



MIDLANDS STATE UNIVERSITY

FACULTY OF EDUCATION

DEPARTMENT OF APPLIED EDUCATION

**IMPACT OF THE DIRECTOR`S CIRCULAR NO 36 OF 2006 ON THE ASSESSMENT
AND EVALUATION OF TEACHING AND LEARNING IN ACCOUNTS AT
ORDINARY LEVEL IN MBARE SECONDARY SCHOOLS**

BY

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**THE DISSERTATION IS SUBMITTED TO THE DEPARTMENT OF APPLIED
EDUCATION IN PARTIAL FULFILMENT OF THE REQUIREMENTS OF THE
BACHELOR OF EDUCATION DEGREE IN ACCOUNTING.**

GWERU

ZIMBABWE

OCTOBER 2016

RELEASE FORM

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TITLE OF DISSERATANION: IMPACT OF THE DIRECTOR'S CIRCULAR NUMBER 36 OF 2006 ON THE ASSESSMENT AND EVALUATION OF THE TEACHING AND LEARNING IN ACCOUNTS AT ORDINARY LEVEL IN MBARE SECONDARY SCHOOLS.

PROGRAMME FOR WHICH DISSERTATION WAS PRESENTED: BACHELOR OF EDUCATION DEGREE IN ACCOUNTING.

YEAR GRANTED: 2016

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DEDICATION

I dedicate this piece of work to my husband, Albert Manenji and to my lovely sons for encouraging me to undertake this study and for their unwavering support throughout the period of the study.

ABSTRACT

The study focused on assessing the effectiveness of the Director's Circular No P36 of 2006 in the teaching and learning of Accounting at Ordinary level in Harare Province of Zimbabwe. The study came about after realising the Circular P36 of 2006 which was adopted as the lone evaluation and assessment tool for teachers. The study, therefore, aimed at assessing teachers' perceptions on the use of Circular P36 of 2006 in the assessment and evaluation as well as to evaluate the challenges faced by teachers in implementing the policy, assess its impact and lastly, find out strategies to mitigate challenges faced by teachers in implementing the Circular P36 of 2006. The study was conducted in a qualitative approach using a case study design in which four secondary schools were randomly selected in cluster 14 Mbare/Hatfield District in Harare Province. The study targeted all the Accounts Ordinary level classes but since the study was more concerned with the assessment and evaluation of teachers in the teaching and learning the study sample comprised of the eight (8) Accounts teachers and four (4) Heads of Departments purposively selected from the four schools respectively. Data was generated mainly through questionnaires self-administered to the eight Accounts teachers and face to face interviews with four Heads of the Accounts Departments in the study. The study found out that teachers were not confident in the education policy P36 of 2006 and perceived the policy as inadequate as a standalone assessment and evaluation tool although the policy has a fairly equal opportunity to enhance teachers' performance in the teaching and learning of Accounting. Major challenges noted in implementing the policy were overloads; compromised on teacher-pupil individual attention; the nature of the Accounting topics learnt at O' level; nature of the Accounting exercises; inadequate time allocation and shortages of Accounting learning support materials. Lastly, the educational policy was noted as being incompatible with other teaching approaches such as collaborative/pupil-centered, hence, the study recommends that there is a need to revisit the educational policy in line with current teacher-pupil ratios and the textbooks being used in schools. There is also need to reconsider time allocation for the lesson or periods per week, make the policy explicit on expectations, time allocations per lesson and periods per work.

ACKNOWLEDGEMENTS

My sincere gratitude goes to all the Ordinary Level Principles of Accounts teachers in Cluster 14 of the Mbare/Hatfield District in Harare for taking their time to respond to my questionnaires, the Heads of Departments of the four schools for mobilizing the teachers, the School Heads for allowing me the permission to conduct this study in their schools. I would also like to acknowledge the support I received from my School Head Mrs. M. D. Mafuko and my humble family during my period of study.

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CHAPTER I

THE RESEARCH PROBLEM

1.0 Introduction

The chapter provides background information on the influence of the policy on teachers' assessment and evaluation in the learning and teaching of accounting at Ordinary level. The chapter clearly outlines the current problem experienced in schools, states the research objectives and sub-questions and justifies the importance of the study. The chapter further outlines the assumptions which guided and informed the study, delimits the study and explains the limitations of the study. The chapter also defines key terms.

1.1 Background to the study

There has been a widespread recognition that evaluation and assessment frameworks are key to building stronger and fairer school systems. Countries emphasize on the importance of seeing evaluation and assessment not as an end in themselves but instead as an important tool for achieving improved student outcomes. However, the Zimbabwean education system has been under scrutiny and dominated headlines with the public complaining of poor learners' academic achievements, poor commitment by teachers, disruptive learning environments and remuneration issues among others (Mafa, 2012).

This called for the government to respond with performance assessment tools with the intention to wipe off inefficient teachers, increase teachers' motivation and commitment as well as to

improve pass rates in various subjects. This was effected through Circular policy No. P36 of 2006 effected on the 16th of January 2006 replacing the old Education Act of 1996.

Of the preamble of the Director's Circular No. 36 of 2006 states that, "inspection reports from all over the country do indicate that generally the amount of written work administered by teachers to their classes is inadequate. The purpose of this Circular Policy is to lay out minimum work expectations in various subject areas..." Section 2.1 of the circular reminds teachers that all schemes of work should be drawn up in advance preferably before the beginning of each term and Section 2.4 states that, "teachers are reminded that all written work by pupils must be supervised ..." For O' level commercial subjects Section 4.9 of the policy stipulates:

- two exercise to be given per week as follows.

-One class work exercise

-One classwork/homework exercise

- One essay per fortnight
- One test per month of after a topic

One exercise per lesson in Accounts, which should be marked by the teacher and pupils.

Source: Directors' Circular P36 of 2006, p. 5

O-Level Accounts is a two year course which is intended to develop the learners' awareness, skills and understanding of the principles of double-entry book-keeping and how these principles are applied to produce the financial information required in business. It is also a gateway to a career in the accountancy profession and it provides a strong foundation for further studies in related disciplines. The Accounts course also exposes the learners to various basic concepts

necessary to be self-reliant in their own day to day personal transactions and in running their own businesses. In Zimbabwe Accounts as a subject has been ranked highly among other subjects. For instance in 2000, Mashonaland Central region alone had 80.7% pass rate in Accounts (Ministry of Education, Sport & Culture, Mashonaland Central Region, 2001). The best trends have been witnessed up to 2008 and 2009. However, what worries most in the subject is not the pass rate but assessment procedures in the education system. The researcher has noted with concern how the education policy (P36 of 2006) has been used in assessing teachers' performance in the teaching and learning of accounts, which ultimately put much pressure on already overloaded teachers and leave undesirable outcomes in teacher attitudes than ever expected.

Similarly in 2004 the government of Zimbabwe introduced the Result Based Management system (RBM) to improve public performance. RBM was believed to be a panacea to the challenges being faced in public sector ministries in Zimbabwe (Mavhiki et al, 2013). However, the RBM has been a controversial area since its inception in the public sector, with public servants not keen to implement the system. The RBM has provided hope and conviction of reversing the deteriorating service delivery to many governments and has been widely accepted and believed to be a panacea to the problems being encountered in public sectors worldwide (Osborne & Gabbler, 1996). Their study findings indicated incentives, skills, culture, resources and performance indicators as challenges to implementation of RBM in Zimbabwean public service ministries.

Furthermore, close studies by Chagwiza *et al.* (2013) reveal numerous factors that influence learner achievement in Mathematics. Pupil-teacher relationship and school disciplinary climate (Shin, Lee & Kim, 2011), teacher competence and classroom atmosphere (Lamb, 2001) and assessment methods (Ellerton & Clements, 2008) were other factors found to influence academic achievement. Hence, this study aimed at assessing the impact of the Director`s Circular No P36 of 2006 on the assessment and evaluation of teaching and learning in Accounts at Ordinary Level.

1.2 Statement of the problem

There seems to be some challenges in the education system. This has been witnessed in poor teachers` assessment strategies, inconsistency in the evaluation and monitoring of teachers` performance in the teaching and learning practices. The researcher as an Accounts teacher noted with concern the use of the Director`s Circular No P36 of 2006 as a sole guide to assessment and evaluation of the teaching and learning of Accounts at Ordinary Level. Despite the subject passed with flying colours in other regions of the country, Accounts teachers in Mbare seem unsupportive of the assessment procedures and feel over loaded in their daily tasks. Hence, the reason this study aimed at assessing the impact of Director`s Circular P36 of 2006 in assessing and evaluating teachers` performance in the teaching and learning of Ordinary level Accounts.

1.3 Research questions

- What are the teachers` perceptions on the use of Director`s Circular No P36 of 2006 on the assessment and evaluation of the teaching and learning of O` level Accounts?

- What challenges are faced by teachers in implementing the Director`s Circular No P36 of 2006 on the assessment and evaluation of the teaching and learning of Ordinary level Accounts?
- What is the impact of the Director`s Circular P36 of 2006 in the assessment and teaching of O` level Accounts?
- What strategies can be implemented to mitigate challenges faced by teachers in implementing the Director`s Circular P36 of 2006 in the teaching and learning of O` level Accounts?

1.3 Purpose of the study

The main purpose of the study were to:

- assess teachers` perceptions on the use of the Director`s Circular P36 of 2006 in the assessment and evaluation of the teaching and learning of O` level Accounts.
- evaluate challenges faced by teachers in implementing the Director`s Circular P36 of 2006 in the assessment and evaluation of teaching and learning of O` level Accounts.
- assess the impact of the Director`s No P36 of 2006 in the assessment and evaluation of the teaching and learning O` level Accounts.
- find out strategies to mitigate the challenges faced by teachers in implementing the Director`s Circular P36 of 2006 in the teaching and learning of O` level Accounts.

1.4 Significance of the study

The study will go a long way in addressing the impact of the Director's Circular P36 of 2009 on the assessment and evaluation of teaching and learning of Ordinary Accounts. As such, a study of this nature which critique how assessments and evaluations are performed doesn't only rectify conflicts in the system but also boost teachers' confidence and morale in executing their duties. The study has potential to increase the quality of education from rote teaching and learning to outcome based teaching approaches which emphasis on quality education. As such the study will benefit various stakeholders as explained below.

1.4.1 To the researcher

A study of this nature not only enhances better working conditions and environment to the researcher as a classroom practitioner but also fosters her professional development. The study exposed the researcher to new knowledge, literature on policy, assessment and evaluation issues as well as theoretical frameworks and this alone increased the researchers' theoretical and conceptual knowledge. Furthermore, the study exposed the researcher to new research methods developing and increasing her inquiry and analytical skills. All together it put her on vantage point for further advisory duties to the Ministry of Primary and Secondary Education, the schools' administration staff and fellow teachers on the effectiveness of the educational policy as an assessment and evaluation guide for Accounts teachers. Furthermore, it was a requirement under the Bachelor of Education Accounting for the researcher to carry out the study.

1.4.2 To the university

A study of this nature had a great potential in bridging the current existing knowledge and literature gap on teachers' assessment and evaluation tools. Furthermore, the study critiqued the impact of the Director's Circular No P36 of 2006 in assessment and evaluation of the teaching and learning of Ordinary level Accounts. As such the study had potential to bridge the gap in policy and implementation. The study also added knowledge to the existing body of knowledge and may form a basis for future studies. The study may as well form a referral for future studies in the field of education. Lastly, the study enhances and guides the way policies are developed and implemented in the education system and the Midlands University is not an exception.

1.4.3 To the teachers

The study has potential to enliven the current low esteem, confidence and commitment in accounting teachers in schools. The study had potential to enlighten the schools' administrators on the existing gap or shortfalls in the Director's Circular P36 of 2006 policy and implementation, allowing for a compromise to be reached especially in assessing and evaluating the teaching and learning of Ordinary level Accounts. This alone may create a happy and conducive working environment for teachers in schools. Such working environment may mean quality education and commitment by teachers thereby, directly benefiting the students and uplifting the pass rates.

1.4.4 To the students

A study of this nature which assess impact of educational policies not only benefit the teachers but extends the benefits to the students. If teachers' working conditions and the teaching and learning is assessed and evaluated in a cordial manner, teachers also uplift their delivery in class thereby, benefiting particularly the students. This may also increase pass rates and achievements in the Accounts department thereby, boosting confidence and moral in the students towards a better outcome.

1.5 Assumptions

- Director`s Circular No P36 of 2006 is the only instrument used to assess and evaluate the teaching and learning of Accounts at O' level.
- Teachers' have diverse perceptions on the impact of the Director`s Circular No P36 of 2006 as a guide for assessment and evaluation of teaching and learning in Accounts at O' level.
- Teachers are facing challenges in implementing the Director's Circular P36 of 2006 in the assessment and evaluation of teaching and learning of O' level Accounts.
- The Director`s No P36 of 2006 has an impact on the assessment and evaluation of the teaching and learning O' level Accounts.

1.6 Definition of terms

Impact

Lin (2001) defines impact as the degree to which objectives are achieved and the extent to which targeted problems are solved. In the study impact was understood and defined as the ability of a method to enhance or achieve a better understanding, to share knowledge and to increase cognitive reasoning and these are generally measured in teachers' satisfaction and pupils' academic achievements.

Educational policy

In the study Educational policy was understood and defined as a set of principles, objectives or rules effected in the education sector on which all the education practitioners are expected to observe or achieve and failure or incompetence is a chargeable offence. As such the Director's Circular No P36 of 2006 is the educational policy which was scrutinized in the study.

Teachers' performance

Teachers' performance was understood as the competence of the teacher to effectively teach and facilitate learning in students. Such competence is assessed through teaching methods and learners' academic achievement. In the study, teachers' performance was measured as ability to meet the policy specifications.

1.7 Limitations of the study

- Since the study was conducted in a case study approach, generalization of the study findings is not encouraged (Patton, 2002) but the findings may be transferred to similar cases for policy making, implementation, assessment and evaluation purposes. However, if many studies of this nature are conducted in many districts of Zimbabwe this may allow for generalization of the findings.
- Getting permission to conduct the study in many schools was strenuous, but with the help of the University's approval letter and permission from the Ministry of Primary and Secondary Education the process was a success.
- Teachers were reserved and withdrew from sharing their perceptions and knowledge since the researcher was also a teacher. However, this was addressed by promising information confidentiality, security and anonymity in the study.

1.8 Delimitation of the study

The study sort to assess the impact of the Director's Circular Number 36 of 2006 on the assessment and evaluation of the teaching and learning in Accounting at Ordinary level focusing on four Secondary schools in Mbare Circuit. The study was conducted in Harare Metropolitan, in Mbare district with four Secondary schools. The study was conducted with Secondary School A which has a total enrolment of 300 students and 13 teachers while, High School B has an enrolment of 1800 students and 85 teachers. Furthermore, the study was also conducted with High School C which houses a total of 1645 Students and 62 Teachers and lastly, Secondary

School D which has a total enrollment of 1545 students and 59 teaching staff. All the four schools made the Mbare circuit and are located in Mbare district as well.

1.9 Summary

This chapter has discussed the background information on the Director`s Circular No P36 of 2006 and how the policy is being used to assess teachers` performance in the teaching and learning of O` level Accounts. The chapter has outlined the current problems in the education system and in the four schools particularly. The chapter has also laid out research objectives and questions of the study. The chapter has justified the importance of conducting the study and gave the assumptions of the study, limitations of the study and delimitations of the study. Lastly, the chapter has defined the key terms of the study. In essence the chapter has given the introduction to the study. The next chapter is going to review related literature to the study.

CHAPTER 2

REVIEW OF RELATED LITERATURE

2.0 Introduction

The chapter reviews literature on educational policy and assessment procedures in the education system. The chapter further discusses educational policy reforms in Zimbabwe, teacher assessment tools and further highlighted challenges in implementing educational policies. The chapter further explores possible strategies meant to mitigate the challenges teachers face in implementing educational policies in the teaching and learning processes. Lastly, the chapter looks into the impacts of educational policies on the assessment and evaluation of the teaching and learning in the education field.

2.1 Educational policy reforms in Zimbabwe

Zimbabwean education system policies have evolved with time. Policy evolutions have stretched long back as 1966, where the Education Plan of 1966 was introduced. Which Zvobgo (1996) and Shizha (2006) claim that this new education plan was meant to screen and limit the number of indigenous students who could get access to secondary education. This was achieved by dividing schooling into two categories; the academic level (also known as the F1 system) and the industrial and agricultural level (the F2 system). Shizha (2006) further described the new policy, as a pyramidal system that reduced transition rates and promoted dropout rates among indigenous students.

Followed was the Education Act of 1979 and the Three-Tier System which was devised to promote a degree of school integration and reduce polarization between racial groups. In essence, the policy splited schools into Groups A, B and C where, Group A schools were high-fee paying private and government schools formerly attended by white students only and the schools were far superior in terms of resources and trained teachers when compared to mission and government sponsored African schools (Atkinson, 1982; Dorsey, 1989).

After the independence in 1980 there follows the National education reform of 1980 which emphasized on free primary education. Then followed the Education Act of 1996 and currently replaced by the Education Act of 2006 and several amendments including the Circular P36 of 2006 which is believed to provide necessary assessment tool to the current education system.

2.2 Education assessment and evaluation

Van den Berg (2002) posited that teachers' opinions and conceptions are not in support to any national, district, or school policies that involve their professional identity especially, policies concerned with assessment standards and procedures aimed at connecting teaching and learning to regulation and administration. Van den Berg (2002) further argued that, teachers' conceptions and meanings attached to the policies are critical to the success or failure of any policy in education. Additionally, the impact of any policy in education may be enhanced if greater focus was to identify and consider teachers' meanings or understandings into the implementation of the policies (Hawley & Valli, 1999; Cohen & Hill, 2000).

According to Thompson (1992: 130) conceptions are general mental structure, encompassing beliefs, meanings, concepts, propositions, rules, mental images, preferences and these constitutes the different ideas held by teachers behind their descriptions of how educational things are experienced (Pratt, 1992). In essence, conceptions provides the framework though which a teacher may views, interprets and interacts with the teaching environment (Marton, 1981). Therefore, teachers' conceptions cannot be devoiced from policy implementation because evidence exists that, teachers' conceptions on teaching, learning and curricula influence strongly how they teach and what students learn or achieve (Clark & Peterson, 1986; Pajares, 1992; Thompson, 1992; Calderhead, 1996). Tittle (1994: 151) further proposed that, teachers' constructed schemas or the integrated outcomes from assessments reflect on the teachers' views of the self, of teaching and learning and of the curriculum at broad. Hence, Brown (2004) argued that all pedagogical acts, including teachers' perceptions and evaluations i.e., assessment, are affected by the conceptions teachers have about educational artefacts, such as teaching, learning, assessment, curriculum, and teacher efficacy. Therefore, there is need to make teachers' conceptions and beliefs explicitly and visible in assessment and evaluation procedures.

Gipps *et al.* (1995: 10-11) defined assessment,

as a broad appraisal including many sources of evidence and many aspects of knowledge, understanding, skills and attitudes; or to a particular occasion or instrument....any method or procedure, formal or informal, for producing information e.g., a written test paper, an interview schedule, a measurement task using equipment, a class quiz.

Therefore, assessment serve three major purposes that is, improvement of teaching and learning, making students accountable for learning partly through issuing certificates, and accountability of schools and teachers (Heaton, 1975; Webb, 1992; Torrance & Pryor, 1998; Warren & Nisbet, 1999). Brown (2004) also suggested a fourth conception purpose that is, assessment is fundamentally irrelevant to the life and work of teachers and students perhaps because it is bad for teachers and students or because it can be safely ignored even if it must be used, or even because it is inaccurate. Scholars concurs that the second conception on accountability of teachers and schools is mainly focused on demonstrating publicly whether teachers or a schools is doing a good job (Mehrens & Lehmann, 1984; Butterfield *et al.*, 1999; Smith *et al.*, 1999) and imposes consequences for schools or teachers for reaching or not reaching the required standards (Firestone *et al.*, 1998; Guthrie, 2002).

Brown (2004) further posited that, for a successful implementation of any new assessment policy, tool, or practice, whether at the national or local school level, there is need to take into account the complex structure of teachers' conceptions on assessment. He further explained that, even if an assessment innovation or policy is introduced and accompanied by appropriate teacher professional development, it will not necessarily achieve the intended policy objectives unless the differing and interlocked conceptions of teachers are exposed and addressed. In essence, there is need to integrate teachers' conceptions for the policy to succeed in the teaching and learning processes. In support Ellerton and Clements (2008), further stated that teachers' assessment methods have influence on academic achievement in schools.

Assessment has been reported an effective method or tool for improving learning processes in schools (Faleye & Ojerinde-Dibu, 2005). According to Boston (2002) assessment and evaluation provides opportunities for independent practice, thus providing good ground for self-assessment and guide effective decision-making particularly with respect to the identification, remediation and ongoing evaluation of learners (Black & William, 1998b).-tudies by Ojerinde-Dibu (2000) in Nigerian education system highlighted that education assessment presented problems to Nigerian teachers due to, too many responsibilities on the teacher. Teachers had too many learners to teach, many scripts to mark, roles of surrogate parent, liaise with learners' homes where necessary and perform other duties as counsellor. Whilst, a study funded by the New Zealand Ministry of Education, Sport, Arts and Culture (2004-2005), Comparing Apples with Pears: Teachers' knowledge on assessment and its impact on their practices also revealed that a lack of teachers' expertise in assessment knowledge caused road blocks for evidence based improvement of teaching and learning.

In America the National Board for Professional Teaching Standards founded in 1987 as the first body to involve expert teachers and researchers in developing standards for accomplished teaching. The National Board developed an assessment that assembled evidence of teachers' practice and performance in a portfolio that included videotapes of teaching accompanied by commentary, lesson plans and evidence of student learning over time linked to evidence about the teachers' work with individual students. These pieces of evidence were scored reliably by trained raters who were knowledgeable in the same teaching field, using rubrics that define critical dimensions of teaching as the basis of the evaluation.

Studies in America have found that the National Board Certification assessment process distinguished more and less effective teachers in raising student achievement. Large-scale studies in Florida and North Carolina found out that, controlling for a host of other student and teacher characteristics, students made significantly greater strides if their teachers were National Board Certified (Clotfelter, Ladd, and Vigdor, 2006). Similarly, researchers in the Los Angeles Unified School District found that positive effects of board-certified teachers grew even larger when examined using the stronger methodology of randomized assignment of classrooms to teachers (Cantrell, Fullerton, Kane, and Staiger, 2007).

In 2004 the Zimbabwean government introduced the RBM due to complaints on funds embezzlement, moonlighting, underhand dealings and corruption which had weakened the efficiency of the government ministries education included. According to Bester (2007) the Performance Management commonly known as the RBM was seen as a panacea to improving accountability and transparency of government operations. RBM provided the hope and conviction of reversing the deteriorating service delivery to many governments and has been widely accepted and believed to be a panacea to the problems being encountered in public sectors worldwide (Osborne & Gabbler, 1996).

However, despite having the system became the buzz word in public service ministries in Zimbabwe, Madhekeni (2012) revealed that RBM became controversial topic with civil servants, who showed little interest in the reform. He further argued that since the outset of the implementation of the performance appraisal system, no changes were recorded in ministries where it was still business as usual. Policy reformers in Zimbabwe acknowledged that the much

needed policy was dying at an early stage as documents (performance agreements) needed for the system to work had not been forthcoming from ministries since 2010. OPC (2012) report showed that only 9 out of 32 ministries had submitted key reference documents in 2012 but the documents were not results compliant.

Many studies have been conducted on factors affecting successful implementation of the RBM in many countries (Mayne, 2007; Bester, 2007; Schacter, 2004 & Perrin, 2002). Reports from the UNDP (2002) and the World Bank (2011) has also presented specific country evaluations on RBM implementation. Sohail (2007) highlighted that though factors affecting RBM have been explored and strategies for addressing them have been suggested, it is imperative to note that each country is unique and since countries differ in political ideology, economic, social and cultural status, it is vital to come up with home grown strategies from the experience gained through implementation of RBM in each jurisdiction. However, stakeholders have questioned whether RBM is a friend or a foe (Hatton & Schroder, 2007). Mixed emotions have been reported and Clark and Swan in Schacter (2006) referred RBM as “surreal and unhelpful whilst, public service employees have shown resentment to the system, viewing it as inapplicable (Common, 2011 & Siddique, 2006).

In 2006 the Zimbabwean education system introduced a new education policy in form of the Circular policy No. P36 of 2006 which was effected on the 16th of January 2006 replacing the old educational policy. The Director claims that “inspection reports from all over the country do indicate that generally the amount of written work administered by teachers to their classes is inadequate. The purpose of this Circular Policy (P36 of 2006) is to lay out minimum work

expectations in various subject areas...” Section 2.1 of the circular reminds teachers that all schemes of work should be drawn up in advance preferably before the beginning of each term and section 2.4 states that, “teachers are reminded that all written work by pupils must be supervised ...”

Of interesting to this study is the section 4.9 which stipulate on O’ level commercial subjects

- Two exercise to be given per week as follows:

-one class work exercise

-one classwork/homework exercise

- One essay per fortnight
- One test per month of after a topic

In accounts, one exercise per lesson, which should be marked by the teacher and pupils.

Source: Circular P36 of 2006, p. 5

In essence this policy requirements have been acknowledged and utilized as a stand-alone assessment and evaluation tool in the teaching and learning of Accounts at O’ level. The policy stipulates teacher’s expected workloads and failure to achieve the requirements simply reflect incompetence and poor teaching and learning performance on the teachers.

2.3 Challenges in the implementation of the policies

Van den Berg (2002) notes that National, district or school policies that involved the professional identity of teachers do not usually correspond to the opinions and conceptions of teachers. Van

den Berg (2002) further argued that many policies concerning assessment standards and procedures aim to connect teaching and learning to regulation and administration. Thus, the success or failure of such policies may hang on the conceptions and meanings that teachers give to those policies. Furthermore as highlighted by the Harvard University economics professor Thomas Kane in recent Senate testimony, where he mentioned that these assessments have been subject to concerns about their volatility at the individual teacher level and the possibility they could foster teaching toward narrow tests (Kane, 2010).

OCED (2009) study noted that, combining both the improvement and accountability functions in teachers' evaluation process raises difficult challenges. Their findings reveals that, in cases where evaluation was oriented towards the improvement of practice within schools, teachers were typically open and willing to reveal their self-identified weaknesses, in expectation that self-reflexive may lead to more effective decisions on developmental needs and training. Whilst, incases confrontation with potential consequences of evaluation on their career and salary, the inclination to reveal weaker aspects of performance is reduced.

Kenya National Examinations Council (2000), study using feedback from public examinations and teacher assessment to improve classroom teaching revealed that, high enrolment and scarcity of facilities in many public schools constraint the carrying out of effective continuous assessments in schools. Hill (2000) further argued that, rather than helping improve learning processes, these assessments and evaluation practices seem to encourage rote learning, which both the teacher and the pupils believe would improve performance in public examinations.

There is a wealth of research evidence revealing that everyday assessments in classrooms is beset with problems (Black & William, 1998). Some of the problems experienced evolve around the marking of the books which is usually conscientious but often fails to offer guidance on how work can be improved. This is because marking reinforces underachievement and under expectation and this knowledge is insufficiently used to inform subsequent “work”. While, in primary schools particularly, there is a tendency to emphasize on quantity and presentation of work but, neglecting the quality of work in relation to learning. Furthermore, collection of marks to fill in records is given higher priority than the analysis of pupils’ work to discern learning needs; furthermore some teachers pay no attention to the assessment records of their pupils’ previous records.

2.4 Effectiveness of the policies in assessing teaching and learning in schools

Effectiveness of educational policies in assessing the teaching and learning performance has been a challenge. Change is not a one night thing with resistance and resilience by teachers to change. Interestingly is a hypothetical study of Brown (2004) in New Zealand which found out the following responses reacting to a notice advertising a new assessment package intended to promote a national policy initiative of improving teachers’ assessment literacy:

A: See! AH they're interested in is checking up on us. How can they keep using tests to decide if we're good teachers or not? What's the union doing to protect us?

B: Why worry? Tests are there to find out if students are good at school work you know just intelligence tests. Our kids will only do well if they study and practice what we teach them; if they don't then it's their own fault they don't pass not ours. Nobody can blame us for our kids' results.

C: That might be, but you know what to do, don't you? If they make you use it, just do it, write the scores down and forget about it and carry on doing what you always do. After all we're good teachers; we know what our kids are like and what they need. We don't need any tests to help us do a good job!

D: I'm not so sure about that. I've seen the trial stuff when our kids did it last year. The kids in my class really enjoyed them it made them work a little harder and feel good about themselves. I think this kind of assessment might just motivate our kids.

E: Well, I've seen them too and I think the response will help us do our jobs better. There are all kinds of descriptive information in them about what achievement objectives kids need to work on, what their strengths are, and what they've already mastered. It gives you all sorts of good ideas about where to start and who needs what.

Source: Brown (2004 p. 302)

The above five examples replicated the current problems in the education systems where teachers' perception and attitude relates to success or failure of any policy to be effected into the system.

Hammond (2010) further noted that key problem in current measures for assessing and evaluating teaching is that they are not often linked to teachers' capacity to teach. Hammind (2010) further stated that, the existing state and local educational policies for assessing and evaluating teacher quality either rely exclusively on classroom observations by principals. The process doesn't feedback enough or assessment may focus on teachers' course-taking records and on class tests on basic academic skills and subject matter knowledge of the pupils but Hammond (2010) describe these tests as poor predictors on the effectiveness of the teaching and learning processes in a classroom.

2.5 Mitigation measures

Scholars concurred that the impact of professional development may be enhanced if greater attention were given to the identification of teachers' meanings or understandings of policies (Hawley & Valli, 1999; Cohen & Hill, 2000). According to Hammond (2010) in America Teacher Excellence for All Children Act has proposed as an alternative to the old assessment systems suggesting paying incentives to attract effective teachers to high-need schools and to pay them additional stipends to serve as mentors or master teachers. Hammond (2010) further suggested that, performance assessments which measures what teachers actually do in the classroom and related to teacher effectiveness as much potent tools for evaluating teachers' competence and readiness, as well as for supporting needed changes in teacher education.

A study by OECD (2009) assessing how assessment and evaluation policies can work together more effectively to improve student outcomes in primary and secondary schools. Their study revealed the need for countries to emphasize on the importance of seeing evaluation and assessment not as ends in themselves, but instead as important tools for achieving improved student outcomes. Their study highlighted that teacher evaluation typically should have two major purposes. First, to improve teachers' own practice by identifying strengths and weaknesses for further professional development commonly referred to as the improvement function. This therefore help teachers to learn about, reflect on and adjust their own practice. Secondly, it holds teachers accountable for their performance in enhancing student learning commonly known as the accountability function. Their study also showed that teacher performance evaluation can be used to determine career advancement, award performance rewards or establish sanctions for underperforming teachers. This may be essential in retaining effective teachers in schools, as

well as to make teaching an attractive career choice. Evaluation of teacher performance can also be used to determine career advancement, award performance rewards or establish sanctions for underperforming teachers. Teacher performance may constitute an opportunity to recognize and reward teaching competence and performance, which is essential to retain effective teachers in schools as well as to make teaching an attractive career choice.

2.6 Chapter Summary

The chapter has served its purpose that is to review literature on impacts of educational policies, on teachers' assessment, challenges faced by teachers in implementing educational policies in schools. The chapter has also suggested some strategies to mitigate challenges faced by teachers in implementing the educational policies. The chapter has also discussed on the impacts of educational policies in the assessment and evaluation of teachers' performance in the teaching and learning processes. The next chapter discusses methodological decisions done in data collection processes and analysis procedures.

CHAPTER 3

RESEARCH METHODOLOGY

3.0 Introduction

This chapter discusses how data collection was carried out. The chapter explores all the activities and procedures undertaken, the research design, research instruments and data collection methods used in this study. This section will, therefore, discuss the qualitative research methodology, case study designing adopted in this study. The chapter further describes the study population, sampling procedures and the intended sample. It also outlines document analysis, questionnaire and interview methods which were used to collect data in the study. The chapter also discussed data collection, presentation and analysis procedures, validity and reliability and ethical issues considered and observed.

3.1 Research methodology

A qualitative research approach was used in the study. Mertens (2005) defined qualitative research approach as research that captures holistic pictures using words. Ary, Jacobs and Razavieh (2002) posited that the focus of qualitative research is not on numbers but on words and observations, stories, visual portrayals, meaningful characterizations, interpretations and other expressive descriptions. As such the qualitative research approach enabled the researcher to assess the effectiveness of the educational policy in assessing teachers' performance in the teaching and learning of Accounts. The study was also informed and guided by interpretive reasoning. According to McMillan & Schumacher (2006) an interpretive reasoning involves

making meaning that people make out of the phenomenon. This allowed making sense on what respondents said in the study.

The qualitative research approach was mainly chosen for its ability to allow for a more complete understanding of the subject matter. Therefore, the qualitative approach allowed the researcher to focus on teachers' perceptions on the educational policy, to understand challenges faced and to assess the effectiveness of the educational policy in assessing teachers' performance in teaching principles of Accounting. The qualitative approach allowed the researcher to capture of verbal or non-verbal communications from respondents (Yin, 2002). Hence, qualitative methods gave the researcher the opportunity to observe, record and interpret non-verbal communication such as body language, voice as part of respondent's feedback which is valuable during interviews, discussions and during analysis.

3.2 Research design

The research employed the case study design. Robson (2007) defines a case study as the development of detailed and intensive knowledge about a single case or a small number of related cases. Booth (1995) defined a research design is an outline or strategy chosen by the researcher in an attempt to answer the key issue on the subject being reviewed. According to Leedy (2005) a research design is the mechanics of collecting, classifying, tabulating and comparing information in order to deduce essence, logic and application. In essence, research design is a systematic plan to study a problem. Yin (2002) defines the case study design as an in-depth investigation of an individual, group, incident, situation or community giving detailed

account of the case under scrutiny. A case study is an in-depth study of a particular study situation rather than a sweeping statistical survey. Four (4) Secondary Schools from Mbare Circuit Harare, were treated as cases in the study to understand the impact of the Director's Circular P36 of 2006 in the assessment and evaluation of the teaching and learning of O' level accounts.

The case study design was appropriate to the study since it allowed for a systematic way of collecting data, analysing data and reporting the results from the cases themselves (Stake, 1995). Furthermore, the case study design as noted by Mertens (2005) allowed generating of data for a particular case and as such it allowed for detailed and rich data extraction on a particular phenomenon bringing about much understanding of the phenomenon in context. In addition, the case study design was mostly used for its ability to integrate various data collection techniques thereby minimising error margin in the data collection process and allowed for a better data triangulation process enhancing the reliability and trustworthiness of the study findings.

3.3 Population and Sample

Mureith (2010) defines a study population as the complete group of entities that shares a set of characteristics that are similar. Collins and Hussey (2003) define population as the largest group or body of individuals or the units being researched. Chiromo (2006) also defines a study population as all individual units, objects or events that are considered in a research project. In this study all the four secondary schools in Mbare constituted the population, but the study mainly target the O' level Accounts classes and the teachers. As such the study population

comprised of 8 O' level accounts teachers and 244 students selected from the four schools in Mbare Circuit.

From the target population the researcher selected a sample population from which the study gathered data (Saunders et al., 1997). Brynard and Hanekom (2006) define a sample as a subgroup of the population. Chiromo (2006) describes a sample as a smaller group or subset of population selected from the entire population. Since the study was more concerned with the impact of the Director's Circular P36 of 2006 on the assessment and evaluation of teaching and learning of O' level Accounts only teachers were considered essential in the study. Therefore, 8 O' level Accounts teachers formed the sample of the study and 4 Heads of Accounts Department (HoDs) in the four schools.

3.4 Sampling techniques

Opie (2004) defines sampling as a procedure which allows the researcher to select participants from a population under study. Chambers and Skinner (2003) define sampling as the process of selecting a small portion from the whole unit for purposes of representations. According to Greener (2008) sampling is the process of taking a part (representative) of the chosen population and findings from the study of this part can be generalized to the whole population. As such, the study employed purposive sampling techniques to select respondents in the study.

3.4.1 Purposive sampling

Cohen and Manion (2007) define purposive sampling as a form of convenience sampling in which population elements are selected based on the judgment, experiences and prior knowledge of the researcher which she exerts in choosing the participation she believes are true representatives of the entire population. Kumar (2004) defines purposive sampling as a non-probability sampling method in which selection of sample units depends on discretion or judgment of the researcher. In the study 8 O' level Accounts teachers and 4 Heads of Departments in the 8 schools were chosen as respondents in the study through purposive means.

Brynard and Hanekom (2006) explained that, in purposive sampling the selection of the sample elements are done deliberately and subjectively so as to be representative of the total population. Therefore, the 8 O' level Accounts teachers were chosen simply because they were teaching O' level Accounts and by virtue that they were in the targeted four schools. Four (4) HoDs were selected on the virtue that they were in the Accounts department and they led the departments putting them in a vantage point in seniority and knowledge in assessment and evaluation systems in Accounts.

In essence, purposive selection entailed the actual visit to the School, meet with the targeted participants and negotiate their involvement and inclusion through a consent letter (see Appendix A). The targeted participants were selected because they were in the targeted offices and held the targeted positions either as a School Head or as the Head of Accounting Department. Hence, purposive sampling was chosen for its ability to choose data rich respondents, knowledgeable

and informative informants in the Accounts department. Furthermore, purposive sampling was chosen for its ability to rely on the researchers' background information on respondents, objectives to be covered in selection of the key informants (Creswell, 2012).

3.5 Research instruments

Chisi et al (2000) defines research instruments as tools the researcher would use for collecting information and data needed to establish the state of affairs and problem under investigation. As suggested by Pigwell (2007) the researcher used a variety of data gathering methods to gather evidence that led to understanding of the case and answered the study objectives. In the study document analysis, questionnaires and interviews were used to gather data. Henning (2004) argues that multiple research instruments allow for an effective data triangulation process which in turn validates and ensured data reliability.

3.5.1 Document analysis

According to Saunders et al (2009) document analysis refers to the examination of data already available, but the data would have been collected for some other purposes rather than for the current study. Administration Methods (2010) describes document analysis as a form of qualitative research in which documents are interpreted by the researcher to give voice and meaning around an assessment topic. In this study documents which included teachers' scheme of books, records of marks and regional performance reports of all the 8 O' level Accounts teachers were analyzed (see Appendix A: Document analysis schedule).

Document analysis was necessary, as noted by Ghauri and Gronhaug (2000), it helped in problem formulation and deciding on the appropriateness of the research methods. Furthermore, document analysis served the purpose of reviewing primary and secondary data sources against the intended objectives, developed categories and themes (Yin, 2002). Therefore, document analysis helped the researcher to gain insights into the impact of policies on the assessment and evaluation of teaching and learning from secondary data sources which later inform the researcher on likely categories and themes (Martens, 2005). Furthermore, documents provided tools, knowledge and questions to pursue through questionnaires and interviews (Patton, 1990). The rationale behind document analysis was to triangulate with findings from questionnaires and interviews in order to assess consistency of the findings.

Document analysis has been reported to be limited in issues bulkiness or voluminous but as supported by Weber (1990) data reduction was done. The process involved reducing the copious amounts of written data to a manageable and comprehensible data sets. This was made possible through content analysis and classification of data sets by categories.

3.5.2 Questionnaires

Questionnaires are defined as a set of questions or statements that assess attitudes, opinions, beliefs and biographical information (Mertens, 2005). Gray (2009) defines a questionnaire as a research tool where respondents are asked to respond to the set of questions that will be in a

predetermined order. Mertens (2005) defines questionnaires as a combination of open ended and closed or guided questions in which respondents are either asked to write in full and or are supposed to choose a response from the provided options. In this study questionnaires were self-administered to eight (8) O' level Accounts teachers.

A questionnaire schedule was developed and used for standardised questioning and for ease analysis purposes (Gray, 2009). The questionnaire had three sections namely, Section A which investigated on the demographics of participants and Section B, explores on teachers' perceptions on the relevance and adequacy of the Director's Circular P36 of 2009 as a tool or instrument to assess and evaluate the teaching and learning of O' level accounts in schools. Section C inquired on the challenges teachers encounter in implementing the Director's Circular P36 of 2006 in the teaching and learning of O' level accounts in schools. Lastly, Section D inquired on the impact of the Director's Circular P36 of 2006 on the teaching and learning of O' level accounts. The section further explores on the strategies to mitigate the challenges teachers are currently facing in implementing the Director's Circular P36 of 2006 requirements in the teaching and learning of Accounts at Ordinary level. In essence, the questionnaire was organised to effectively inquire valid and sensible information on the impact of the Director's Circular P36 of 2006 (see Appendix B).

Leedy and Ormrod (2010) pointed out that questionnaire probe for information beyond the physical means of a person. Hence that is the reason why questionnaires were chosen to gather data from the respondents in this study. Furthermore, questionnaires were chosen for their ability

as noted by Bryman (2001) that, through questionnaires validity and reliability of a study can be achieved, tested and justified. Lastly, questionnaires were chosen for their ability to reach many respondents at a goal, encompass and integrate other techniques (Robson, 2011).

3.5.3 Interviews

Jackson (2009) defines interviews as a face to face purposeful conversation between an interviewer and respondent, in which an interviewer asked prepared questions and a respondent answers them. Chiromo (2006) defines an interview as a way of collecting information from individuals through personal communication. In this case four (4) interviews were conducted with four (4) HoDs.

An interview guide was developed and used for standardized questioning purposes which describes these interviews as structured interviews (see Appendix C). Structured interviews are described by Ruane (2006) as interviews guided by an interview guide on which a list of exact questions is presented (in order and verbatim) in the interview, a list of authorized probes and follow ups for any open-ended questions are used in the interview. Bryman (2012) describes a structured interview as a purposeful conversation in which the researcher has no leeway to divert from laid out questions in the interview guide. Cobb, Confrey, diSessa, Lehrer and Schauble (2003) define a structured interview as a purposive conversation guided by a set of questions and probes on which the interviewer is not supposed to divert from. Interviews were audio and video recorded for further data analysis procedures.

Furthermore, interviews were planned and organized in accordance to respondents' availability and willingness, hence the researcher was flexible and more accommodative (Somekh and Lewin, 2011). Furthermore, as suggested by Carbon and Strauss (2008), the researcher was friendly and created a conducive environment in order for the interviewees to feel comfortable to express their views and concerns without feeling threatened or frightened.

Interviews were selected for their ability to probe further into initial responses thereby generating the necessary knowledge (Henning, 2005). Furthermore, interviews allowed the researcher an opportunity to gather more information through non-verbal actions such as facial and bodily expressions (Opie, 2004). Provision of video records allowed the researcher to concentrate and understand than when jotting notes. However, interviews are known for their limitation such as time consuming and difficult to manage in terms of recording questions and answers instance, (Collins and Hussey, 2003). Furthermore, Partington (2001) argues that in interviews, data can be corrupted by inappropriate questioning, inattentive listening and absence of desirable interpersonal skills on the part of the interviewer. In this study, the interviewer created safe environments and established good rapport with the interviewees. Furthermore, although it's a fact that interviews are time-consuming, in this study, they were worth conducting because the time taken was of less importance compared to the information gained. Therefore, the researcher was able to mitigate shortcomings of the interviews through data verification and validation process through other methods such as questionnaires and document analysis.

3.6 Research validity and reliability

3.6.1 Validity

Thomas and Nelson (2001) in Tom et al (2011: 181) define validity as the degree to which a test or instrument measures what it purports to measure, can be categorized as logical (face), satisfied criterion or construct validity.” In essence, it is the degree to which the test or instrument measures what it is supposed to measure. According to Lincoln and Guba, (1985), validation process is the process of testing the degree of consistence and reliable level of questionnaires with intention to ensure refinement and reconstruction of invalid or double questions. Validity also includes the process of checking relationship between the responses to questions (Hemmi, 2006). In the study validity was maintained and achieved through the use of multiple or an arsenal of methods to ensure valid research findings.

A pilot test on the questionnaires and interviews guides was conducted with colleagues to measure consistence in the questioning and consistence in responses. Furthermore, the data collected from document analysis, questionnaires and interviewees helped to validate and triangulate data in the study. As noted by Naidu (2015) data triangulation supplied verification means through different data sources and ensured construction of valid findings.

3.6.2 Reliability

Cohen and Manion (2007) define reliability as the consistency of the researcher’s interactive style, data recording, data analysis, and interpretation of participant meanings from the data.

Chiromo (2006) defines reliability as the extent to which a method or tool gives constant results each time it is used. According to Borg and Gall (1989), reliability is the degree of consistency that the instrument demonstrates. Therefore, reliability is the consistency or repeatability of a measure. In this case reliability should be used to judge data gathering processes and the product. In other words, reliability can be defined as the extent to which a researcher can discover the same phenomena (Opie, 2004). In this study research reliability was ensured by pre-tests of instruments and a pilot test to measure consistency in questioning and repeatability in responses.

Furthermore, in the study document analysis allowed for cross-sectional comparison of results with other cases' results improving reliability of the study (Mertens, 2005). Questionnaires provided an opportunity to member check, verify responses and triangulate gathered data or insights drawn from other methods/instruments (Yin, 2002). Lastly interviews gathered live data enhancing both study validity and reliability (Patton, 2002).

3.7 Ethical considerations

Cooper and Schindler (1998) note that the main goal of ethics in research is to ensure that no one is harmed or suffers adverse consequences from research activities. Saunders et al (2009) define ethics as the appropriateness of the researcher's behaviour in relation to the rights of those who become the respondents in the research or those affected by it. These are the norms or standards of behaviour that guide the relationships with others (Cooper and Schindler, 2008). Bassey (1999) notes that, respect for truth, democracy, and respect for the person is a useful thinking

about ethics in a study. Therefore, in this study respect for social norms, culture and participant's consent was a priority.

Permission to conduct the study was highly negotiated through application letters attached to University's introductory letter (see Appendix D). Permission was negotiated with the Ministry of Primary and Secondary Education and clearance from the Provincial Education Director (PED) was obtained for before applying for permission to conduct the study in the four (4) Mbare Secondary schools. Lastly, informants' consent was negotiated through the use of a consent application letter which clearly stipulated the study topic, its objectives, benefits and significance of the study (see Appendix E). The consent application letter also clearly spelt the informants' rights such as right to give or hold information, right of inclusion or exclusion, right to entry and exit anytime deemed necessary among others. Agreeing informants showed their consent by signing on the consent application letter and returned it to the researcher (see Appendix F). Only the agreeing informants were included and involved in the study.

3.8 Data collection procedures

Data collection was indeed a process which started from acquiring introductory letter from the University (see Appendix D). After collecting the introductory letter the researcher went on to apply for permission from the Harare Metropolitan Provincial Education Officer (PED) to conduct a study in the Mbare Circuit. Permission was attained and approval was indicated by stamping on the University introductory letter (see Appendix D). After attaining clearance from the PED the researcher went on to purposive sample four (4) High schools in Mbare Circuit.

Judgement was executed based on the zonal representative hence, a school per zone was selected to represent the zone. The researcher went on to negotiate permission to conduct the study in the four intended schools on which through the consent letter (Appendix E) all the four School Heads agreed and stamped on the approval letters. The researcher then took the opportunity to as well negotiate inclusion of the Heads of Schools as interviewees in the study. All the four School Heads agreed to be involved and included in the study. The researcher went on to approach and negotiate consent of the Accounts Teachers in each school. Presenting the approval letter from the PED and confirming approval from the Head the researcher started negotiating inclusion and participation of the eight accounts teachers in the four schools. The researcher negotiated consent of the Accounts teachers through a consent letter (see Appendix E).

After obtaining all the targeted research participants the researcher negotiated to access and review the Accounts teachers' scheme of work books. This was to get a better understanding on how the teachers were implementing the Director's Circular P36 of 2006 requirements in the teaching and learning of Accounts. The researcher logged in all the findings in the document analysis guide. Documents reviewed include the scheme of marks, records of marks books and the Regional assessment and evaluation reports. Again this was to gain a better understanding on the impact of the Director's Circular P36 of 2006 in the assessment and evaluation in the teaching and learning of O' level Accounts in schools.

After getting some insights on the impact of the Director's Circular P36 of 2006, the researcher went on to draft questionnaires and pilot tested them on colleagues to test their validity and

reliability. The researcher went on to self-administer the questionnaires to the two accounts teachers teaching O' level accounts in each school. The researcher waited whilst the questionnaires were filled in and she collected all the filled in questionnaires then coded them accordingly for easy analysis and member verification process.

After getting some insights from the questionnaires and the document analysis the researcher drafted the interview guides and approached the school heads. The interviews were conducted with all the four Schools' Heads. The researcher negotiated for the most convenient time and dates the Heads were available and willing to be interviewed. On the day of interviews the researcher chose the most convenient places where privacy and quiet environment was a priority. The researcher introduced the audio recorder she had and demonstrated on how it works as well as on the signals the interviewee may give to communicate whenever, she/he might want to give out information he/she might not want to be recorded. After agreeing, the researcher went on conduct the interview, which went very well and she was also jotting some notes as well as recording non-verbal actions such as facial expressions etc. This process was repeated in all the other remaining three schools until all the interviews were conducted.

3.9 Data management

Huberman and Miles (1994) argued that data collection, storage and retrieval are an important aspect of the entire process of data management. In essence, data management involves the capturing and storage of all data collected for any study. Therefore, a systematic approach to data management was applied in this study. This involved data source indexing, folder labelling and interview transcriptions. All folders of the research instruments were kept using pseudonyms to ensure anonymity (Bogdan & Biklan, 2007). Lastly the generated data was stored in form of hard copies that is interview transcripts and copies of all questionnaire responses. Backup systems in the form of Compact Discs (CDs), USB and memory sticks were used.

3.9.1 Data presentation and analysis procedures

Patton (1990: 347-348) note that,

Data analysis involves making sense of what people have said, looking for patterns, putting together what is said in one place, and integrating what different people have said. These are processes that belong primarily to the analysis phase of qualitative evaluations after the data are collected.

In the above light and understanding data analysis is a systematic process and was conducted inductively and deductively in the study. The study employed inductive reasoning to formulate, analyze and interpret categories, patterns and themes in documents, questionnaires and interview data. According to O’Leary (2004) inductive data analysis is an approach to data analysis which allowed for generation of themes through engagement with literature, prior experiences of the researcher and nature of the research question.

Inductive analysis was more appropriate to the study because it provided means and allowed coming out with categories and themes from engagement with the data itself (O' Leary, 2004). In this case categories and themes were developed as the researcher engage with primary and secondary data sources, questionnaire and when the researcher was interviewing informants in the study. Therefore, inductive approach to data analysis allowed generation of themes through engagement with literature, prior experiences of the researcher and nature of the research question (O'Leary, 2004).

3.10 Summary

This chapter outlined the research methodology, research design and further described methods employed to collect the necessary data in this study. Furthermore, the chapter has explicitly described how data was collected from the Four cases and justified advantages of using the chosen research methods and instruments. The chapter further described how data was managed, analyzed and interpreted. Lastly, the chapters also discussed how ethical questions, issues of data validity and reliability were dealt with in this study. In essence, the chapter has laid out how data collection process was done. The next chapter focuses on data presentation, analysis and discussion.

CHAPTER 4

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0 Introduction

The chapter presents the study findings, analyses and discuss the findings and insights in relation to literature and study objectives. In essence, the chapter provides answers to the study's research objectives and research questions. The chapter further answers the broad research question of the study that is to assess the impact of the Director's Circular 36 of 2006 on assessment and evaluation of teaching and learning of Accounts at O' level. The chapter will also present the study's response rate and describe the participants' demographic information before answering to the study's specific research questions.

4.1 Response rate

The study findings are presented below.

Table 4.1: Response rate

Population	Instrument	Send out/planned	Received/conducted	Percentage (%)
Teachers	Questionnaires	8	8	100
Admin	Interviews	4	3	75
Total		12	11	92

Table 4.1 above shows that out of all the 8 questionnaires sent to the O' level Accounts teachers they were all retained, while all the planned 4 interviews with administration staff and 3 interviews were conducted. Findings shown in table 4.1 above defines the study response rate as 92 percent and this was made possible through self-administering of questionnaires and face to face interviews. However, since the study response rate was 92% which was far above the 70%

recommended by Mertens (2005). The study response rate justifies the study response rate acceptable and valid in education studies.

4.2 Respondents' demographics

The study went on to investigate the respondents' demographic characteristics. The study findings are presented below.

4.2.1 Age

The study sought for respondents' age compositions.

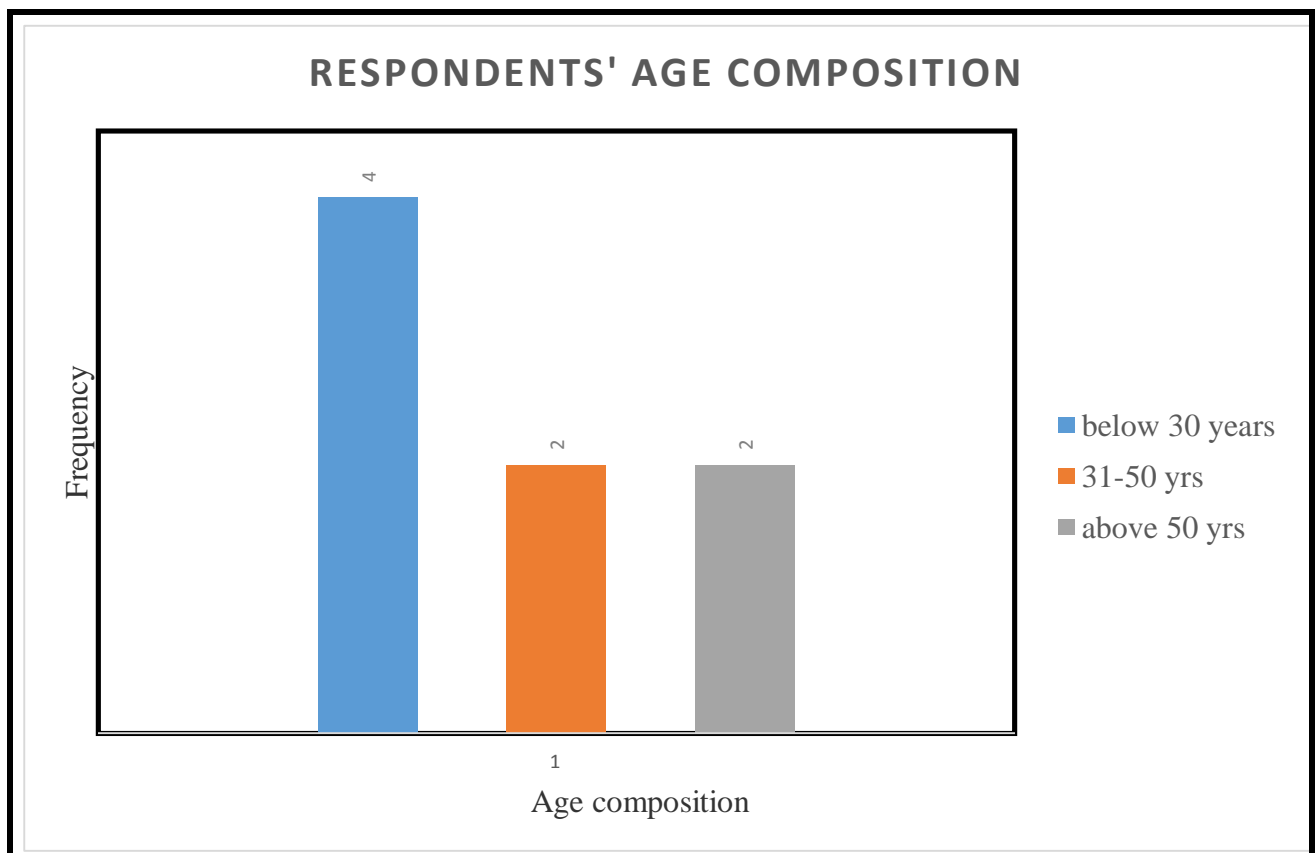


Fig 4.1: Respondents' age composition

As shown in fig 4.1 above the majority of the teachers (4) who were respondents to the questionnaires are below the age of 30 years. While the remaining 50% of the respondents were evenly distributed between the age groups of 31-50 years (2) and above 50 years (2). This therefore describes the study population as mature and energetic population which can deliver and result oriented. In this study age might have a limited effect though it's a dependent variable directly linked to other variables like length of service or experience in service.

4.2.2 Sex

The study went on to seek for respondents' gender composition. The study findings are presented in the diagram below.

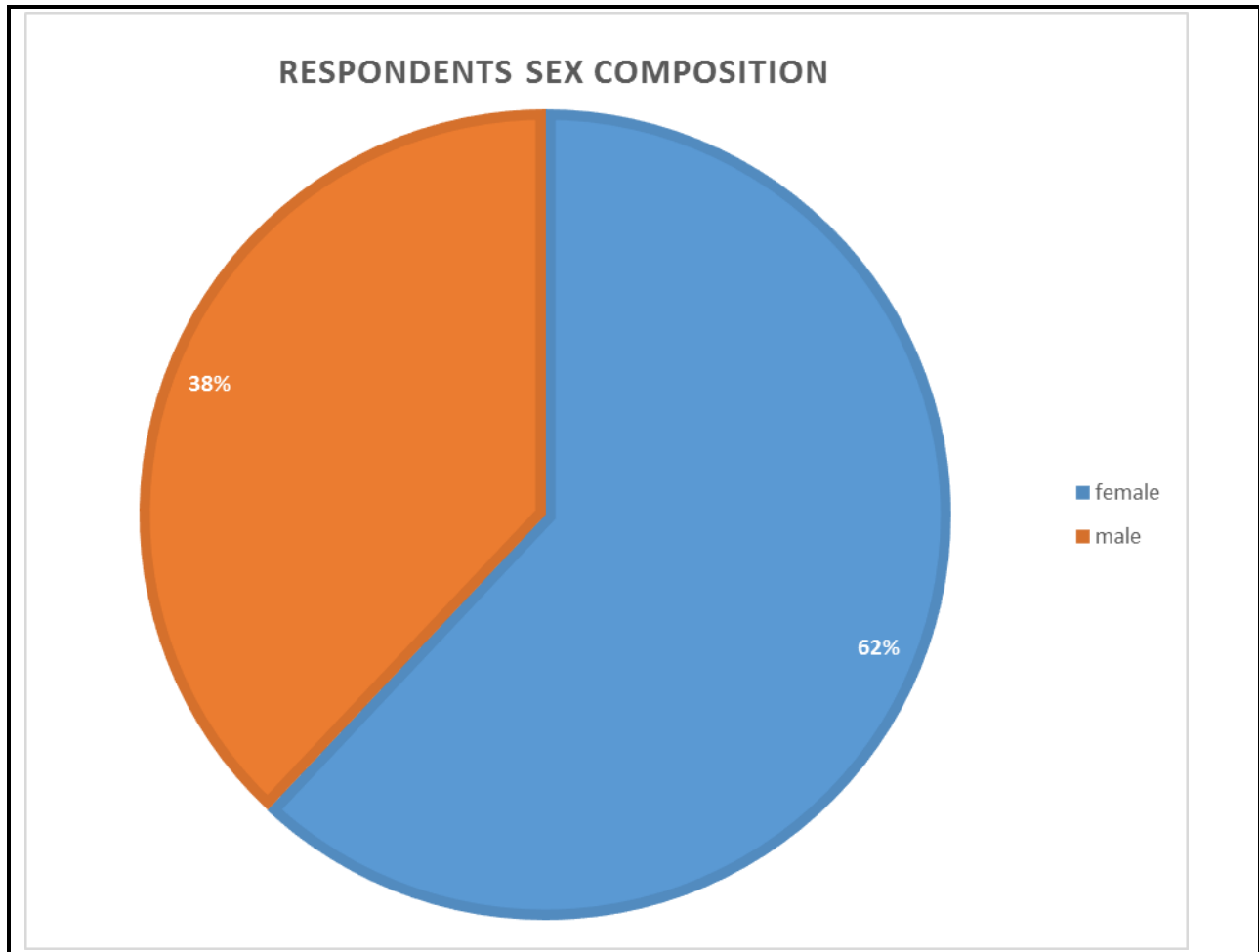


Fig 4.2: Respondents' sex composition

Fig 4.2 above shows that the majority of the teachers (62%) who were respondents to the questionnaires are females while the remaining 38% are males. Sex composition describes the study population as women dominated and may have an effect on the study findings' outcome. Since the study was female dominated, the result may be described as feministic in nature and may not reflect universal perceptions.

4.2.3 Length of service

The study went on to seek information on respondents' length of service in their respective schools. The study findings are presented below:

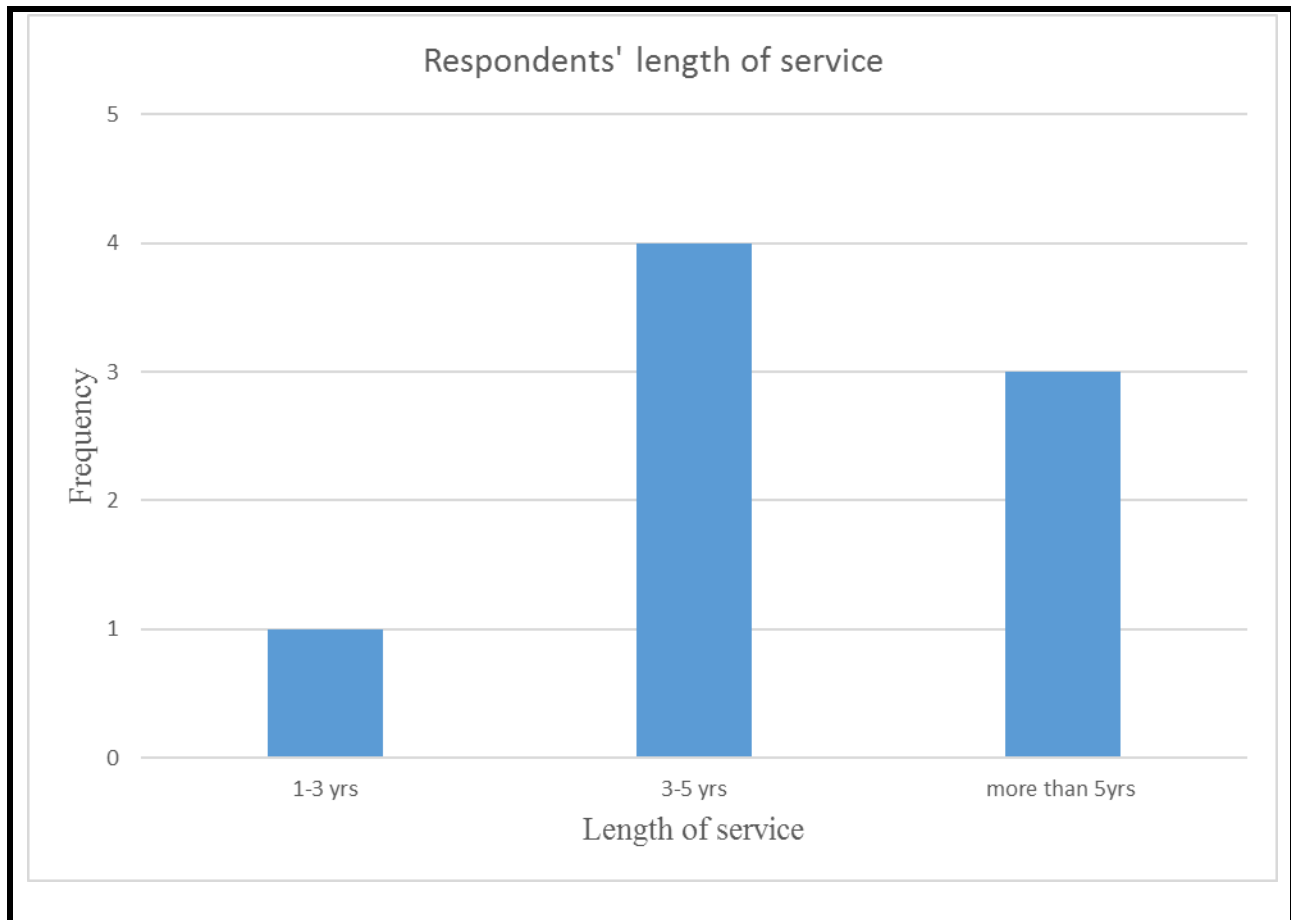


Fig 4.3: Respondents' period of service

Fig 4.3 above shows that the majority of the teachers (4) who were respondents to the questionnaires had served at least between 3-5 years at the respective school and in the Ministry of Primary and Secondary Education. While, 3 of the teachers had served for more than 5 years and the remaining teacher had served between 1-3 years in the respective school. This finding reveals that majority of the teachers involved in the study are well versed and knowledgeable of

the Director’s Circular P36 of 2006 for assessment and evaluation of the teaching and learning of O’ level Principles of Accounting. Length of service defines maturity in the Service as a Principle of Accounting teacher and makes one knowledgeable and able to understand and interpret the requirements of the Circular and to have implemented the needs of the Circular at one moment or so in the teaching and learning of Principles of Accounting.

4.3 Teachers’ perceptions on the use of Director`s Circular No. P36 of 2006 on the assessment and evaluation of the teaching and learning of O’ level Accounts.

The study sought to establish respondents’ perceptions on the use of the Director’s Circular P36 of 2006 on the assessment and evaluation of the teaching and learning of O’ level Accounts. The study findings are presented below:

Table 4.3: Teachers’ perceptions on relevance of the P36 of 2006

The educational policy P36 of 2006 is relevant in assessing Accounting teachers' performance in teaching and learning of O' level principle of Accounts.		
		Frequency
Valid	agree	1
	neutral	3
	disagree	4
	Total	8

Table 4.3 above shows that majority of the teachers (4) who were respondents in the questionnaire in the study disagreed that the educational policy No. P36 of 2006 is relevant in the assessing of Accounting teachers’ performance in the teaching and learning of Principles of Accounts. While, 3 of the teachers remained neutral and 1 teacher agreed that the P36 of 2006 is

a relevant assessment and evaluation tool to the Accounting teachers' teaching and learning of O' level accounts. This may reveal that teachers in the four schools are not in support of the educational policy and fail to see or link its relevance to the assessment and evaluation in their teaching and the learning of accounts.

The study findings further revealed the following:

Table 4.4: Teachers' perceptions on the use of the educational policy No. P36 of 2006 as the only assessment tool.

The educational policy (P36 of 2006) clauses should be used as the only assessment tool to assess teachers' performance in teaching and learning of O' level principles of Accounts		
	Response	Frequency
Valid	agree	2
	disagree	6
	Total	8

As shown in table 4.4: majority of the teachers (6) disagreed that the educational policy P36 of 2006 clauses should be used as the only assessment tool to assess teachers' performance in the teaching and learning of O' level Accounts. While, 2 of the respondents agreed that the educational policy clauses should be used as the lone assessment tool. This findings shows that majority of the teachers are not in favour of the educational policy clauses should be used as a lone assessment tool. This finding is in line with the above finding on relevancy of the P36 of 2006 as an assessment tool. As such this shows that the majority of the teachers are not confident and perceive the education policy inadequate to be used as a standalone assessment and evaluation tool.

The study further found out the following:

Table 4.5: Teachers' perceptions on P36 of 2006 as an instrument to enhance teachers' performance

P36 of 2006 is the instrument used to enhance teachers' performance in the teaching and learning of Principles of Accounts		
	Response	Frequency
Valid	agree	2
	neutral	2
	disagree	2
	strongly disagree	2
	Total	8

The study findings shows that the respondents' responses to the questionnaire were evenly distributed across the plenary of provided answers. The respondents were spread on 2 respondents per category meaning that 2 of the teachers agreed that Circular No. P36 of 2006 is an instrument used to enhance teachers' performance in the teaching and learning of Accounting while, another 2 remained neutral and another 2 disagreed, lastly the other 2 strongly disagreed. This therefore, means that overall the majority of the teachers (4) disagreed on the fact that Director's Circular No. P36 of 2006 is an instrument that is used to enhance teachers' performance in the teaching and learning of Accounting.

4.4 Challenges faced by teachers in implementing the Director`s Circular No P36 of 2006 in the assessment and evaluation of the teaching and learning of Ordinary Level Accounts

The study went on to investigate on the challenges teachers face in implementing the Directors` Circular P36 of 2006. The study findings are presented and discussed below.

4.4.1: Overload

The study investigated if the P36 of 2006 causes any overload on the teachers. The study findings are presented in table 4.6.

Table 4.6: Teachers` responses on workload

What challenges do O' level Accounting teachers face in implementing the P36 of 2006 requirements? a) overloads on teachers (more teaching periods and daily marking)		
		Frequency
Valid	yes	7
	no	1
	Total	8

Table 4.6 above shows that majority of the respondents to the questionnaires (7) agreed that the educational policy No. P36 of 2006 overloads teachers while, only 1 of the respondents disagreed. This shows that the majority of the teachers concurred that Educational Policy No. P36 of 2006 overloads them with work. This finding is also in line with insights drawn from the interviews. Where interviewee B2 explained that, “... *as you know the circular clearly states that in Accounting teachers are supposed to give two exercises per week and these comprise of one*

class exercise, one homework exercise and one essay per fortnight, lastly, one test per month or after every topic, all together overwhelms the teacher with a lot of work to assess and evaluate...” This perception was also echoed by the interviewee A1 who said that, “... *despite of the teaching load, the time allocated to cover all this is very little and on top of that the section 2.1 of the policy clearly stipulate that all schemes of work are supposed to be completed preferably before the beginning of the term again overloading teachers even on holiday.*”

Lastly, interviewee D1 added on, saying that “... *section 2.4 of the policy reminds Accounting teachers that all written work must be supervised by the teacher and section 4.9 goes on to say one written exercise per lesson which should be marked by the teacher and the pupils.*” This finding, therefore, poses a cause of concern considering the number of classes the teachers are supposed to teach and all the assessments and evaluations which needs to be done on a daily or weekly basis. The teachers may indeed feel and perceive that the Educational Policy P36 of 2006 has overloaded them with work.

4.4.2 Compromising teacher-pupil individual attention

The study also found the following on the challenges teachers face in implementing Educational Policy P36 of 2006. The findings are presented in the below.

Table 4.7: Teachers’ concern on teacher-pupil individual attention

compromise teacher-pupils' individual attention		
	Response	Frequency
Valid	yes	5
	no	3
	Total	8

As shown in Table 4.7 above, the majority of the teachers (5) who were respondents to the questionnaires agreed that Educational Policy P36 of 2006 compromises teacher-pupil individual attention in the teaching and learning of Accounting whilst, 3 of the respondents disagreed to the claim. The study findings show that the respondents in the study were so particular on teacher-pupil individual attention which is a clear issue of concern especially when teaching numerical subjects. These findings from the respondents to the questionnaires was supported by the interviewees in the study. Interviewee B1 highlighted that, *“the problem with a subject like Accounts that is statistical in nature and as you know most the pupils’ numerical literacy is a challenge, hence they need more time on a one on one basis with the teacher to explain and drill the necessary skills to see them through the O’ level final exams. But now that much of the time is drawn on paper work and following the overwhelming policy teacher-pupil time is disrupted.”* From this understanding it clearly shows that the respondents perceived Educational Policy as demanding and disturbing their teacher-pupil individual attention.

4.4.3 The nature of the subject topics

The study further investigated on respondents’ perceptions on the fitness of the educational policy P36 of 2006 and the nature of the subject topics. The study findings are presented in table 4.8.

Table 4.8: Teachers' perceptions on the Educational Policy and the nature of Accounting topics

Nature of the topics doesn't allow giving exercises everyday		
	Responses	Frequency
Valid	yes	7
	no	1
	Total	8

The study findings shows that the majority of the teachers (7) who were respondents to the questionnaires agreed that the educational policy P36 of 2006 is not compatible with the nature of topics in Accounting while, 1 of the respondents disagreed. This therefore shows that majority of the teachers perceived the nature of the Accounting topics difficult to be achieved under the Educational Policy P36 of 2006. This finding tally well with findings and insights drawn from the interviews. Interviewee A1 reported that, *“some topic are too broad and teaching of the concept in one lesson is not feasible for instance partnership cannot be taught in one less. At the same time it is not practical to do an in-class exercise on Appropriation Account, Capital and Current Account in one lesson.* This, therefore, questions the applicability and practicability on the implementation of Educational Policy P36 of 2006. Furthermore, interviewee D1 also mentioned topics like Trading, Profit and Loss Accounting; Trial Balance; Balance Sheet; Company Accounts as continuous topics which cannot be taught in a single topic and they are more practical. Hence, giving out an exercise after every lesson or a homework, a test forty night or after every topic is unpractical. This means that the majority of the teachers perceive the nature of Accounting topics as problematic to apply and implement Education Policy P36 of 2006.

4.4.4 Nature of exercises in Accounting

The study went on to investigate on teachers' perceptions on the implementation of Educational Policy P36 of 2006 with the nature of the exercises in Accounting. The Educational Policy P36 of 2006 Section 4.9 stipulates that in the teaching and learning of Accounting there should be one class work exercise; one homework exercise and one exercise per lesson, which should be marked by the teacher and pupils. The study findings are presented in table 4.9.

Table 4.9: Teachers' perceptions on implementing the P36 of 2006 on marking in-class exercises

Nature of exercises in Accounts are too long to be marked by both the teachers and pupils in class and still manage to continue on a fresh period and give another exercise		
	Responses	Frequency
Valid	yes	7
	no	1
	Total	8

The study findings presented in Table 4.9 shows that the majority of the respondents (7) who were participants to the questionnaires agreed that the nature of the Accounting exercises are too long to be completed and marked in class by both the teacher and the students and manage to continue a fresh period and give another exercise as stipulated in Educational Policy P36 of 2006. While, one of the respondent disagreed to the above perception.

The teachers' perceptions concurs with the interviewees' insights and perceptions. Interviewee C1 said that, "*exercises in Accounting are statistical and long that they can't be completed*

meaningfully in one lesson and marked by both the teacher and the pupil and continue to give a homework and come the next day starting on a new lesson. Instead most teachers would continue with a backlog and still need to mark the previous in-class exercise and the homework which may consume the whole period. Interviewee B2 also said, “*exercises in topics like Partnership, Company Accounts are accumulative in nature and too long to complete as such they can’t be completed in one lesson and continue afresh in the next lesson.*” This understanding together with insights drawn from questionnaires implies that the respondents perceived Educational Policy P36 of 2006 as problematic to implement considering the nature of the exercises in Accounting.

4.4.5 P36 of 2006 withdraws teachers from performing other duties

The study went on to investigate on teachers’ perceptions on the notion that Educational Policy P36 of 2006 withdraws teachers from performing other duties such as Holly mass, sports and clubs. The study findings are shown in table 4.10.

Table 4.10: Teachers’ perceptions on the effect of P36 of 2006 on other duties

Withdraws teachers from performing other duties such as Holly Mass, Sports, Clubs		
	Responses	Frequency
Valid	yes	6
	no	2
	Total	8

The above findings shows that the majority of the respondents (6) who answered to the questionnaires agreed that Educational Policy P36 of 2006 withdraws teachers from performing

other duties such as Holly mass, sports and clubs. While, 2of the respondents disagreed to this perception. This finding concurs well with insights drawn from the interviewees who also indicated that Educational Policy is so demanding thereby, withdrawing teachers from participating in other extra-curriculum activities. This, shows that the majority of the respondents in the study perceived the educational policy as too demanding and withdraws teachers' attention from other extra-curriculum activities and school duties and activities such as the holly mass, clubs and sports.

However, the study went on to ask the teachers who were respondents to the questionnaires in the study to suggest other challenges faced in implementing Educational Policy P36 of 2006 in the teaching and learning of Accounting. The study findings are presented in table 4.11.

Table 4.11: Other challenges faced in implementing the education policy P36 of 2006

Other challenges faced by teachers in implementing the educational policy	
Responses	Frequency
inadequate furniture	3
Inadequate/shortages of textbooks, lack of teaching & learning materials; lack of LSM	7
inadequate teaching time /lesson(30min/lesson); single lessons instead of doubles; less time allocated per week 4/week instead 6-8/week	8
too much paperwork, lack of training on the policy implementation, stresses more on evaluation at the expense of assessment	2

The findings presented in Table 4.11 shows that the majority of the teachers (8) who were respondents to the interviews reported on inadequate teaching time per lesson which is normally 30 minutes per lesson. They further reported that most of the lesson periods are single and not double periods which may accommodate more and lastly, time allocation per week is too little. They reported that normally in schools accounting is allocated some 4 periods instead of 6-8 periods per week. As such, the finding shows that time allocation is a challenge and this findings has been earlier reported on in this study.

The study findings shown in Table 4.11 further show that 7 of the teachers reported on shortages/inadequate Accounting Learning Support Materials (LSM) in the schools. They mentioned shortages of textbooks and other learning materials as a challenge in the schools. This describes the available resources as being inadequate and in-short to meet the requirements of Educational Policy P36 of 2006. The study findings further reveal that 3 of the respondents reported on shortages in furniture as a limiting factor to the successful implementation of Educational Policy P36 of 2006.

The study findings show that 2 of the teachers reported that the implementation of Educational Policy is a challenge because of too much paper work that is involved and lack of training on the implementation of the policy. The respondents further reported that the policy stresses more on assessment than on evaluation hence it is rather challenging to implement in areas of teaching and learning of Accounting where evaluation is a critical for the effective teaching and learning process.

4.5 Impact of the Director’s Circular P36 of 2006 on the assessing of teachers’ performance in the teaching of O’ level Accounts

The study went on to investigate the impact of the Director’s Circular No. P36 of 2006 in assessing teachers’ performance in the teaching of O’ level Accounts. The study findings are presented table 4.12.

Table 4.12: Impact of the educational policy on assessing teachers’ performance

what are the opportunities of the P36 of 2006 in assessing O' level Accounts teachers' performance in teaching and learning of Principles of Accounts		
a) increases work given to pupils		
	Responses	Frequency
Teachers	yes	4
	no	4
	Total	8
e) gives means to assess teachers' teaching approaches		
Teachers	yes	4
	no	4
	Total	8

The findings shown in Table 4.12 above show an equal distribution on respondents’ perceptions towards the opportunities of the educational policy and the assessment of teachers’ performance in the teaching and learning of Accounts. 4 of the teachers who were respondents to the questionnaires agreed that Educational Policy P36 of 2006 provides opportunities by increasing the work given to the pupils. While, the other 4 of the respondents disagreed. However, the 4 who agreed might be under the impression that since Accounting involves statistical expressions

hence, regular practice may enhance pupils' skills to tackle the accounting problems. While, the 4 might be under the impression as expressed earlier that Educational Policy overloads the teachers and at the same time the time allocated for the subject is inadequate for the more work.

The findings presented in Table 4.12 also show an equal distribution on respondents' perceptions. The findings reveal that 4 of the teachers agreed that Educational Policy P36 of 2006 gives a means to assess teachers' teaching approaches whilst, the other 4 respondents disagreed. Those who agreed might be under the impression that implementing the policy will allow for a standardized criteria of assessment on which assessment might be based on the ability of successfully implementing Educational Policy as a standard and failure may mean inability to perform up to the standard. While those who denied maybe in support with the earlier claim made that the educational policy is inadequate as a standalone evaluation and assessment tool because of various issues raised earlier like the nature of the subject, exercises, time allocation and lack of adequate learning support materials.

The study findings are also show that Educational Policy has some negative impacts as an assessment tool to teachers' performance in the teaching and learning of O' level Accounts. The findings are presented in Table 4.13.

Table 4.13: impacts of P36 of 2006 on teachers' assessment

d)ensure use of collaborative or pupil-centered teaching and learning processes		
Respondents	Responses	Frequency
Teachers	yes	2
	no	6
f) generally the tool gives means to measure teachers' performance		
Teachers	yes	2
	no	6
P36 of 2006 is effective in assessing teacher's performance in the teaching and learning of Principles of Accounts		
Teachers	disagree	4
	strongly disagree	2
P36 of 2006 in itself is enough as an assessment tool to assess teachers' performance in teaching and learning of Principles of Accounts		
Teachers	disagree	4
	strongly disagree	2

The findings presented above in Table 4.13 shows that the majority of the teacher (6) disagreed that Educational Policy ensures use of collaborative or pupil-centered teaching and learning processes. While, the majority of the teachers (6) also disagreed that Educational Policy P36 of 2006 gives a means to measure teachers' performance. This shows that the majority of the teachers are in disagreement to the claims that the educational policy ensures collaborative or pupil-centered teaching process or that it provides the means to measure teachers' performance. This means that the educational policy impacts negatively on teaching approaches such as collaborative or pupil-centered approaches and fails to provide means to measure teachers' performance.

The study further found out that majority of the teachers (4) who were respondents to the questionnaires disagreed while, 2 of the teachers strongly disagreed that Educational Policy P36 of 2006 is an effective assessment tool for measuring teachers' performance in the teaching and learning of Accounts. Lastly, majority of the respondents (4) disagreed while, 2 strongly disagreed that the educational policy P36 of 2006 in itself is enough assessment tool to assess teachers' performance in the teaching and learning of Accounts. Overallly this means the teachers perceived Educational Policy as inadequate and an ineffective assessment tool for teachers' performance in the teaching and learning of Accounts.

4.6 Strategies to mitigate the challenges faced by teachers in implementing the Director's Circular P36 of 2006 in the teaching and learning of O' level Accounts

The study went on to identify strategies which can be used to mitigate the challenges currently faced by teachers in implementing Educational Policy p39 of 2006 in the teaching and learning of O' level accounting. The study findings are presented in Table 4.14.

Table 4.14: Strategies to mitigate challenges in implementing educational policy P36 of 2006.

What need to be done to ensure the P36 of 2006 is effective in assessing teachers' performance in the teaching and learning of Principles of Accounts	
	Frequency
need to be revised considering teacher-pupil ratio, stipulate teacher-pupil ratio, textbooks to be used	6
consider teaching periods, give an allowance for the number of exercise to be met	1
policy should give expectations, states time allocated per lesson, no. of periods/week,	3

The findings presented above in Table 4.14 shows that the majority of the respondents (6) reported that there is need to revisit the educational policy with considerations to the current teacher-pupil ratios in the schools and the textbooks that are in use. The teachers felt that the current huge teacher-pupil ratios are unrealistic for effective teaching and learning processes under Educational Policy P36 of 2006. Hence, the teachers concurred that revising the policy in relation to the textbooks used and the teacher-pupil ratios is a better strategy to make the policy effective when assessing the teachers' performance in the teaching and learning of Accounting at O' Level.

Furthermore, the findings revealed that one of the teachers reported on the need to reconsider teaching time, periods allocated to the subject per lesson and per week as a strategy to enhance the effectiveness of the educational policy in the assessing of teachers' performance in the teaching and learning of O' Level accounts. Lastly, 3 of the respondents indicated that

Educational Policy should clearly stipulate the expectations, time allocations per lesson and number of periods per work. Teachers believed is a better strategy to address the current limitations and challenges faced in the implementation of Educational Policy P36 of 2006.

4.7 Discussion of findings

Educational Policy P36 of 2006 as an Assessment and Evaluation instrument

The study found that 4 of the teachers disagreed on the relevance of Educational Policy P36 of 2006 while, 6 also disagreed that the Policy P36 of 2006 clauses can be used as the only evaluating and assessment tool on teachers' performance in the teaching and learning of O' level Accounts. Only 2 of the teachers agreed that Circular P36 of 2006 can be used to assess and evaluate teachers' performance in the teaching and learning of Accounting. The findings shows that majority of the teachers are not confident in Education Policy P36 of 2006 and perceived Educational Policy inadequate as a standalone assessment and evaluation tool.

These findings are in line with Van den Berg (2002) who suggested that teachers are not in support of any national, district or school policies that are concerned with assessment standards and procedures aimed at connecting teaching and learning to regulation and administration. He further argued that teachers' conceptions and meanings attached to the policies are critical to the success or failure of any policy in education. Cohen and Hill (2000) further posited that any policy in education can only impact if it considers the teachers' meanings and understandings into the implementation of the policy. Brown (2004) also noted that for a successful

implementation of any new assessment or evaluation tool whether national or local school level there is need to take into account the complex structures of teachers' conceptions, perceptions, attitudes and input on the assessment.

Educational Policy P36 of 2006 as an extra load

The study further found out that 7 of the respondents agreed that Educational Policy P36 of 2006 overloads teachers while, 5 of the respondents agreed that Educational Policy P36 of 2006 compromise teacher-pupil individual attention and 7 of the teachers agreed that Educational Policy P36 of 2006 is incompatible with the nature of topics in Accounting. While, 7 of the teachers also agreed that the nature of the Accounting exercises are too long to be completed and marked in class by both the teachers and the pupils and manage to continue a fresh period and give another exercise as stipulated in Educational Policy P36 of 2006.

Lastly, the study found out that 6 of the teachers agreed that Educational Policy P36 of 2006 withdraws teachers from performing other duties such as Holy mass, sports and clubs and 4 of the interviewees reported on inadequate teaching time per lesson which is normally 30 minutes per lesson, 4 periods instead of 6-8 periods per week. Whilst, 7 of the teachers reported on shortages/inadequate Accounting Learning Support Materials (LSM) in the schools. The study findings shows that Educational Policy Circular P36 of 2006 overloads and compromise teacher-pupil individual attention in the teaching and learning of Accounts. Secondly, the nature of the Accounting topics as well as the nature of the Accounting exercises makes it impractical to implement the Educational Policy Circular P36 of 2006. Hence, implementation of Educational

Policy withdraws the teachers from completing other duties at the same time the subject is allocated less time making it difficult to implement considering that there are shortages of Accounting learning support materials in schools.

These findings also concurs with Hammond (2010) who also noted that the problem in current assessment and evaluation tools in teaching is that they are not often linked to teachers' capacity to teach. In this case lesson delivery becomes more important than meeting the regulatory measures. Hammond (2010) further noted that the tools do not feedback or focus on teachers' basic academic skills, subject matter knowledge but most worried about achievements and the tests and exercises as predictors. Yet teachers are faced by other factors beyond delivering lessons i.e. time allocated per subject, availability of learning support materials among others. This is why Hill (2000) said instead of helping improve learning processes these assessments and evaluation practices encourage rote learning only good at improving performance in national examinations.

Opportunities in the Educational Policy P36 of 2006

In addition the study also found out that 4 of the teachers agreed that Educational Policy P36 of 2006 provides opportunities by increasing the work given to the pupils. While, another 4 of the teachers agreed that Educational Policy P36 of 2006 gives a means to assess teachers' teaching approaches. This shows that Educational Policy P36 of 2006 provides opportunities to the pupils and provides means to assess the teachers' teaching approaches. However, it is the means of

assessment the teachers are not confident and felt Educational Policy P36 of 2006 is inadequate as a sole assessment and evaluation tool.

Furthermore, the study found out that 6 of the teachers disagreed that Educational Policy ensures use of collaborative or pupil-centered teaching and learning processes while, 6 of the teachers also disagreed that Educational Policy gives a means to measure teachers' performance. 4 of the teachers disagreed while, 2 strongly disagreed that Educational Policy is an effective assessment tool for measuring teachers' performance lastly, 4 disagreed while, 2 strongly disagreed that Educational Policy P36 of 2006 in itself is enough assessment tool to assess teachers' performance in the teaching and learning of Accounts. This shows that Educational Policy is incompatible with other teaching approaches such as collaborative/pupil-centered and it is ineffective as a measure to teachers' performance and as a complete assessment tool on its own.

These findings are not unique but were also noted by Black and William (1998) who also noted that there is a wealth of research evidence that revealed that classroom assessments are beset with problems. OCED (2009) also found that teachers' evaluation process raises difficult challenges. While, the likes of Van den Berg (2002); Hill (2000); Brown (2004) concurs on teachers' conceptions, attitudes and perceptions on the assessment tools as the major challenge in any policy success.

4.8 Summary

The chapter has presented the findings of the study. The chapter presented data generated from the questionnaires and interviews. In essence, the chapter presented, analyzed, interpreted and discussed the study findings in relation to the study's research questions. Chapter five provides a summary of the study; conclusions and recommendations which were drawn from the findings presented in this chapter.

CHAPTER 5

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

Chapter 4 presented, analysed and discussed the research findings. This chapter, gives an outline of the study, draws some conclusions based on the presented findings and the specific research objectives and questions the study aimed to answer. Finally, the chapter suggests some recommendations.

5.1 Summary

The study assessed the effectiveness of the Directors' Circular No P36 of 2006 in the teaching and learning of Accounting at Ordinary level in Harare Province of Zimbabwe. The study came about after realising the Directors' Circular No. P36 of 2006 was adopted as the lone evaluation and assessment tool for teachers. The study therefore, aimed at assessing teachers' perceptions on the use of Directors' Circular No. P36 of 2006 in the assessment and evaluation as well as to evaluate the challenges faced by teachers in implementing the policy, assess its impact and lastly, find out strategies to mitigate challenges faced by teachers in implementing the Directors' Circular No. P36 of 2006.

The study was conducted in a qualitative approach using a case study design in which four Secondary schools randomly selected in cluster 14 Mbare/Hatfield District in Harare Province. The study targeted all the Ordinary level Accounts classes but since the study was more concerned with the assessment and evaluation of teachers in the teaching and learning the study sample comprised of the eight (8) Accounts teachers and four (4) Heads of Departments purposively selected from the four schools respectively. Data was generated mainly through questionnaires self-administered to the eight Accounts teachers and face to face interviews with four Heads of Accounts Department in the study.

The study revealed that teachers were not confident in Directors' Circular No. P36 of 2006 and perceived the policy as inadequate as a standalone assessment and evaluation tool although the policy has a fairly equal opportunity to enhance teachers' performance in the teaching and learning of Accounting. Major challenges noted in implementing the policy were overloads; compromised on teacher-pupil individual attention; the nature of the Accounting topics learnt at O' level; nature of the Accounting exercises; inadequate time allocation and shortages of Accounting learning support materials. Lastly, the educational policy was noted incompatible with other teaching approaches such as collaborative/pupil-centered, hence, the study recommended that there is a need to revisit the educational policy in line with current teacher-pupil ratios and the textbooks being used in schools.

5.2 Conclusions

The study provides a conclusion base on the data and the specific objectives the study intended to answer.

5.2.1 Teachers' perceptions on the use of Director's Circular No. P36 of 2006 on the assessment and evaluation of the teaching and learning of O' level Accounts.

The study found that 4 of the teachers disagreed to the Directors' Circular No. P36 of 2006 as a relevant in the assessing of Accounts teachers' performance in the teaching and learning of Principles of Accounts. 6 of the teachers disagreed on the use of Director's Circular No. P36 of 2006 clauses as the only assessment tool to assess teachers' performance in the teaching and learning of O' level Accounts. While, 2 of the teachers agreed that the Directors' Circular No. P36 of 2006 is an instrument used to enhance teachers' performance in the teaching and learning of Accounting. Based on the above findings the study, therefore, concludes that teachers are not confident in Director's Circular No. P36 of 2006 and perceive policy inadequate as a standalone assessment and evaluation tool although the policy has a fairly equal opportunity to enhance teachers' performance in the teaching and learning of Accounting.

5.2.3 Challenges faced by teachers in implementing Director's Circular No P36 of 2006 in the assessment and evaluation of the teaching and learning of Ordinary level Accounts

The study found out that 7 of the respondents agreed that Educational Policy P36 of 2006 overloads teachers while, 5 of the respondents agreed that Educational Policy P36 of 2006 compromise teacher-pupil individual attention in the teaching and learning of Accounting. The study also found out that 7 of the teachers agreed that Educational Policy P36 of 2006 is

incompatible with the nature of topics in Accounting. While, 7 of the teachers agreed that the nature of the Accounting exercises are too long to be completed and marked in class by both the teachers and the pupils and manage to continue a fresh period and give another exercise as stipulated in Educational Policy P36 of 2006. Lastly, the study found out that 6 of the teachers agreed that Educational Policy P36 of 2006 withdraws teachers from performing other duties such as Holy mass, sports and clubs and 4 of the interviewees reported on inadequate teaching time per lesson which is normally 30 minutes per lesson, 4 periods instead of 6-8 periods per week. Whilst, 7 of the teachers reported on shortages/inadequate Accounting Learning Support Materials (LSM) in the schools.

The study therefore, concludes on overloads; compromise in teacher-pupil individual attention; the nature of the Accounting topics; nature of the Accounting exercises; withdraw from other duties; inadequate time allocation and shortages/inadequate of Accounting learning support materials as the challenges faced by teachers in implementing Educational Policy P36 of 2006 in the teaching and learning of Accounts.

5.3.4 The impact of the Director's Circular P36 of 2006 in the assessing of teachers' performance in the teaching of O' level Accounts

The study found out that 4 of the teachers who were respondents to the questionnaires agreed that Educational Policy P36 of 2006 provides opportunities by increasing the work given to the pupils. While, another 4 of the teachers agreed that Educational Policy P36 of 2006 gives a means to assess teachers' teaching approaches. The study therefore concluded that Educational

Policy P36 of 2006 provided opportunities to the pupils and provides means to assess the teachers' teaching approaches.

Furthermore, the study found out that 6 of the teachers disagreed that the educational policy ensures use of collaborative or pupil-centered teaching and learning processes while, 6 of the teachers also disagreed that the educational policy gives a means to measure teachers' performance. 4 of the teachers disagreed while, 2 strongly disagreed that the educational policy is an effective assessment tool for measuring teachers' performance lastly, 4 disagreed while, 2 strongly disagreed that Educational Policy P36 of 2006 in itself is enough assessment tool to assess teachers' performance in the teaching and learning of Accounts. The study therefore, concludes that Educational Policy is incompatible with other teaching approaches such as collaborative/pupil-centered; is ineffective as a measure to teachers' performance and as a complete assessment tool on its own.

5.3.5 Strategies to mitigate the challenges faced by teachers in implementing Director's Circular P36 of 2006 in the teaching and learning of O' level Accounts

The study found out that 6 of the teachers proposed on the need to revisit Educational Policy in line with current teacher-pupil ratios and the textbooks being used in schools. While, one of the teachers proposed the need to reconsider time allocation for the lesson or periods per week and lastly, 3 of the respondents indicated on the need for Educational Policy to clearly stipulate the expectations, time allocations per lesson and periods per work as strategies to address the current

limitations and challenges faced in the implementation of Educational Policy P36 of 2006 by teachers.

5.4 Recommendations

Based on the study findings presented above and insights from reviewed literature the study suggests the following recommendations.

- There is need to revise the Director's Circular No. P36 of 2006 in line with the current teacher-pupil ratios as it limits on the teacher-pupil individual attention time.
- There is need to employ Director's Circular No. P36 of 2006 in collaboration to other assessment and evaluation tools to ensure a satisfactory teacher performance assessment and evaluation process.
- There is also need to consider teachers' voice in the drafting of assessment and evaluation tools since they are part and parcel of the quality control process and may have more subject knowledge.
- There is need to allocate more time to the Accounting subject per lesson as well as more periods per week so as to ensure effective teaching and learning of O' Level Accounts.

5.4.1 Future research area

- Based on the findings of this study, Educational Policy P36 of 2006 was noted to be incompatible with the nature of the Accounting subject. There is need for further research on the appropriate and compatible evaluation and monitoring tools.

- This study was restricted to Mbare Central circuit. There is need to conduct similar studies in other parts of Harare and the rest of Zimbabwe improve the generalizability of the findings and to assess consistence and reliability of the results.

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Appendix A: Document analysis schedule

<p>What aspects are considered in the assessment and evaluation process?</p>	<p><u>Scheme of books</u></p> <p><u>Record of marks</u></p> <p><u>Regional Assessment and evaluation report</u></p>
<p>What is the impact of the assessment and evaluation process in the teaching and learning of Accounts?</p>	

Appendix B: Questionnaire

Questionnaire for teachers

I am studying for a Bachelor of Education in Accounting at Midlands State University. I am carrying out a study on the impact of the Director’s Circular P36 of 2006 in the assessment and evaluation of the teaching and learning of Accounts at O’ level. Your cooperation in filling this questionnaire is appreciated. The outcome is strictly used for academic purposes. Anonymity and confidentiality of information is guaranteed.

Section A: Demographic information.

(Please Tick correct box (es))

Age: Below 30 years 31-50 years Above 50 years

Length of service

Less than a yr 1-3 yrs 3-5 yrs More than 5yrs

Section B: Teachers’ perceptions on the use of Educational Policy

1. The Director’s Circular P36 of 2006 is relevant in assessing and evaluating the teaching and learning of O’ level Accounts.

1	Strongly Agree	2	Agree	3	Neutral	4	Disagree	5	Strongly disagree

2. The Director’s Circular P36 of 2006 clauses should be used as the only assessment and evaluation tool in the teaching and learning of O’ level Accounts.

1	Strongly Agree	2	Agree	3	Neutral	4	Disagree	5	Strongly disagree

3. The Director’s Circular P36 of 2006 is the instrument used to enhance teachers’ performance in the teaching and learning of Accounts.

1	Strongly Agree	2	Agree	3	Neutral	4	Disagree	5	Strongly disagree

Section C: Challenges faced by O’ level Accounts teachers in implementing educational policy (P36 of 2006)

1. What challenges do teachers face in implementing the Director’s Circular P36 of 2006 requirements in the teaching and learning of O’ level Accounts?

	Yes	No
Overloads on teachers (more teaching periods and daily marking)		
Compromises Teacher-pupils’ individual attention		
Nature of the topics doesn’t allow giving exercises everyday		
Nature of exercises in Accounts are too long to be marked by both teachers & pupils in class and still manage to continue on a fresh period and give another exercise		
Withdraws teachers from performing other duties such as Holly Mass, Sports, clubs etc.		

a) Other challenges faced by teachers in implementing the Director’s Circular P36 of 2006:

- i.
- ii.
- iii.
- iv.
- v.

Section D: Impact of the Director’s Circular P36 of 2006 in assessing and evaluating the teaching and learning of Accounts at O’ level.

1. What are the opportunities of using the Director’s Circular P36 of 2006 as an assessment and evaluation tool in the teaching and learning of Accounts at O’ level Accounts?

	Yes	No
Increases work given to pupils (in-class tasks, home works and exercises)		
Gives an opportunity to assess quality of work given by Accounting teachers		
Teachers work an extra mile to enhance quality teaching and learning processes		
Ensure use of collaborative or pupil-centered teaching and learning approaches in Accounts		
Gives means to assess teachers’ teaching approaches		
Generally the tool gives means to measure Teachers’ performance		

2. The Director’s Circular P36 of 2006 is an effective tool in assessing and evaluating teachers’ performance in the teaching and learning of Principles of Accounts.

1	Strongly Agree	2	Agree	3	Neutral	4	Disagree	5	Strongly disagree

3. The Director’s Circular P36 of 2006 in itself is enough as an assessment and evaluation tool to assess teachers’ performance in the teaching and learning of Accounts.

1	Strongly Agree	2	Agree	3	Neutral	4	Disagree	5	Strongly disagree

4. What need to be done to ensure the Director’s Circular P36 of 2006 is effective in assessing and evaluating the teaching and learning of Accounts?

- a.
- b.
- c.
- d.

Appendix C: Interview guide

Interview guide for Accounting HoDs

I am studying for a Bachelor of Education in Accounting at Midlands State University. I am carrying out a study on the impact of the Director’s Circular P36 of 2006 in assessing and evaluating the teaching and learning of O’ level Accounts. Your cooperation in filling this interview is greatly appreciated. The outcome is strictly used for academic purposes. Anonymity and confidentiality of information is guaranteed.

- 4. What are your perceptions on the following?
 - a. The Director’s Circular P36 of 2006 is relevant in assessing and evaluating the teaching and learning of O’ level Accounts.

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- b. The Director’s Circular P36 of 2006 clauses should be used as the only assessment and evaluation tool to assess and evaluate the teaching and learning of O’ level Accounts.

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- c. The Director’s Circular P36 of 2006 is the instrument used to enhance the teaching and learning of O’ level Accounts.

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5. What challenges do teachers face in implementing the Director's Circular P36 of 2006 requirements in the teaching and learning of O' level Accounts?

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6. What are the opportunities of using the Director's Circular P36 of 2006 as an assessment and evaluation tool in the teaching and learning of Accounts at O' level?

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7. The Director's Circular P36 of 2006 in itself is enough as an assessment and evaluation tool to assess teachers' performance in teaching and learning of Accounts. What is your view on the above sentiment?

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8. What need to be done to ensure the Director's Circular P36 of 2006 is effective in assessing and evaluating the teaching and learning of O' level Accounts?

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Appendix D: Ministry of Primary and Secondary Education consent letter