5: Relationships between teacher variables and demographic characteristics

	Teacher variables	
	Learners	Teachers
Gender	.11	-.12
Age	-.03	.33
Location	.14	.31
Type of School	.20	.13
Region	-.09	.09
Previous grade	.07	–
Academic qualification	–	.31

4.2 Interview results

Teacher variables that contribute to poor learner’s achievement in Grade 12 Accounting are teachers’ attitude, assignments given to learners, syllabus completion, and allowing learners to master a topic or section before moving to the next one. However, the teachers interviewed cited syllabus completion, revision before the examination, giving classwork and marking it in class, and regular, up-to-standard tests as variables contributing to learners’ performance.

4.2.1 Attitude towards the learners

The overall results indicated that most of the learners cited attitude as a variable affecting Grade 12 learners’ performance in Accounting. Learners said that teachers had a negative attitude towards them when a learner asked for clarity. Sometime teachers scolded learners before explaining the work to them, e.g.

Teacher’s negative attitude is the key factor contributing to our poor performance. My teacher’s attitude towards those who don’t have books makes us lose interest in accounting. He kicks me out of the class often, because I don’t have a textbook, even if I try to explain; as a result, I am no longer doing well in Accounting (Learner 3).

Quite a few of the teacher-participants attested that if teachers’ negative attitude towards the learners causes learners to have a negative attitude towards them and the subject, the learners will not perform well. Learners who have teachers who are not supportive and have a negative relationship with them, are likely to produce poor results. The teachers, when asked why their learners fail Accounting, mentioned that the learners complained that the Accounting teachers were harsh. It seems as if learners would rather fail Accounting than to ask for clarification.

Teachers' attitude is the main factor affecting learners' performance hence their poor performance because it determines how the learner will respond. If the teacher has a negative attitude the learners will respond unfavourable too and their performance will be poor (Teacher 4).

4.2.2 Assignments to learners

The majority of the learner-participants mentioned that assignments affected their performance and the effect depended on the number of assignments given. Most of the learners complained that teachers gave them too many assignments, which do not help them, as they end up copying from one another. The learners complained that sometimes their exercise books came back unmarked because of the volume of the work given as assignment. A few mentioned that a reasonable amount of assignment helps them to recapitulate what was done in class and reinforce it on their minds. Learners 1 and 5 as an example had the following to say regarding the large amounts of homework:

Assignment affects our performance depending on the volume of work. If it is reasonable, it helps us to recall what was done in class. As you do it, you re-read what you cannot recall by head. But if too much it reduces our study time and I end up not finishing it but copy from those who have written. But, my Accounting teacher likes give to us too much homework (Learner 1).

My teacher gives us too much homework (sometimes four activities in a lesson). This makes us to copy the work in the morning from those who have written all the activities. Sometimes after submitting, she will come with the exercise books unmarked and ask us to exchange them (Learner 5).

4.2.3 Syllabus completion

The learners were in agreement that not finishing the syllabus on time affected their performance negatively. Learners mentioned that although they had to write their examination in three weeks' time they had not finished the syllabus. The learners complained that failure to finish the syllabus in time would reduce the time for revision and they would find themselves having to skip some questions during the examination. The learners felt that this would cause them obtain poor grades in the examination. Those who had finished the syllabus also complained that they were rushing some topics, as the teachers told them that they wanted to finish the syllabus before the examination so that they could have enough time for revision. Others mentioned that when the teachers realized that they were lagging behind with the syllabus, they opted for some topics to be covered through the revision of past examination papers. Learner 2 elucidated the problem as follows:

Failure to complete syllabus in time reduces our chances of crediting the subject. For instance, we are left with three weeks, but we are left with almost all the difficult topics, including analysis and interpretation of accounting information, amalgamation and acquisition and we skipped statement of reconciling in the control accounts.

Most teachers who participated in the interviews mentioned that finishing the syllabus on time enabled them to have enough time for revision; hence the improvement in the learners' performance. However, it is difficult to finish the syllabus on time, which leads to poor performance. The participants added that sometimes they did not finish the syllabus, but covered the topics that had not been done during revision when they did past examination papers. They said some topics were not in the prescribed and recommended textbook, so

sometimes they skipped them or, if previously set as an exam question, they did it during revision. The teachers also complained that there were so many activities, for example, sports and music, which took their allocated teaching time slots, causing a delay in completing the syllabus. Teacher 7 explained the impact of the non-completion of the syllabubs on his learners' performance as follows:

In 2014 I finished the syllabus on time and had enough time for revision hence the results were good, but in 2013 and 2015 I could not finish the syllabus on time and the results were poor. So, finishing the syllabus on time does affect the learners' performance.

4.2.4 Revision before the examination

The learners agreed that revision before the final examination had an impact on their performance. The learners explained that proper and enough revision enhanced their performance, because it reminded what one had learnt or forgotten. They mentioned that revision before the final examination might not be effective, because the teachers just gave them past papers and ask the learners to complete the papers on their own. The learners further explained that the teachers just put them in groups without monitoring if they were really revising or not. Some learners mentioned that at their schools, revision had a positive impact on their performance.

Revision influences performance because if it is done properly, it reminds us of what we learnt and forgot which makes one to perform better. But the previous form 5's complained that they didn't have enough revision time, that's why their performance was poor (Learner 1).

Quite a number of the teacher-participants mentioned that revision before the examination had an effect on learners' performance. They said that not getting enough time for revision before the examination impeded the performance of the learners. The teachers explained that sometimes they just gave learners past examination booklets or papers so that the learners could revise on their own, but learners did not do that. Teacher 6 explained that in most cases, those learners who did not participate in the revision were the ones who eventually got bad results:

Not getting enough time for revision hinders the performance of the learners. During revision, learners lose interest and focus on doing anything pertaining learning and some don't come to school and are the ones who use to perform bad.

4.2.5 Giving classwork and marking it in class

The teacher-participants revealed that giving classwork and marking it in class had an impact on learners' performance. They mentioned that giving classwork and not marking it in class made it difficult to identify struggling learners. Although the teachers revealed the importance of marking classwork in class, they felt that it was difficult, because learners took their time when writing and they did not finish until the bell rang to end the lesson; hence making it impossible to mark the classwork in class. Consequently, the teachers were unable to identify individuals' weaknesses. Teacher 1 mentioned that giving classwork and moving around marking, while at the same time monitoring the learners if they did not page their books for answers or copied from their friends, had a positive effect on learners' performance.

However, some of the learners mentioned that giving classwork and marking it in class were factors affecting their performance. The learners mentioned that they could copy the

classwork from one another unless the teacher monitored each learner and moved around, helping those who were struggling. The learners revealed that unless the teachers did that, their performance in tests and examinations was poor. Learner 10 further said that teachers had a tendency of giving classwork and then sat down and be busy with other things while waiting for learners who had not yet submitted their work.

4.2.6 Regular, up-to-standard tests

Most of the teachers mentioned that not giving up-to-standard tests regularly contributed negatively to the performance of learners. They said that, in most cases, teachers set structured, rather than objective questions during tests, Teacher 3 elaborated, and said that in most cases the specification grid on the examination syllabus was not followed when tests were set:

I think the performance is affected by the way we set tests; our tests are not up to standard especially the examination standard. Most teachers like setting structured questions during tests while the exam structure now contains more questions that are objective.

5. Discussion of results

5.1 Teacher variables affect learners' performance in Grade 12 Accounting GCSE in Eswatini

According to the learners, the following variables contributed to poor performance in Grade 12 Accounting in Eswatini: Teachers' attitude towards the learners, giving too much assignments to learners, non-completion of the syllabus, not allowing learners to master a topic or section before moving on to the next one, lack of revision before examinations and giving tests that were not on standard.

5.2 Attitude towards the learners

Findings of the study indicate that teachers have a negative attitude towards learners, and this contributes to poor academic learner achievement. Teachers' negative attitude towards the learners has a negative impact on the performance of learners, as the learners also develop a negative attitude towards the teacher and the subject, resulting in learners performing dismally. This complements Ogembo, Otanga and Yaki's (2015) findings that teachers' negative attitude towards learners breeds a negative attitude towards the subject on the part of the learner.

5.3 Assignment to learners

The researcher found that giving assignments to learners contributes positively or negatively to the performance of learners. The findings revealed that giving too many assignments to learners has a negative impact on their performance. Giving long assignments to be submitted within a short period (e.g. by the next lesson) causes learners to copy from those who complete their work on time. In addition, the assignments take much of their studying time. The findings also reveal that a well-handled and reasonable number of assignments reinforce what learners have already learnt and improve an understanding of the learnt content. This finding is consistent with the findings of Gershoff and Grogan-Kaylor (2016) that assignments enable learners to acquire knowledge, develop learning skills, and enhance their academic achievements.

5.4 Syllabus non-completion

Based on the findings of this research, it is evident that finishing the syllabus on time correlates with the performance of learners. Generally, the syllabus is not completed on time and teachers rush to finish the syllabus; hence the poor performance of the learners. Most Accounting teachers agreed that they did not finish the syllabus on time. This finding of the study is consistent with that of Musasia *et al.* (2012) who found that learners who covered the syllabus had a better mean score than those who could not cover the syllabus. Zungu (2011) also found that a syllabus not completed on time and teachers rushing to finish the syllabus led to the poor performance of the learners.

5.5 Revision before examination

The findings reveal that doing proper revision before an examination contribute positively to learners' performance. The researcher found that although teachers are aware of the importance of revision before examination, they sometimes end up leaving the learners to revise on their own. The researcher also found that some teachers do not do revision due to delays in completing the syllabus. The teachers complained that learners lost focus and did not come to school once they started with revision. Odumbe *et al.* (2015) allude to the idea that not conducting enough revision before learners write their examination deprives them of the opportunity to achieve desirable academic results.

5.6 Regularly giving up-to-standard tests

The majority of the teachers revealed that not giving up-to-standard tests regularly affect the performance of learners negatively. This finding is supported by Roberts (2013), who found that classroom tests are designed and administered by teachers to assess learners' learned capabilities. Not giving up-to-standard tests regularly affects learners' performance negatively. During the interviews some of the teachers pointed out that most of them did not follow the specification grid when setting tests and that they mostly set structured questions, while the examination contained more objective questions.

5.7 Teacher variables and demographic variables

The relationship between teacher variables and demographic variables revealed that there is a moderately positive relationship between the teacher variable and the following variables: age of the teacher ($r=.33$); location of the teacher ($r=.31$); and academic qualification of teachers ($r=.31$). Otherwise, there is low or no association between the teacher variable and the rest of the demographic variables.

6. Conclusion and recommendations to improve the learners' performance

The study focused on some of the teacher-related factors that influence learners' academic achievement in Grade 12 Accounting in Eswatini in the Lubombo and Manzini region. The variables were similar to those discovered by other researchers, as cited in the literature review, such as teacher attitude, syllabus completion, teacher effectiveness, revision before examination, teaching methods, learners' support, feedback to learners, motivation, content knowledge of the subject, unqualified teachers, absenteeism and teachers' experience. The findings reveal that teacher variables affect learners' performance in Grade 12 Accounting GCSE in Eswatini were teachers' attitude, teachers' absenteeism, non-completion of the

syllabus, not doing enough and proper revision before the examination, not allowing learners to master a topic or section before moving on to the next one, giving too many assignments to learners and not giving up-to-standard tests.

The researcher recommends that teachers

- must try to finish the Accounting syllabus by the middle of the second term to allow for enough revision time.
- need to change their attitude towards the learners. Those teachers that are harsh towards learners must refrain from this type of behaviour. Teachers must try to be friendly and motivate learners to learn and study.
- should apply a variety of teaching methods and aids to cater for all type of learners.
- should employ a learner-centred approach when teaching.
- should upgrade themselves by attending Accounting workshops, cluster meetings and conduct research about the subject so that they can improve on their content knowledge and delivery.
- should give a reasonable number of assignments and allow learners' enough time to work on assignment solutions or answers before submitting it.
- should incorporate mock tests (a simulation of actual examinations) during revision sessions as a way of promoting the importance of revision classes.

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