

**MIDLANDS STATE UNIVERSITY**



**FACULTY OF EDUCATION**

**DEPARTMENT OF APPLIED EDUCATION**

**PERCEPTIONS OF ORDINARY LEVEL LEARNERS WHO DO NOT REGISTER FOR  
EXAMINATIONS IN PRINCIPLES OF ACCOUNTS. A CASE OF WATERSHED  
CLUSTER IN MARONDERA DISTRICT**

**BY**

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EDUCATION DEGREE IN ACCOUNTING.**

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## DECLARATION

I, Tsvande Monica, do hereby declare that this dissertation is my original work and has been never presented to any other institution for any academic award.

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Date .....

## **DEDICATION**

I dedicate this research project to my parents, Mr and Mrs Tsvande, for their support and sacrifices throughout my study. I also dedicate this project to Blessmore Denhere and my sisters for their unwavering support. May the good Lord continue to bless them.

## **ABSTRACT**

The researcher investigated on why learners do not register for examinations in Principles of Accounts at Ordinary Level in Watershed Cluster in Marondera District. The background of the study highlighted a decline in the enrolment figures in Principles of Accounts and this prompted the researcher to investigate on the factors that influence learners not to register for examinations in Principles of Accounts. The researchers' hope is that the study will be of significance to various stakeholders. Scholarly possible strategies that can be instituted to persuade learners to register for examinations in Principles of Accounts were reviewed in existing literature. The researcher employed the descriptive survey research design and the population comprised of eight schools which were offering Principles of Accounts at Ordinary level where only four schools were used as a sample. The researcher used the simple random sampling procedure to select the Ordinary Level learners who did not register for examinations in the subject. Purposive sampling procedure was used to select the four heads of commercial subjects departments and teachers of Principles of Accounts teachers at Ordinary Level. The instruments used to collect data were an interview guide and a questionnaire. The collected data was presented using tables and graphs. The researcher found out that lack of enough textbooks in the schools in Principles of Accounts, lack of Accounting background of most students and also low pass rates in the subject were the major factors that contributed to low registration numbers in the subject for examinations at Ordinary Level. The researcher recommends that schools should provide the commercial subjects departments with adequate teaching and learning materials in order to improve enrolment figures in the subject. Accounting teachers were encouraged to expose their learners to the actual practical accounting activities and other resources at their disposal for them to study on their own. Teachers, administrators and qualified professionals in Accounting are encouraged to write Accounting textbooks which will be sold to schools at reasonably lower prices that are affordable by schools. Accounting should also have legislation backing which will make the subject one of the compulsory core subjects.

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## TABLE OF CONTENTS

APPROVAL FORM .....	i
RELEASE FORM.....	ii
DECLARATION .....	iii
DEDICATION.....	iv
ABSTRACT .....	v
ACKNOWLEDGEMENTS.....	vi
TABLE OF CONTENTS.....	vii
LIST OF TABLES.....	xi
LIST OF FIGURES.....	xii
CHAPTER 1 .....	1
THE RESEARCH PROBLEM.....	1
1.0 Introduction .....	1
1.1 Background to the study.....	1
1.2 Statement of the problem .....	5
1.3 Research questions.....	5
1.3.1 Main research question.....	5
1.3.2 Sub-research questions .....	5
1.4 Purpose of the study.....	6
1.5 Significance of the study .....	6
1.5.1 Curriculum developers .....	6
1.5.2 School heads .....	6

1.5.3 Educators .....	7
1.5.4 Learners .....	7
1.6 Assumptions .....	7
1.7 Limitations of the study .....	8
1.8 Delimitations of the study .....	8
1.9 Definition of terms.....	9
1.10 Summary .....	9
CHAPTER 2 .....	10
REVIEW OF RELATED LITERATURE .....	10
2.0 Introduction .....	10
2.1 Factors influencing learners’ perceptions regarding a subject .....	10
2.1.1 Lack of Career Education .....	10
2.1.2 Educational Policy.....	11
2.1.3 Learners’ perceptions .....	12
2.1.4 Availability of resources.....	13
2.1.4.1 Human resources .....	13
2.1.5 Parental influence .....	15
2.1.6 Job Requirements for Accountants .....	15
2.1.7 Labeling and Stereotyping .....	16
2.1.8 Negative attitudes .....	18
2.2 What can be instituted to persuade learners to register for examinations in Principles of Accounts?.....	19
2.2.1 Career Guidance.....	19
2.3 Summary.....	20
CHAPTER 3 .....	22

RESEARCH METHODOLOGY .....	22
3.0 Introduction .....	22
3.1 The Research .....	22
3.2 Population.....	24
3.3 Sampling.....	25
3.4 Sampling Procedures .....	26
3.5 Research Instruments .....	26
3.5.1 Questionnaires.....	26
3.5.2 Interviews.....	27
3.6 Data collection procedure .....	28
3.7 Data presentation and analysis plan.....	29
3.8 Summary .....	29
CHAPTER 4.....	30
DATA PRESENTATION, ANALYSIS AND DISCUSSION .....	30
4.0. Introduction .....	30
4.1 Demographic data.....	30
Table 4.1: Distribution of participants by gender.....	30
4.2 Presentation of findings .....	31
4.2.1 Research question 1: How do perceptions of learners influence choice of subjects when registering for examinations? .....	31
4.2.2 Research question 2: What is/are the major factor(s) that influence the learners' perceptions regarding registering for examinations in Principles of Accounts at Ordinary level? .....	33

Table 4:3 Presentation of findings from non-accounting learners .....	35
Table 4.3: Reasons for not registering for Principles of Accounts Examinations at Ordinary level .....	36
Fig 4.1 Learners with Accounting background.....	37
Fig 4.2 Learners without Accounting background at Ordinary level. ....	38
Fig 4.3 Learners who did not register for Principles of Accounts at Ordinary Level. ....	39
4.3 Discussion .....	40
4.3.1 What is/are the major factor(s) that influence the learners’ perceptions regarding registering for examinations in Principles of Accounts at Ordinary level? .....	40
4.3.2 How do perceptions of learners influence choice of subjects when registering for examinations in Principles of Accounts? .....	42
4.3.3 What strategies can be instituted to persuade learners register for examinations in Principles of Accounts at Ordinary Level? .....	42
4.4 Summary .....	43
CHAPTER 5 .....	44
SUMMARY, CONCLUSIONS AND RECOMMENDATIONS .....	44
5.0 Introduction .....	44
5.1 Summary .....	44
5.2 Conclusions .....	45
5.3 Recommendations.....	47
APPENDICES .....	58
APPENDIX 1: QUESTIONNAIRE FOR NON-ACCOUNTING STUDENTS.....	58
APPENDIX 2: INTERVIEW GUIDE FOR HEADS OF COMMERCIALDEPARTMENTS ....	62

## **LIST OF TABLES**

Table 1.1: Results analysis from the selected schools .....	2
Table 3: 1 : Research data .....	25
Table 4.1: Distribution of participants by gender.....	30
Table 4.2: Accounting textbooks by authors held at each school. ....	34
Table 4.3 Presentation of findings from non-accounting learners .....	35
Table 4.3: Reasons for not registering Principles of Accounts Examinations at Ordinary level .....	36

## LIST OF FIGURES

Fig 4.1 Learners with accounting background.....	37
Fig 4.2 Learners without accounting background at Ordinary level. ....	38
Fig 4.3 Learners who did not register for Principles of Accounts at Ordinary Level. ....	39

## **CHAPTER 1**

### **THE RESEARCH PROBLEM**

#### **1.0 Introduction**

The research sought to scrutinize different perceptions held by Ordinary Level learners who do not register for examinations in Principles of Accounts in Watershed Cluster in Marondera District. The chapter outlines the background to the study, the statement of the problem, research questions, the significance of the study, assumptions, delimitations and limitations of the study and definition of terms.

#### **1.1 Background to the study**

The researcher's teaching experience in Principles of Accounts at Ordinary Level has witnessed registration of the subject being way too low in the cluster as compared to other subjects that are being regarded as optional. The problem of low registration for examinations in Principles of Accounts has been discussed in various commercial subjects' teachers meetings, workshops as well as seminars where many suggestions were raised for implementation but to no avail. As such, the researcher endeavored to investigate the perceptions held by the learners on why they do not register for examinations in Principles of Accounts as compared to other subjects such as Integrated Science, Geography and History. The researcher discovered low registration figures compared to other subjects in the period from 2013 to 2016 as illustrated in the table below. The information in table 1.1 was obtained from the results analysis obtained from the selected schools from 2013 to 2016 at Ordinary Level.

**Table 1.1: Enrolment figures**

<b>SCHOOL</b>	<b>YEAR</b>	<b>PRINCIPLES OF ACCOUNTS</b>	<b>INTERGRATED SCIENCE</b>	<b>GEOGRAPHY</b>
A	2013	16	23	51
	2014	32	50	62
	2015	39	49	68
	2016	40	59	66
B	2013	39	40	49
	2014	40	53	57
	2015	25	63	59
	2016	40	65	45
C	2013	35	71	70
	2014	29	88	86
	2015	32	81	70
	2016	36	94	89
D	2013	30	77	81
	2014	46	56	67
	2015	48	60	89
	2016	49	75	88

As illustrated in the table above, it can be noted that enrolment figures in Principles of Accounts are lower than the enrolment figures in Integrated Science and Geography. This low enrolment for Principles of Accounts examinations as noted in table 1.1 above prompted the researcher to set up an enquiry to ascertain the reasons. The researcher therefore sought to investigate the factors contributing to the learner's perceptions resulting in reluctance to register for Principles of Accounts at Ordinary Level. Principles of Accounts (7112) was not regarded as a core subject according to Circular Number 3 of 2002 issued by the then Permanent Secretary in the then Ministry of Education, Sport, Arts and Culture but rather as one of the optional subjects. Resultantly, Principles of Accounts is being offered by very few schools at Ordinary Level.

Randall (1990) stated that "Accounting is by no means easy" thereby frightening and intimidating most learners on their initial encounter as the statement is often repeated by former unsuccessful Principles of Accounts learners. Learners also lack career guidance opportunities hence they might not be motivated to register for Principles of Accounts at Ordinary Level. Corcoran et al (1988) asserts that remuneration and working conditions do impact teacher motivation and morale in delivering lessons. Teachers' quality of education is directly related to the quality of instruction and lesson delivery in the classroom (Corcoran et al, 1988). Teachers may also have the content of the subject but lack the techniques of imparting the knowledge to the learners (Twim, 2013). Resultantly, most perspective learners may easily find it difficult to register for the subject and may decide register to for other subjects. The reasons noted above may or may not be the most important reasons on why most learners may not register for Principles of Accounts at Ordinary Level. Thus, the researcher sought to establish the learners' perceptions on why they do not register for examinations in Principles of Accounts in Watershed Cluster in Marondera District.

The Ordinary level pass rates in Principles of Accounts may be one the factors influencing low enrolment figures for examinations in at ‘O’ level. Table 1.2 below indicates the Ordinary Level Principles of Accounts pass rates for schools under investigation for the past three years.

**TABLE 1.2: Pass rates for selected schools in watershed Cluster in Marondera District at Ordinary Level**

<b>SCHOOLS</b>	<b>YEARS</b>	<b>PASS RATE AS A PERCENTAGE</b>
A	2014	45%
	2015	35.5%
B	2014	32%
	2015	29%
C	2014	38%
	2015	45%
D	2014	50%
	2015	47%

The researcher noted that in Watershed Cluster Ordinary level pass rate in Principles of Accounts is very low. At one school in the cluster in 2015 the pass rate was 29% in Principles of Accounts. The content is often narrowly focused and overly concerned with the technicalities of the double entry system, and learners may in consequence, find it difficult especially those who did not do well at grade 7, develop a negative perception about Principles of Accounts. This leads to lack of learners’ motivation to learn. On the other hand, the learners may not be confident to register for Principles of Accounting because of the weak passes, hence affecting

enrolment in registration for examinations. For one to register for principles of Accounts at '0' level she or he must have a strong background or understanding of principles of Accounts or concepts must be understood.

## **1.2 Statement of the problem**

Learners are seemingly reluctant to register for Principles of Accounts examinations at Ordinary Level in schools in Watershed Cluster as compared to other subjects. In the professional realm, accounting offers many opportunities for employment hence it is a cause for concern that it is one subject that records low registration figures.

## **1.3 Research questions**

### **1.3.1 Main research question**

- What are the perceptions held by pupils who do not register for Principles of Accounts at Ordinary Level?

### **1.3.2 Sub-research questions**

- How do perceptions of learners influence choice of subjects when registering for examinations?
- What factors influence learners' perceptions regarding registering for Principles of Accounts examinations at Ordinary Level in schools in Watershed Cluster in Marondera District?
- What strategies can be instituted to persuade learners to register for examinations in Principles of Accounts at Ordinary Level?

## **1.4 Purpose of the study**

The study sought to:

- examine how do perceptions of learners influence the choice of a subject when registering for examinations.
- identify factors that influence learners' perceptions regarding registering for Principles of Accounts examinations at Ordinary Level.
- establish strategies that can be instituted to persuade learners to register for examinations in Principles of Accounts.

## **1.5 Significance of the study**

This study is of paramount importance not only to the learners, educators, teachers, parents, school heads and curriculum developers but also to the researcher as it assists the researcher in comprehending the learners' perceptions resulting in their reluctance to register for examinations in Principles of Accounts at Ordinary Level. The research guides learners, teachers, parents, school heads as well as curriculum developers.

### **1.5.1 Curriculum developers**

The curriculum developers would be aware of what to review in the curriculum in secondary schools. The findings will also enable the curriculum developers to be familiar with the perceptions of learners towards Principles of Accounts.

### **1.5.2 School heads**

School heads would be made to understand perceptions held by pupils resulting in low registrations for examinations in Principles of Accounts. This will enable them to implement strategies to persuade learners to register for examinations in Principles of Accounts.

### **1.5.3 Educators**

It is envisioned that the research will also aid teachers with skills that will enable them to encourage and motivate pupils to register and sit for Principles or Accounts at Ordinary Level. Teachers should be encouraged to quest for more knowledge on the subject matter thereby ensuring competence and professional growth in the teaching of Principles of Accounts. Teachers will possibly secure ways of encouraging the registration of the subject and in the process clearing the misconceptions on the subject by learners.

### **1.5.4 Learners**

This study will be helpful to learners in clearing the misconceptions and the perceptions they hold towards registering for examinations in Principles of Accounts.

As such, the research will be significantly informative to all the stakeholders who will be empowered to give value to the subject to ensure significant rise in registration figures for examinations.

## **1.6 Assumptions**

After observing that there is reluctance by learners in registration for Principles of Accounts, the researcher assumed that learners do not register due to the following,

- Learners have a negative attitude towards Principles of Accounts.
- Teachers do not use appropriate teaching and learning methods and activities in Principles of Accounts.
- Some teachers lack knowledge of the subject content.
- Schools have inadequate resources and skilled manpower to teach Principles of Accounts.

### **1.7 Limitations of the study**

The research was carried out in four schools in the cluster and securing accurate information was compromised. Time and resources to visit all the schools in the cluster was a limiting factor. There was reduced validity and reliability since most excluded schools could provide useful and important information. Responses provided by the schools under study did not provide accurate information for fear of exposing important information such as results analysis of their schools. Learners provided information whose credibility might be questionable. Nevertheless, the researcher utilized the available time to gather as much useful information for the study. Varied research instruments such as interviews and questionnaires were used to enable the collection of adequate information. The researcher was strict on time management in order to collect as much data so as to counter the above limitations. The researcher made sure that all instructions to be used were free from ambiguity and indistinctness so that time would be reduced in explaining the instructions to the respondents. Simple and straight forward questions were used to gather information.

### **1.8 Delimitations of the study**

The study focused on the perceptions held by learners resulting in their observed reluctance to register for Principles of Accounts examinations at Ordinary Level in Watershed Cluster in Marondera District. Findings and realizations of the study may not necessarily be generalized to other parts of the country and neither can the findings be universalized. The research focused mainly on the perceptions of learners without considering other problems witnessed in schools that may affect student enrolment in registering for Principles of Accounts examinations at Ordinary Level.

## **1.9 Definition of terms**

**Accounting:** the process of recording business transactions in the books of accounts, classifying and summarizing the transactions as well as communicating what would have been learnt.

**Principles of Accounts:** It is the broad underlying concepts which guide accountants when preparing financial statements.

**Attitudes:** position as indicating action, mood and feelings of people in regards to what influence their behavior.

**Competence:** an individual characteristic relating to sufficient skill, ability and qualifications.

**Curriculum:** the set of courses, coursework and the respective content offered at a school.

**Perception:** conscious understanding of something.

**Reluctance:** unwillingness to do something.

**Registration:** signing up to sit for a public examination.

## **1.10 Summary**

The chapter outlined the research problem which was on the perceptions of learners who do not register for examinations in Principles of Accounts at Ordinary Level in secondary schools in Watershed Cluster in Marondera District. Research questions, the background to the study, the limitations and delimitations to the study were presented. The background to the study indicated that enrolment figures for examinations in other optional subjects are relatively higher than for Principles of Accounts. The next chapter will dwell on literature review on the problem under study.

## **CHAPTER 2**

### **REVIEW OF RELATED LITERATURE**

#### **2.0 Introduction**

Green et al (2006) said that literature review is facts or occurrences of what has been published on a topic by accredited scholars and researchers. Creswell (2007) asserts that literature review is a discourse or composition on which a commentary is written by someone to consider critical points of the authentic knowledge including substantive findings, theoretical and methodological contributions to a particular topic. Singh (2007) defines literature review as basically a text of a scholarly paper including current knowledge, substantive findings and methodological contributions to a particular topic. This chapter presents literature related to why learners do not register for examinations in Principles of Accounts.

#### **2.1 Factors influencing learners' perceptions regarding a subject**

##### **2.1.1 Lack of Career Education**

According to Anson (2000), career education is a process where learners become successful and be educated through different opportunities that will enable them to explore a variety of careers and different options for their future. These opportunities should then help the learners to be able to select the subjects of their own in relation to a career they would want to pursue in the future (Anson, 2000).

Shahid (2007) noted that teachers are implementers of the curriculum. The schools should help learners or guide their learners whilst they are at school. These teachers should put an effort, fight for and make sure guidance and counseling lessons are put on timetable and allocated same time as other subjects on the timetable (Akintande, 2012). The guidance and counseling lessons should be fully utilized on guiding learners on the importance of all the subjects on the timetable

and why they are important to them since the world is dynamic. Teachers as the curriculum implementers, they should be role models of the subjects they teach to motivate learners realize the importance of all subjects in their lives (Akintande, 2012).

The researcher noted that in Watershed Cluster few schools had received career guidance sessions from the Ministry of Labour Manpower Development in 2013 and 2014 only. This is a clear indication that learners are lacking career education in schools. As a result they are just learning subjects just for the sack of learning and not knowing why all the subjects are important to them. According to Kumar (2005), parents and guardians play a pivotal role in their children's lives. Teachers and parents are responsible for guiding and counseling their children and learners both at home and at school (Kumar, 2005). Failure to educate learners on career education may be a contributing factor in low registration for examinations in Principles of Accounts at Ordinary level.

### **2.1.2 Educational Policy**

A policy is a method by which any institution is administered or a method by which the government and affairs of a nation are or maybe administered (Macmillan School Dictionary). As such educational policies are included on the administration of the nation and are implemented in the schools. According to the Secretary's Circular number 3 of 2002 which is a policy that was implemented, Accounting is not a compulsory subject like Science, Mathematics and English but rather an optional subject; hence learners may regard the subject as of less importance to them as compared to other compulsory subjects. As a result, if a learner is facing difficulties or is having challenges with Principles of Accounts may decide to drop it. The policies might nobly affect registration figures for examinations at 'O' level in Principles of Accounts.

Of note, the Education Act (1987) state that Mathematics, English and Science are an imperative condition for employment. This impact negatively on those learners doing Accounting as the learners may view the subject as not important when searching for employment. Rodeiro (2007) noted that it is the importance of learners' attachment to a subject that influences the choice of a subject. This importance attached to a subject may contribute to low registration figures for national examinations. Learners register for examinations in which they would have attached importance to them. Only a few learners may register for the subject maybe because they had no any other choice.

The policy makers need to consult other stakeholders when drafting and implementing some policies so that the policies are accepted by the public. Currently in Zimbabwe the curriculum is now includes sections were schools are expected to teach and equip learners with business-minded skills which will enable them to fit in the society. It is difficult and costly if Accounting is of less importance to some learners. Accounting becomes important when there is a financial problem that needs to be solved financially (Kwak 2009).

Principles of Accounts at Ordinary Level is not offered in some schools because the curriculum is too wide that it may be difficult for schools to accommodate it on the timetable. Schools may decide to give priority to subjects that are not costly and are not affected by resource constraints (Nhundu, 2007). All secondary schools in Zimbabwe were allocated books for the six compulsory subjects excluding Principles of Accounts may decide not to offer the subject.

### **2.1.3 Learners' perceptions**

Akintade (2012) said that learners' personal actions towards the subject have impacts on their performance and interests in their lives. The learners' notions or ideas towards Principles of Accounts may affect registration for examinations at 'O' level. If a learner feels that Principles of

Accounts is difficult even if he or she has been passing from form 1, there are chances that the learner may not register for examinations in pupil Principles of Accounts at Ordinary Level. Some of the noted dropouts Principles of Accounts were caused by negative attitudes towards the subject. Rodeiro's (2007) study highlighted that the choice of a subject is affected by the attachment and importance of the subject. The value of a subject and the levels of difficulty may affect the registration figures for examinations ( Morrison, 2006).

#### **2.1.4 Availability of resources**

Akintade (2012:2) refers to influence as excellence or power to have an impact on the character of another person. Resources can have a positive or negative impact (Safor, 2010). As such, availability of resources in schools may influence the learners' feelings towards a subject.

##### **2.1.4.1 Human resources**

Schools in Zimbabwe have been affected by staff turnover rate. Clarke (2005) defines turnover as the degree or extent at which teachers are retained in schools. Experienced and skilled teachers in Accounting have left the countries to other countries in search for better remuneration, leaving some schools manned by Accounting less experienced and unqualified teachers. Moyo and Mumbengegwi (1995) highlighted that teachers' qualifications are important to the production of quality of education. Accounting pays highly in the private sector; therefore, Accounting teachers are at their stations for a shorter period of time and spend the greater part of their time looking for a better remuneration (Asaolu, 2000).

Bajah (1975) quoted by Akintade (2012:2) said: "It is an educational truism that a teacher, graduate or non-graduate can only teach what he or she knows". School heads should make sure make sure that they have qualified and experienced personnel in the schools to teach the learners. Asaolu (2000) said that accounting is being taught by inexperienced and unqualified teachers to

teach the subject. Teachers have a tendency of brushing away the questions asked by the learners if they are not well versed with the topic (Jackling, 2005). This demotivates the learners and may affect registration figures for examinations. The Public Service Commission should employ teachers who are qualified to teach in their specialized areas. Teachers qualifications are important for they have an impact on what is going to be taught to the learners (Jackling,2005). Learners may not do the subject where they feel or know that the teacher is not experienced, hence, the registration numbers for examinations may fall. Asaolu (2000) highlighted that the relationship between the teacher and the learners has an impact on the subject. The teachers' behavior, his/ her explanations, the way the teacher expresses himself/herself when delivering the lessons impacts positively or negatively on the learner and the subject (Akintande, 2012). The researcher noted that learners may end up dropping Principles of Accounts from all the subjects that the learner has been doing.

Principles of Accounts teachers and learners are not equipped with adequate textbooks and they face challenges in terms of relevant and adequate resources to use during teaching and learning (Asaolu, 2000). Since Principles of Accounts is not one of the compulsory subjects it is less funded and receives less priority in the schools the resources allocated in terms of textbooks are very few. Researchers have shown that Technical Vocational subjects like Accounting are very expensive to offer (Misozi et al 2013). The teachers may end up teaching the practical aspects together with the theory aspects and learners may fail to grasp the concepts and resultantly end up dropping the subject for examinations.

According to Jackling and Calero (2006:419), "The education system should try to achieve maximum internal efficiency in the management, allocation and use of resources so as to increase the quality of education and even enrolment figures". Lack of adequate textbooks

becomes a problem mainly on the learners who would want to revise so as to grasp and understand the concept taught before on their own. Saeman and Crooker (1999) say that textbooks help learners improve on their own learning. Accounting is a practical and number oriented subject that requires a lot of practice (Cohen and Hanno, 1993). As a result Accounting learners face difficulties when they want to revise without adequate resources (Das, 1994). However, high text book learner ratio may contribute to low registration figures for examinations of a subject. Adequate funding and provision of enough resources may encourage and motivate learners to do the subject.

### **2.1.5 Parental influence**

Parents and the society at large may influence registration figures of a subject. Learners' choices of subjects are affected by parents or guardians (Das, 1994). Parents or guardians may decide for the learners on which subjects to write and not which not to write. These decisions affect the enrolment figures for examinations of a subject. Learners tend to follow the decisions made by their parents or guardians for them and not to follow their own path (King and Kitchener, 1994). Parents tend to encourage learners to do subjects that are linked to their professions and parents who may not have the privilege to study Accounting may discourage and demotivate learners towards studying the subject (Salagbade et al, 2013). It is the responsibility of the parents and guardians to guide their children on choice of subjects.

### **2.1.6 Job Requirements for Accountants**

According to Suleimann & Moheizer (2006), one has to possess the qualifications for the job requirements to be accepted for the job. Accounting is not an exception. These job requirements may impact negatively on learners and they may develop a negative attitude towards Principles of Accounts. (Fiske & Taylor, 2013). Learners may develop perceptions that the job

requirements are so challenging, complex, requires intelligent people, monotonous and routine and a non-stop activity (Wessels & Steenkamp, 2009). These wrong perceptions may contribute to the low enrolment figures for examinations in Principles of Accounts at Ordinary Level.

### **2.1.7 Labeling and Stereotyping**

Robins (2005) alluded to the fact that labeling and stereotyping have an impact on the learners. Negative stereotyping about Accounting might fail to lure the gifted learners to do the subject in their large numbers (Schlee et al, 2007). Accounting learners are believed not to innovative and creative because of monotonous repetitions with figures. Contrary to such negative stereotyping on accounting learners, Azevedo et al (2008) described Principles of Accounts learners as more organized and principled as they religiously abide to set standards, principles and conversions.

Cohen and Hanno (2000) identified the inseparable relationship among attitudes, behavior and beliefs where they described person's behavior as the individuals' attitude towards behavior and how he or she perceives the society. In support, King and Kitchener (1994) highlighted that learners largely believe that Principles of Accounts because of its nature is highly structured that disputes doubt and uncertain are in existence. Das (1994) noted that most lecturers at business school generally have their competences suffering from a sense of inadequacy in developing critical analytical skills among learners. Resultantly, it would be difficult for learners to become experts in aspects highly structured to solve problems in accounting, calculations, definitions, information research and authoritative pronouncements rules (Das, 1994). Contrary to such beliefs, Saemmann and Crooker (1999) described Accounting as highly interesting if it is not viewed from an angle of being too highly structured, solitary and rule -oriented.

Most societies believe that professions that are socially, psychologically and physically tasking require high levels of dedication and are usually a privilege for men whereas there are more

women than men (Marira, 1991). Such perceptions have resulted in women failing to climb the ladder to reach the top hierarchy of several organizations (Chengu, 2010). Sarfor (2010) suggests that for one to be qualified in typical areas such as accounting, he or she should have the capacity to clear from complication or difficulty and be ever prepared to be closely examined.

Momsem (2000) reached a conclusion that fear of negative consequences and fracture reputation read from the newspapers, failures and scandals associated with accountants or companies, has impacted negatively on learners looking forward to be accountants. Jackling and Kenely (2009) says that as long as people undermine the importance of the accounting profession and its ethics, their view impacts negatively on the learners. This may also result in learners reluctant to enroll, register and study the subject as a major area at any level.

Learners may feel that Principles of Accounts is full of calculations characterized by monotony, without change and variety (Marira, 1991). Auyeng and Sands (1997) highlighted that learners who did not do Accounting view the subject as full of numbers. Venderzyk et al (2002) says that learners who do not do accounting regard accounting as a profession which provides career opportunities to those familiar with figures without room for team work. Sangster and Wilson (2013) described Accounting as an outcast, despised by the society whose mere presence brings down the quality of the education at academic halls. Thus, similar to perceptions held by learners leading to reduced interest in registering for examinations at Ordinary Level. In a bid to dispel the negative perceptions on Principles of Accounts, Sangster and Wilson (2013) came up with a view for Accounting teachers, curriculum developers education and accounting professional on how to liberate the Accounting curriculum so as to equate the subject to other subjects. Cohen and Hannon (2000) discovered that some learners view Accounting as a subject that rewards highly and creates chances for personal development encompassing more career choices in the

business field. Auyeng and Sands (1997) expressed that Accounting offers a deep view on education for innovation and entrepreneurship reasoning coupled with competences in business globally.

### **2.1.8 Negative attitudes**

Lin and Fawzi (2006) points out that belief by learners, intentions and attitudes largely influence their choices of subjects. Sullivan and Benke (1997) alluded that Principles of Accounts content is narrowly focused and orderly concerned with the technicalities of the double entry system, and learners may in consequence, develop negative perceptions about the subject. Learners may generally believe that Principles of Accounts is tough and as such negative attitude towards the subject affects the learners' interest in registering for Principles of Accounts at Ordinary level. Whether or not the learner is good at the subject during the course of study, he or she may have reservations towards registering for the final examinations.

A sizeable number of learners expressed that there is no creativity in studying Principles of Accounts since the subject is predictable and one has to follow the principles. In support of this belief, Sugahara and Boland (2006) assert that accounting is narrow such that learners are not challenged and they fail to think creatively and develop questioning assumptions. At the end, learners may not register for examination in Principles of Accounts to pursue a career which is obviously routine, too procedural and generally boring (Boland, 2006). Thus, learners become reluctant to register for examinations in Principles of Accounts at Ordinary level.

## **2.2 What can be instituted to persuade learners to register for examinations in Principles of Accounts?**

### **2.2.1 Career Guidance**

According to Anson (2000), career education is a process where learners become successful and be educated through different opportunities that will enable them to explore a variety of careers and different options for their future. It is against this background that schools authorities see to it that career guidance sessions are offered from Form one. Schools can invite role models, prominent and successful persons in the Accounting area so as to motivate pupils to emulate them. Auyeng (1997) suggests that career guidance is pivotal in shaping the choices of careers so parents and teachers should lay by a firm foundation for career choices especially in the Accounting field.

Principles of Accounts at Ordinary level should be valued equivalently to other core subjects. The subject was excluded from a list of six core subjects according to the Ministry of Education, Sport, Arts and Culture Permanent Secretary's Circular number 3 of 2002. Schools heads, accounting teachers and other accounting professionals should fight for Principles of Accounts to be fall in the core subjects' pool that learners are obliged to take it up seriously and register for the final examination.

The 1987 Education Act identified Mathematics, English and Science as the only three pre-requisite subjects for employment at Ordinary Level. The Act impacted negatively on Principles of Accounts as of less importance when comparing it to Mathematics, Science and English. During the period between 2012 and 2013, the country witnessed the United Nations Children's Fund (UNICEF) donating textbooks for the six core subjects at ordinary level in support of the Educational Policy leaving out Principles of Accounts. Relatedly, adequate recognition, funding

and provision of extended learning material may attract learners to register for Principles of Accounts because they prefer extended reading and studying on their own in revisiting studied areas.

In an effort to emancipate Accounting curriculum, Sangster and Wilson (2013) came up with a view that supports the Ordinary Level and Advanced Level syllabuses for accounting teachers, accounting professionals and the policy makers to formulate how best the subject can be of importance to learners. These strategies, when implemented, will promote the development of critical thinking and analytical approach to the teaching of Accounting. (Sangster and Wilson) Learners should be exposed to a variety of teaching methods to discover and construct knowledge on their own (Morrisson, 2009). Venderzyk et al (2002) suggests that accounting teachers should offer learning in accounting aligned to real life problems. Learners should be introduced to simple Principles of Accounts aspects from Form 1 level and then proceed to immediate and complex structured aspects of Principles of Accounts at higher levels of learning as to create and stimulate interest (Venderzyk et al, 2002). The Principles of Accounts teachers should mark the learners' work in time, interact with learners in class whenever they face challenges on difficult aspects of the subject, organize and mentor accounts learners workshops (Auyenge and Sands, 1982).

### **2.3 Summary**

Literature related to the problem was discussed in this chapter on the perceptions held by learners on why they do not register for examinations in Principles of Accounts at Ordinary Level. Factors discussed include non-availability of enough resources, parental influence, lack of career guidance, general stereotypes and misinformation regarding learning a subject.

Educational policies and the availability of resources influence and motivate learners to register and sit for Principles of Accounts examinations at ordinary level.

## CHAPTER 3

### RESEARCH METHODOLOGY

#### 3.0 Introduction

This chapter explained the research procedures adopted for the study. The chapter dwells on how the research was carried out with emphasis on the research design, the population, sample and sampling procedures as well as the procedures which were followed in data collection. The data analysis plan is also outlined.

#### 3.1 The Research

Research is an academic activity and as such the term should be used in a technical sense (Singh, 2007). According to Woody (1999), research comprises defining and redefining problems, formulating hypotheses or suggested solutions; collecting, organizing and evaluating data; making deductions and reaching conclusions; and at last carefully testing the conclusions to determine whether they fit the formulating hypothesis. A research design, according to Chiromo (2009) refers to a systematic plan used for directing the data collection methods and analysis procedures. According to Kumar (2005), a research design is the arrangement of conditions for collection and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedure. Dawson (2002) states that the research design is the conceptual structure within which research is conducted and it constitutes the blueprint for the collection, measurement and analysis of data. As such, the design includes an outline of what the researcher will do from writing the hypothesis and its operational implications to the final analysis of data (Dawson, 2002). A research design is, therefore, an arrangement that gives specifications on the methods and procedures to be followed when collecting and analyzing data.

The researcher employed the descriptive research design to establish the learners' perceptions regarding registering for Principles of Accounts examinations at ordinary level.

According to Kummar (2005), the descriptive survey research design entails rendering present circumstances and relationships, opinions, ongoing processes, effects that are evident and developing trends. Saunders et al (2003) define descriptive survey as a method which looks at intense accuracy at the phenomena of the moment and then describes precisely what the researcher sees. Adanza (2004) says the descriptive survey design is a method of research designed to enable the researcher to gather the present state of a situation or affairs. The descriptive survey research design, therefore, focuses on the present, the past situations and experiences, situations that are likely to change focusing factually accurate picture of data (King and Kitchener, 1994). Cohen et al, (2000) concurred in defining descriptive survey research design as a method used that to describe and interpret trends, conditions, relationships, opinions, processes and effects of an issue.

The researcher employed the descriptive survey research design in order to observe the participants under an environment that will not be manipulated (Best and Khan, 2000). Face to face interview schedules and a questionnaire were employed to establish the learners' perceptions on their reluctance to register for Principles of Accounts at ordinary level. There was need for sampling in order to generalize findings since the research design used permits only after scrutinizing a sample drawn from the population (Adanza, 2004).

The researcher used the descriptive survey to establish the learners' perceptions on why they do not register for examinations in Principles of Account at ordinary level. Cohen and Hannon (1993), stressed that descriptive survey answers to questions not only what but why. Meaning survey promotes the strict analysis of any situation even when collecting important information

within a short space of time. The descriptive survey research design aims at bringing out the facts and the exact picture of any given population (Harves, 2008). According to Creswell (2007), the descriptive survey research design seeks to describe the best of a phenomenon. The researcher managed to execute an in depth and a detailed study because there was room to pose questions. The researcher deemed the descriptive survey research design as the best design to collect data for this particular study.

### **3.2 Population**

Population is defined by Best and Khan (1995) as the unit, elements or objects defined prior to choosing a sample. According to Hartl (2007) population is the number of all the organisms of the same group or species, which live in a particular geographical area. The population of the study from which the researcher obtained data from comprised and heads of commercial departments teachers teaching Accounting and non-accounting learners. Macgreen and Woodall (1998) aver that aggregated elements defined prior to selecting a sample is the population. Thus, the universe from which the subjects of research are to be drawn. The researcher used these respondents so that the results would be tested on a more focused target and uses the findings that may arise so as to change the figures in registration for examinations in Accounting at Ordinary Level in Watershed Cluster in Marondera District.

The researchers study had a population of 140 respondents. The researcher then selected a sample of forty respondents which comprised of four school heads four heads of commercial departments and thirty-six non accounting learners.

**Table 3: 1: Research data**

<b>TARGET GROUP</b>	<b>TARGET POPULATION</b>	<b>SAMPLE</b>
Heads of Commercial Departments	9	4
‘O’ Level learners not registered for Principles of Accounts	91	36
<b>TOTAL</b>	<b>100</b>	<b>40</b>

### **3.3 Sampling**

According to Chiromo (2009), sampling is based on inductive reasoning; it involves making observations from the population where conclusions and generalizations can be drawn basing on the observations made. A sample is a smaller group or subset of the population (Chiromo, 2009). A sample is basically defined as a smaller group or subset of the population selected (Cresswell, 2007). Haralambos and Holborn (1990) say that a sample is simply a part of a large population. Thus, a sample is selected to represent the population under study (Marshall and Rossman, 2006). Participants in a chosen sample represent the population under study. Best and Khan (2000) describe sampling as a small part of the population that can be examined and analyzed in an effort to find out how the population as a whole looks like. Thus, sampling is ensuring that findings from the selected subset from the population can be generalized to the entire population. (Singh, 2007).

### **3.4 Sampling Procedures**

Sampling according to Borg and Gall (1989), is defined as the selection of some part of an aggregate or totality on the basis of which a judgment or inference about the aggregate or totality is made. In other words, it is the process of obtaining information about an entire population by examining only a part of it. The researcher used simple random sampling and purposive sampling to enhance validity and reliability. Purposive sampling was used in choosing the four heads of commercial departments and Principles of Accounts teachers as part of the sample. Johnson and Bergin (1983) describe purposive sampling as judgmental because characteristics of interests were specified by the researcher. Simple random sample is described by Kumar (2008) as a sampling technique that guarantees that all the members in the population have a probability of being selected. Thirty-six non-accounting Ordinary level learners were selected using simple random sampling. The sampling procedure used eliminates bias between the selected cases. Results are generated from simple random sampling external validity is enhanced.

### **3.5 Research Instruments**

Morrison (2009) defines research instruments as tools employed to gather data which is vital in finding responses to the phenomenon under study. The researcher used questionnaires for non-accounting learners and interviews for heads of commercial departments and teachers of Accounting to collect data for analysis.

#### **3.5.1 Questionnaires**

Chiromo (2009) defines a questionnaire as an inquiry which contains efficiently compiled, organized and sorted enquiries that are administered to the selected sample representing the population. According to Bell (1993), a questionnaire is a research instrument consisting of a series of questions and other prompts for the purpose of gathering information from respondents.

A questionnaire enabled the researcher to obtain large amounts of information from the respondents. Questionnaires have advantage over some other types of surveys in that they are cheap, do not require as much effort from the questioner as verbal or telephone surveys, and often have standardized answers that make it simple to compile data (Burns, 2010). The researcher decided to use the questionnaire as an instrument for data collection because it has few shortfalls. The questionnaire was administered to the sample learners who did not register for Principles of Accounts at Ordinary Level. The questionnaire is generally convenient and economical to administer (Cohen and Manion, 1989). It was not time consuming by nature hence it allowed the administrators and participants to run through it in a short space of time to desired convenience of the researcher. The researcher hand delivered the questionnaires which were collected on the same day. A pilot test was carried out before the questionnaire was administered to the sample to ensure perfection in the question being asked. (Harves, 2008).

### **3.5.2 Interviews**

An interview, according to Morrison (2009), is a session where oral question are asked and answers are given. The researcher interviewed the heads of commercials departments so as to complement data obtained from the questionnaires from non- accounting learners for the purposes of triangulation (Harves, 2008). The researcher enabled to gain assurance on the validity of the data that is collected through corroboration of findings from the different methods used to collect data through triangulation (Cohen and Manion 2000). The interview method was strengthened by its flexibility to alter the questions when necessary and the opportunity to seek further clarifications on grey areas (Harves, 2008).

An interview according to Foddy (1994), involves transferring information from the interviewee to the interviewer. Face to face interview helped the researcher gather information that she could

not get from questionnaires. (Singh, 2007). Follow up questions were asked to enable the respondents to open up and elaborate and make more contributions. The researcher gained a deeper insight into the problem through interviews unlike with questionnaires (Chiromo, 2009).

However, the disadvantage of the interview method is that respondents are prone to tell the researcher what he or she wants to hear or align themselves to socially desirable responses which are also termed as social desirability (Chiromo, 2009). There is always a possibility that learners may respond in a manner that they are like acting instead of responding in the way they exact way they think (Foddy, 1994). Participants may not feel free to express their minds maybe for fear of victimization hence the researcher had assured them of confidentiality as they were responding to the questionnaire (Chiromo, 2009). To do away with these setbacks, interviews were used to compliment the questionnaire (Chiromo, 2009). The researcher also posed simple and direct questions which required easy and direct responses.

### **3.6 Data collection procedure**

The researcher sought an introductory letter from the Department of Applied Education at Midlands State University seeking permission to carry out a research in Marondera District. She obtained another letter from the Ministry of Primary and Secondary Education Marondera Provincial Offices to allow her to conduct the research in Watershed Cluster in Marondera District. Permission was also sought from school heads where the research was conducted. The researcher administered questionnaire and interviews personally. The researcher formulated appropriate questions for the questionnaire on why learners do not register for examinations in Accounting at Ordinary Level. The questionnaires were administered to the targeted respondents. The researcher ensured confidentiality to the respondents by not writing their names on the questionnaires. The researcher collected the questionnaires from the respondents.

### **3.7 Data presentation and analysis plan**

Gibbs (2002) defines data analysis as a process where data is organized with the intentions of identifying and assessing trends that exist, that are meaningfulness and significance therein. The researcher analyzed data so as to establish solutions on why learners do not register for examinations in Principles of Accounts. Data were illustrated by figures, tables, and graphs in chapter four. Descriptive analysis was employed to describe the data that was collected.

### **3.8 Summary**

The chapter outlined the research methodology used in this study. Research design employed, sample and sampling procedures used, the target population, research instruments used, data collection procedures, and the data analysis plan were discussed in this chapter. A descriptive survey research design was chosen for this research while questionnaires and interviews were the selected research instruments. Letters were sought from the Midlands State University and the Ministry of Primary and Secondary Education for the researcher to obtain permission to gather data. Permission from school heads was also sought. The next chapter is going to dwell on data presentation, analysis and discussions.

## CHAPTER 4

### DATA PRESENTATION, ANALYSIS AND DISCUSSION

#### 4.0. Introduction

This chapter focuses on the data presentation, interpretation, analysis and discussions on the findings on the learners' perceptions on why they do not to register for examinations in Principles of Accounting at Ordinary Level. The respondents were HODs and teachers of Accounting and non-accounting learners from the target schools where the findings are relied on the data that was collected through questionnaires and the interview method.

#### 4.1 Demographic data

Table 4.1 below shows the respondents that were interviewed and those that completed the questionnaires by gender.

**Table 4.1: Distribution of participants by gender**

SCHOOL	INTERVIEWS WITH HEADS OF COMMERCIALS DEPARTMENTS		QUESTIONNAIRES FOR LEANERS		TOTAL
	M	F	M	F	
1	1	0	6	3	10
2	0	1	4	4	9
3	1	0	4	5	11
4	1	0	5	5	11
	4		36		40

The above table shows how the research instruments were distributed among the participants. The researcher administered the questionnaire and the interview to a sample of forty participants without challenges. Interviews were carried out with 4 commercial heads of departments, 3 males and 1 female. Questionnaires were distributed to 36 participants from the 4 schools, 19 boys and 17 girls.

## **4.2 Presentation of findings**

### **4.2.1 Research question 1: How do perceptions of learners influence choice of subjects when registering for examinations?**

The researcher asked the above question in order to find out factors influence learners' perceptions regarding registering for Principles of Accounts for examinations at Ordinary Level in Watershed Cluster in Marondera. The responses to the research question were provided by questions number 1, 2 and 3 on the interview guide for the heads of Commercial department.

#### **INTERVIEW DATA**

**Question 1:** How many form four classes do you have at your school?

**HOD1:** *"We have eight form four classes here"*.

**HOD 2:** *"Six classes"*

**HOD 3:** *"Only two classes"*

**HOD 4:** *"Two classes"*

From question 1, the researcher gathered that Watershed Cluster has eighteen form four classes.

**Question 2:** How many form four classes are doing Principles of Accounts?

**HOD 1:** *"From the eight classes only two are doing Principles of Accounts."*

**HOD 2:** *“Three classes are doing Principles of Accounts”.*

**HOD 3:** *“Both classes are doing Principles of Accounts”.*

**HOD 4:** *“One class”.*

From question 2, the researcher gathered that out of eighteen form four classes in the cluster, only eight classes are doing Principles of Accounts.

**Question 3:** What is the student-textbook ratio in Principles of Accounts at Ordinary Level at your school?

**HOD 1:** *“student –textbook ratio is one textbook as to five learners”.*

**HOD 2:** *“The ratio is very high here; one textbook is shared amongst ten learners”.*

**HOD3:** *“one text-book to nine learners”.*

**HOD 4:** *“one textbook to six learners”*

From the responses above, it can be noted that Principles of Accounts is not being offered across the board at ordinary level since it is not compulsory, but rather offered as an optional subject. Thus only those few who are exposed to the subject will register for examinations in Principles of Accounts at Ordinary Level or may opt for other subjects because of less value attached to the subject. However other factors of concern were brought up that need consideration as to the learners’ perceptions.

**4.2.2 Research question 2: What is/are the major factor(s) that influence the learners' perceptions regarding registering for examinations in Principles of Accounts at Ordinary level?**

The research was intended to find out from the Heads of Commercial Departments the possible factors that may influence the learners' not to register for examinations in Principles of Accounts at Ordinary level. The researcher got responses to question number 3 on the interview guide.

**QUESTION: Do you have adequate textbooks for Accounting at your school?**

**HOD 1:** *"No, we do not have enough textbooks in the school for Accounting".*

**HOD 2:** *"We have a few copies in the department which are not enough for all the learners doing Principles of Accounts".*

**HOD 3:** *"No, this is a small school and just a few pupils can afford to pay fees and Accounting textbooks are expensive and as a result we can't afford to purchase the textbooks".*

**HOD 4:** *"We do not have enough Accounting textbooks and only one class is doing Principles of Accounts where six pupils are made to share one text book because the school cannot afford to purchase some more textbooks because they are expensive."*

The responses from the HODs above indicate that all the schools in Watershed Cluster do not have adequate Principles of Accounts textbooks indicating a mismatch between learners and textbooks. This leads to less or no access to textbooks for regular practice for some learners.

**Table 4.2: Accounting textbooks by authors held at each school.**

<b>SCHOOLS →</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>AUTHORS</b> ↓				
A	12	10	10	14
B	3	2	1	2
C	1	1	-	1
D	1	-	1	2
E	8	12	12	10
F	2	1	1	1
G	2	3	-	2
<b>TOTAL</b>	<b>29</b>	<b>29</b>	<b>25</b>	<b>32</b>

The information in the table above shows the number of textbooks available in the schools under study. From the table above it can be noted that there are no adequate textbooks in the school under study in Principles of Accounts. There is a mismatch between textbooks and learners, the books do not tally with number of learners doing Principles of Accounts making it difficult for regular practice on the part of the learners.

The researcher also used the questionnaire to find the learners' perceptions on their reluctance to register for Principles of Accounts at Ordinary level. The researcher obtained and compiled the following information after data collection as findings:

**Table 4:3 Presentation of findings from non-accounting learners**

Total number of learners who attended schools where accounting was offered at Ordinary Level	32
Total number of learners who attended schools where accounting was not offered	4
Total number of learners who studied Principles of Accounts from form 1	25
Total number of learners who did not do accounting from form 1	11
Total number of learners who did not register for accounting at Ordinary Level	36

- ❖ The percentage of learners who did Principles of Accounts and did not register is  $25/36 = 69\%$
- ❖ Total number of learners who did not study Principles of Accounts where the school offered the subject as a percentage is  $11/36 \times 100 = 31\%$
- ❖ The percentage of learners who attend school where Accounting was not offered was  $4/36 \times 100\% = 11\%$

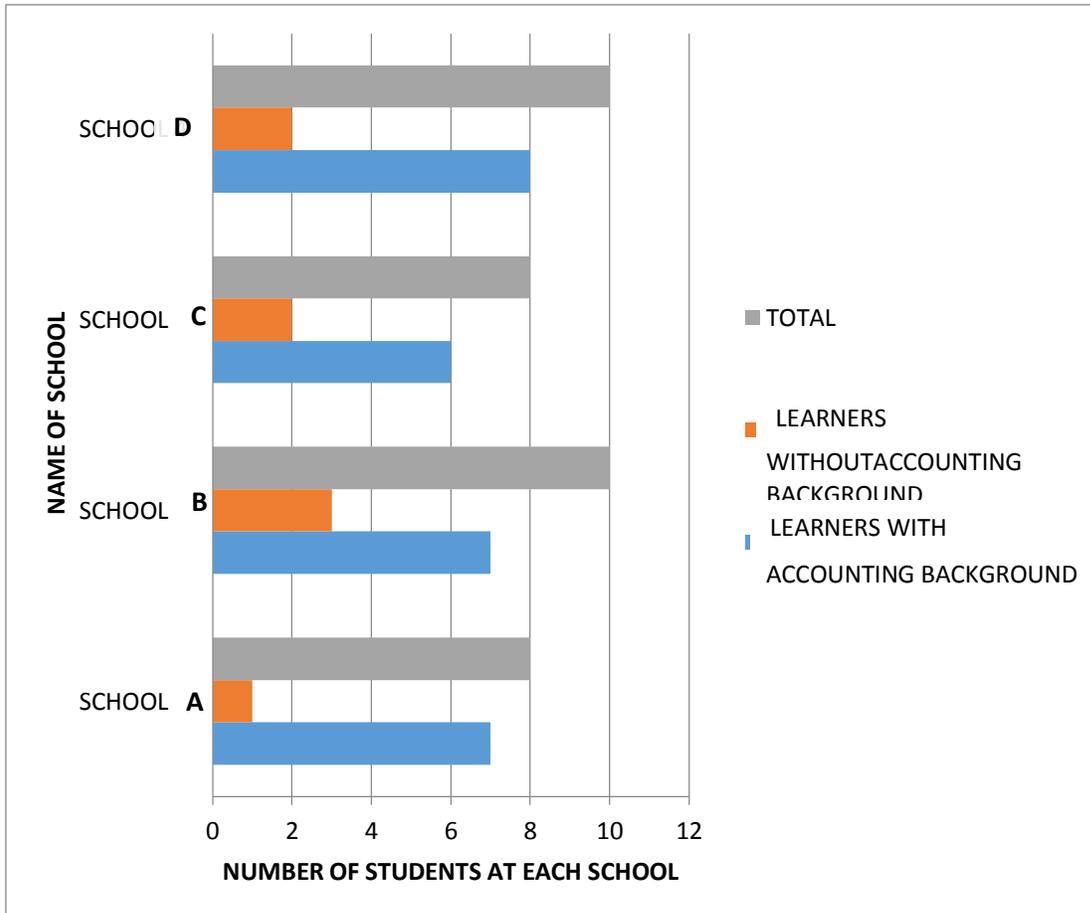
The researcher noted that some learners did Accounting from Form 1 but did not register for the subject for examinations at Ordinary Level. Some learners expressed the view that the subject is time consuming and some said that it's a difficult subject that is why they did not register for examinations.

**Table 4.3: Reasons for not registering for Principles of Accounts Examinations at Ordinary level**

<b>STATEMENTS</b>	<b>YES</b>	<b>NO</b>	<b>TOTAL</b>
Ambiguity in the subject	16	8	25
It is time consuming	10	7	17
I don't like my teacher's attitude	5	10	14
I do not have accounting background	9	24	32
The subject is number oriented	23	7	32
It is a difficult subject	14	4	18
Few learners pass Accounts at Ordinary level	18	8	26
It is a tiresome subject	2	6	8
There are no Accounting textbooks in the school	29	0	29
Accounting teachers are not competent enough	4	15	19

Table 4.3 above shows the responses from learners on why they avoid and do not register for Principles of Accounts at Ordinary Level. The sample's responses show that most learners are reluctant to register for Principles of Accounts mainly because of the shortages of textbooks.

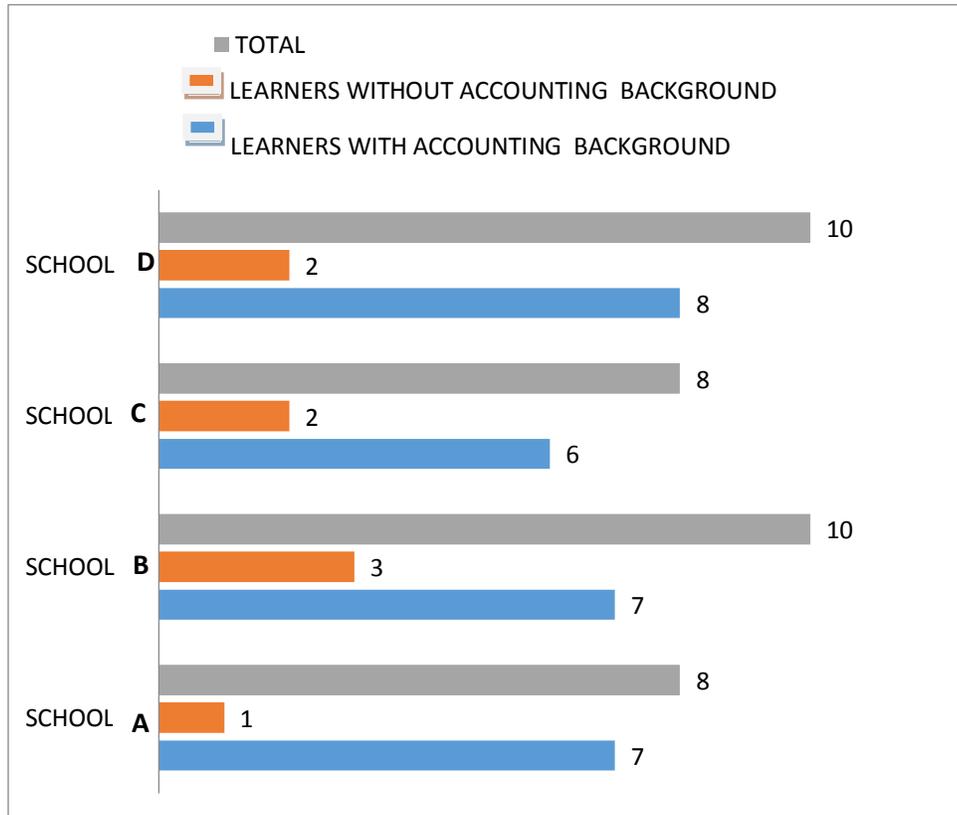
**Fig 4.1 shows the number of learners who studied Principles of Accounts but did not register for examinations at Ordinary level.**



**Fig 4.1 Learners with Accounting background**

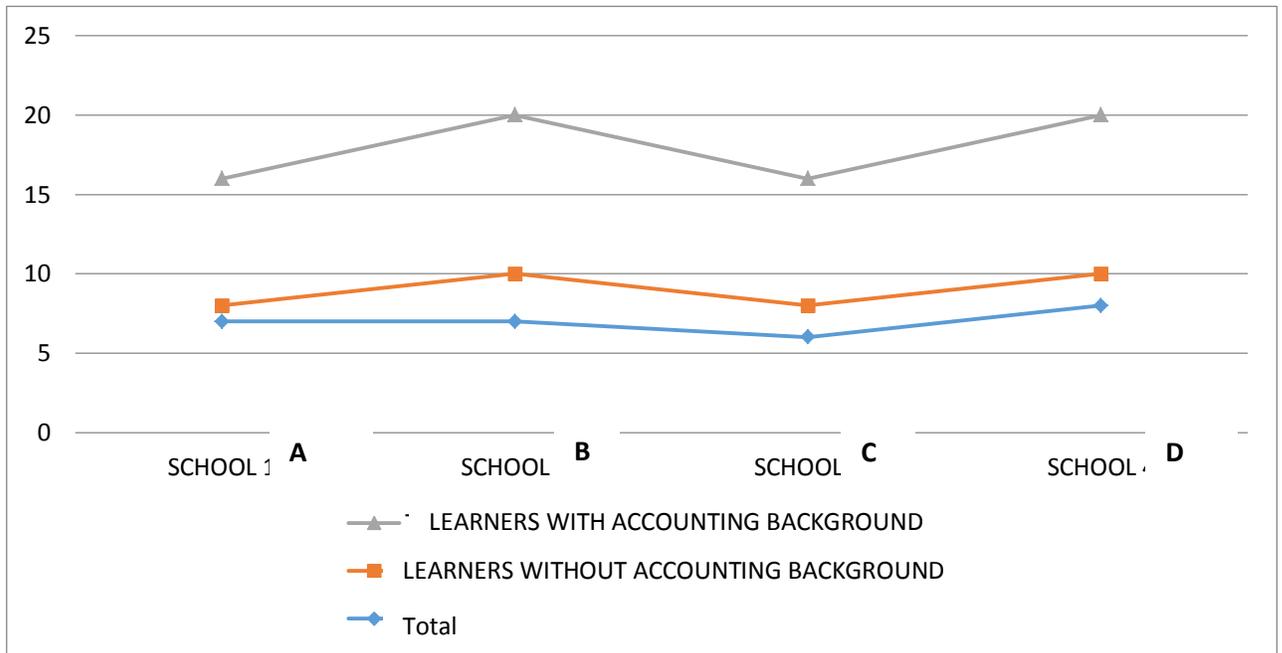
- ❖ From fig 4.4 above, the total number of learners who have Principles of Accounts background from who did not register for examinations at Ordinary level is 28. Therefore on average about 7 learners from each of the four schools in the sample did not register for Principles of Accounts
- ❖ The researcher found out that there were 8 secondary schools in Watershed Cluster which are offering Principles of Accounts at ordinary level. Therefore it can be

generalized that an average of about 56 learners in the cluster had Principles of Accounts background but they did not register for examination Ordinary Level.



**Fig 4.2 Learners without Accounting background at Ordinary level.**

- ❖ Out of the 8 secondary schools offering Principles of Accounts at Ordinary level in the Cluster, 16 learners in the district are likely not to have accounting background.



**Fig 4.3 Learners who did not register for Principles of Accounts at Ordinary Level.**

Fig 4.3 above shows the results of learners who did not register for Principles of Accounts at Ordinary Level in Watershed Cluster in Marondera drawn from the sample under study, from the 36 learners only 8 were exposed to Principles of Accounts from form 1, thus 28 of them had a chance to study from form 3 thereby limiting their chances of registering for the subject at Ordinary Level for examinations.

The researcher little or no effort is being put by Accounts teachers to fight for accounting to be a compulsory subject in the schools. Only a few classes in the school are doing Principles of Accounts. Teachers should encourage the members in the school who are responsible for curricula in schools to allocate Principles of Accounts enough time on the timetable.

### 4.3 Discussion

#### 4.3.1 What is/are the major factor(s) that influence the learners' perceptions regarding registering for examinations in Principles of Accounts at Ordinary level?

From the responses on the interview that was carried out with the HODs, it can be noted that most schools do not have adequate textbooks for Principles of Accounts. However, some HOD's said that the textbooks are too expensive such that most schools are not in a position to acquire adequate books for all learners, hence, affecting the enrolment and registration of Principles of Accounts for examinations at Ordinary Level.

From this study, the researcher also observed that Accounting is not made compulsory in schools especially at Ordinary Level. Less attention is placed upon the subject starting from the time that it is allocated on the timetable, inadequate text books that are acquired for the subject as well the fewer classes that are allocated the subject. Its exclusion from the list of core subjects makes it a subject of less value, hence this impacts heavily on the learners' reluctance to take the subject at advanced level.

The researcher noted that textbook/ learner ratio in schools was unfavorable. Taking for instance, school A with 40 (**Table 1.1**) Accounting learners in 2016, sharing one major textbook by some author A in the ratio of 1:3, whereas for school B the ratio was 1:4 for the same textbook. None under study had enough for Principles of Accounts; hence this discouraged and demotivated the learners study and register for examinations at ordinary level. Learners expressed the view that unavailability of enough text books in the school makes it difficult for them to practice more often on their own. Most learners expressed their concerns that they do not revise and learn on their own because of shortage of textbooks so they had to wait for the teacher to come and deliver the lesson.

These findings matched with what also obtained from the interviews carried out with the heads of commercial department who also echoed the same sentiments on non availability of textbooks in the schools. The respondents also were of the idea that few learners pass Accounts at Ordinary level, hence they prefer avoiding the subject.

Eighty five percent of the respondents believe that the subject is ambiguous hence, making it difficult to understand. According to King and Kitchener (1994), some learners are afraid of numbers. This leads to learners who are afraid of numbers not to do Principles of Accounting because it requires a lot of practice.

Some learners said that they did not register for examinations in Principles of Accounts because of the following reasons;

- ❖ Principles of Accounts textbooks are fewer than any other subjects in the school.
- ❖ Principles of Accounts teachers do not teach like some other teachers do.
- ❖ lack of adequate information regarding accounting careers and job prospects.
- ❖ Other learners said that accounting requires a lot of practice thereby limiting reading time of the other subjects
- ❖ Some said they do not need accounting since it is not one of the compulsory subjects

Adequate resources are needed to lure the learners in their numbers in doing the subject. Learners need time to read on their own on what they would have learnt in class. Accounting teachers should be innovative and creative to motivate the learners in class.

When schools fail to afford the purchase of adequate textbooks, learners are not motivated to learn as they will not have access to references where they are suppose to practice on their own and not register for examinations. There is need for the policy makers to pay attention to the

subject's requirements and make it a core subject, then learners would get motivated and register for examinations at Ordinary Level and further their studies in the Accounting.

#### **4.3.2 How do perceptions of learners influence choice of subjects when registering for examinations in Principles of Accounts?**

The researcher found out that learners sometimes affected by peer pressure, lack career guidance on the choice of subjects, availability of enough resources both at home and at school. Lin and Fawzi (2006) assert that children's career choices are influenced by their parents. Parents, because are also role models of their children; they impact either positively or negatively on their children's learning. Parents who have been exposed to Accounting before may discourage their children to take up Accounting and register for examinations. These job requirements may impact negatively on learners and they may develop a negative attitude towards Principles of Accounts. (Saemann and Crooker, 1999). Learners may develop perceptions that the job requirements are so challenging, complex, require intelligent people, monotonous and routine and a non-stop activity (Auyeng & Sand 1997). These wrong perceptions may contribute to the low enrolment figures for examinations in Principles of Accounts at Ordinary Level.

#### **4.3.3 What strategies can be instituted to persuade learners register for examinations in Principles of Accounts at Ordinary Level?**

The learners' responses indicated there is need for schools to avail enough resources to the learners for them to work and learn on their own than to wait for the teacher to come and deliver the lesson. The researcher noted that Accounting lessons are allocated enough time on the timetable because it is not a compulsory subject. There is also need for career guidance sessions to be held in the schools for the learners to be equipped with accurate information on job prospects

Some HODs said that the subject is lacking funding and the textbooks are expensive that the school cannot afford to purchase the textbooks and they end up resorting to the few available in the school and they just encourage their teachers to teach with what is available.

Teachers were of the view that parents should also be educated in career guidance for they have interests in their children's choice of subjects. Some children said that their parents are not aware of the benefits of the subjects that the parents had not been exposed to, so they regard the subjects as of less importance, hence, the need for career education to them.

#### **4.4 Summary**

This chapter focused on data presentation analysis and discussion from the learners' questionnaires and heads of commercials department interviews on why learners do not register for examinations in Principles of Accounts. The researcher found out that the major causes for learners not to register for Principles of Accounts at Ordinary Level in Watershed Cluster in Marondera District are: inadequate resources such as of textbooks, lack of career guidance, the learner's negative attitudes towards a subject and parental influence. The next chapter dwells on the summary of the research summary, conclusions, and recommendations made by the researcher.

## **CHAPTER 5**

### **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.0 Introduction**

This chapter focuses on the summary, conclusions and recommendations perceptions held by learners who do not register for examinations in Principles of Accounts at Ordinary Level I Watershed Cluster in Marondera District. The chapter provides a summary of the whole study, conclusions drawn from the answers on the research questions basing on the collected data. The chapter also suggests some recommendations in light of the conclusions.

#### **5.1 Summary**

The main thrust of this study was to investigate the perceptions of the learners who do not register for examinations in Principles of Accounts in Watershed Cluster in Marondera District in Mashonaland East Province. The study was successful because the researcher managed to collect information from the Commercial Subjects Heads of Departments who are also accounts teachers and learners who did not register for examinations at Ordinary Level. The objectives of the study were to;

- examine how perceptions of the learners influence their choice of subjects when registering for examinations
- identify factors that influence learners perceptions regarding registering for Principles of Accounts at Ordinary Level
- establish strategies that can be instituted to persuade learners register for Principles of Accounts at Ordinary Level.

The study focuses on the perceptions of learners on why they do not register for examinations in Principles. A sample of 40 participants was adequate to be representative of the entire population of 140 participants under study. Simple random sampling was used as the sampling technique. The interview and questionnaires were the instruments used to collect data. The collected data was presented in tables. Initially the researcher faced resistance to cooperate from non-accounting learners that derailed the study. The researcher carefully explained the importance of the study to the teacher, the learner, the school authorities, parents, policy makers and all interested stakeholders. The heads of commercial departments did not want to release information on results analysis that were to be used by the researcher in fear of exposing their schools. However, they started opening up as the interviews progressed. Fortunately, the respondents cooperate positively. The researcher explained the instruments in simple language and asked short and straight forward questions.

The researcher found out that from the interview conducted with the HODs, who are also accounts teachers, that there are no enough textbooks for Principles of Accounts in the selected schools under study and learners also echoed the same sentiments on textbooks. The learners said that accounting is number crunched, the subject is time consuming, the accounts pass rates in the schools are always low and that there are no other resources at their disposal for Principles of Accounts. The learners indicated that since Accounts is a practical subject that needs regular practice, it becomes difficult for them to study on their own to internalize and sustain their own learning thereby demotivating them and hence will not register for the subject for examinations.

## **5.2 Conclusions**

The researcher observed that generally the subject accounting is not being given equal value and attention like any other subjects at all levels. Principles of Accounts is not included in the list of

the “core subjects” and not even mentioned in the basic requirements for one to get employed like English, Mathematics and Science subjects. Most learners have generally considered the subject as optional as indicated by the findings from the questionnaires that were distributed where the subject was offered to just the few learners under study, thus making it not compulsory like any other subjects.

The researcher also found out that there is a plethora of factors that influence the learners’ perceptions not to register for Principles of Accounts at Ordinary level. Among them the major one as shown in Table 4.3 is non availability of textbooks. When there is a shortage of textbooks, learners are not able to study on their own, to research and also to enhance understanding. They will be forced to rely the teacher and also the teacher will be forced to resort to traditional teaching methods where the teacher is regarded as the source of information and the knowledgeable other so as to prepare learners for examinations.

It cannot be denied that Accounting is number crunched or it involves a lot of numbers, which is why most learners try to avoid it for examinations. It then becomes more difficult if textbooks are not adequate to enhance practice, hence making it more complicated and learners may decide not to register for examinations.

Some learners disagreed with the reason that lack of Accounting background makes learners to avoid the subject for examinations. It was observed that from the study, 78% of the learners in the sample had an accounting background from Form One level. The most interesting part is that, among the 78%, some of them had very good passes in both Mathematics and Accounting which made them legible to register for examinations in Principles of Accounts at Ordinary level. However, most of them chose not to register, mainly because of issues to do with shortages of textbooks in the schools. Therefore, generalizations on the learners’ perceptions on why they do

not register for Principles of Accounts examinations were mainly pointed towards lack of textbooks to sustain their own learning which will makes the subject to appear more ambiguous and difficult.

### **5.3 Recommendations**

The researcher suggests the following recommendations derived from the findings

- ❖ According to Asaolu (2002), it was noted that the major problem that inhibits development in Accounting in Nigeria is inadequate textbooks. This is also true in Watershed Cluster in Marondera District as this was observed by the researcher during in the study. School heads and the procurement committee should prioritize the acquisition of more textbooks so that learners have access to textbook so that they can read at their own time and make notes on their own. Text books are also needed to reduce high textbook- learner ratio so that every learner has access to a text book rather than waiting for the teacher to give them work to do.
- ❖ School heads and the teachers should make sure that career guidance sessions are offered to the learners to guide them on the choice of subjects.
- ❖ Parents should also be educated on career guidance for they have a say on the choices of subjects by their children.
- ❖ Accounting teachers should be encouraged to employ more teaching and learning methods that are child-centered are encouraged parents to provide resources for their children when need arises.
- ❖ The HODs of commercial subjects departments should make sure that the department is equipped with adequate teaching and learning materials in order to avoid ambiguity of the subject.

- ❖ The education system must make it a policy that schools receive career education from the Ministry of Manpower Development.

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## APPENDICES

### APPENDIX 1: QUESTIONNAIRE FOR NON-ACCOUNTING STUDENTS

#### Part A: Respondents Personal Details

Gender

Age

Dear Respondent

Am a student at Midlands State University and am carrying out a research on the perceptions of students on their reluctance to register for Principles of Accounts examinations at Ordinary Level. A case of secondary schools in Watershed Cluster in Marondera. You have been chosen as a potential respondent and you are kindly requested to contribute to the study by answering the questions below. Thank you in advance for your corporation. Responses hereto will be treated with the confidentiality that they deserve.

#### PART B

1. Principles of Accounts are offered at what level at your school?

Form 1  Form 2  Form 3  Form 4

2. Which subjects are you doing? Indicate by ticking the subjects you are doing.

English

Mathematics

Shona

History

Geography

Combined Science

Principles of Accounts

Commerce

Fashion and Fabrics

Building

Biology

Physical Science

Chemistry

3. Why did you not register for examinations in Principles of Accounts?

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4. Indicate why you avoided Principles of Accounts at Ordinary level?

Statement	Yes	No
It is a difficult subject		
Time consuming		
Ambiguity in the subject		
My teachers attitude		
Lack of accounting background		
I don't like it		
It is a tiresome subject		
There are no accounting textbooks in the school		
Accounts teachers are not competent enough		
Few learners pass accounts at ordinary level		
The accounts pass rate is always low		

5. How much time did you devote to personal study of Principles of Accounts each day?

1 hour  30 mins  20 mins  10 mins  None

6. Besides textbooks, what other resources were at your disposal in Principles of Accounts?

ICT Tools  Resource persons  Research materials  None

7. Do you have any other reasons that you feel have made you strongly avoid registering for Principles of Accounts at Ordinary Level?

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8. What do you think can be done to encourage learners to register for Principles of Accounts at Ordinary Level?

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Thank you for your time...

## APPENDIX 2: INTERVIEW GUIDE FOR HEADS OF COMMERCIAL DEPARTMENTS

Dear Respondent

I am a student at Midlands State University and am carrying out a research on the perceptions of students on their reluctance to register for Principles of Accounts examinations at Ordinary Level. A case of secondary schools in Watershed Cluster in Marondera. You have been chosen as a potential respondent and you are kindly requested to contribute to the study by answering the questions below. Thank you in advance for your cooperation. Responses hereto will be treated with the confidentiality that they deserve.

1. How many form four classes do you have at your school?

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2. How many form four classes are doing Principles of Accounts?

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3. Do you have enough textbooks in the school? What is the student-textbook ratio in Principles of Accounts at Ordinary Level at your school?

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4. What factors cause learners not to register for examinations in Principles of Accounts?

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5. What do you think has to be done so as to encourage learners to register for examinations in Principles of Accounts?

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Thank you for your time.