

## **Accounting Teachers' Interpretation Fidelity of the Senior High School Accounting Curriculum: Implications on Quality Accounting Education**

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### **Abstract**

*The objective of this study was to survey the description of accounting teachers of the senior high school accounting curriculum. This involved the description of the formal documented accounting curriculum. This study was undertaken to gauge the level of quality implied in the implementation of the curriculum by ascertaining the accounting teachers' fidelity of interpretation of same. The study recruited 155 senior high school accounting teachers from senior high schools in the Northern, Brong Ahafo, and Western Regions of Ghana. These participants were surveyed by an Innovation Configuration Checklist (ICC). It was found in the study that the senior high school accounting*

*teachers differed markedly in their description of the senior high school accounting curriculum. This was a departure from the evidence the curriculum provided. Accordingly, it was concluded that the fidelity of accounting teachers' interpretation of the accounting curriculum and use of same was doubtful.*

### **Introduction**

Teacher competence and effectiveness are key to successful implementation of intended curricula. The theoretical and practical understanding that every teacher has about the curriculum is perennial to the unhindered delivery of the curriculum. Accounting teachers are no exception in this phenomenon.

Accounting is a discipline that is highly regulated. As such, there are standardised ways of treating like transactions. This uniformity in dealing with events makes it paramount for accounting teachers to strictly follow and interpret the curriculum document that has been issued to guide practice. Teachers in accounting have the arduous task of facilitating students' learning by using the accounting curriculum in a manner that appeals to students' understanding. That is, the scientific teaching of accounting must be well balanced with the artistry required to promote students' learning. Either way, the onus lies on the accounting teacher to translate the curriculum to fit the nature of students handled. Yet the translation of the curriculum document depends on the accounting teachers' interpretation of same document. Accounting teachers' conception of the components of the curriculum is a potent force in quality instructional intercourse.

Accounting teachers are central in determining the success or otherwise of accounting education (Kwarteng, 2009). However, because Ghana, practices centralisation in educational

decisions, accounting teachers are often relegated to the periphery when designing curriculum. Their role in accounting education is curtailed and reduced to consumption of the accounting curriculum. In this case, the accounting teachers may have genuine problems in understanding the components of the curriculum documents and how to subsequently use them.

Kwarteng (2009) earlier found accounting teachers to be non-users of the same curriculum. Accordingly, it was recommended that in-service training programmes should be organized for them to give them an outlook that favours the accounting curriculum. Additionally, it was suggested to accounting teachers to promote collegiality by freely sharing information about the curriculum. Granted that these recommendations were implemented, there is an expectation of improvement in accounting teachers' instructional effectiveness. Even if it happens that the recommendations were not applied, with the passage of time there could be familiarity with the accounting curriculum to improve practice. Therefore, there was the need

to follow-up on this earlier study to assess how accounting teachers were interpreting the accounting curriculum document. This was the quest to find out if there had been any improvement in the quality of implementation of the accounting education at the senior high school level in Ghana.

### **Context**

The Research and Education Center for Teacher Education at the University of Texas at Austin used the Innovation Configurations to identify the major components of an innovation and then described the observable variations of each component (Hall & Hord, 2001). The researchers found that individuals used different parts of an innovation in different ways. When looked at as a whole, different configurations emerged depicting different innovation usage. The Innovation Configuration Checklist (ICC) is the tool that represents the different parts of the innovation and its variations. Heck, Stiegelbauer, Hall, and Loucks (1981) list various applications for the Innovation Configuration such as in a dissemination context, illustration of materials, strategies, and management tools, description of operational

patterns, evaluation, staff development, and research. For this research, the ICC concentrated on illustration, management tools, description of operational patterns, and evaluation so that basic elements as well as curriculum logistics were covered thereby providing a holistic view of accounting curriculum implementation and the associated quality implications.

### **Methodology**

#### ***Participants***

The study recruited 155 financial accounting teachers from the Northern, BrongAhafo, and Western Regions of Ghana. Only accounting teachers teaching accounting at the public senior high schools were involved. Additionally, an accounting teacher was recruited if such teacher gave evidence of their use of the accounting curriculum at the time of the field work.

#### ***Instrumentation***

An innovation configuration checklist was employed in the data collection. Heck, Stiegelbauer, Hall, and Loucks (1981) outline six steps involved in constructing the checklist: identify innovation components, identify

additional components and variations, refine checklist, test the checklist with few users, finalize checklist, and major data collection. In view of this, five major components of the accounting curriculum were identified. These were identification of content to teach in accounting class, assessment procedures in accounting, teaching and learning resources in accounting instructions, goals and objectives of the senior high school accounting course and content of the accounting curriculum. Each of these major components had specific variations items which demanded the participants to determine whether there was evidence that the component was included in the accounting curriculum; or the accounting curriculum mentioned content related to the component; or the accounting curriculum mentioned component and provided guidelines on its application. These levels of responses were given scores from 0 to 2 respectively.

To confirm that these components were appropriate, two academics of the School of Business, University of Cape Coast, Ghana, who were parties to the design of the accounting curriculum, were contacted. Their

inputs were used to refine the checklist. The checklist surveyed only those participants who were using the curriculum. Thus, all non-users of the curriculum were not made to respond to the checklist.

### Data Analysis

ICC responses were measured quantitatively for the entire group. Through the checklist, the components the participant checked were analysed using means and standard deviations. A mean score between 0 and .49 would imply that respondents indicated that there was no evidence that the component was included in the accounting curriculum; from .5 to 1.49 meant the accounting curriculum mentioned content related to the component; and from 1.5 to 2 meant the accounting curriculum mentioned component and provided guidelines on its application. This information was then presented in frequencies and percentages to indicate the number of respondents that fell under each of the three categories; No evidence, Evidence exist, and Evidence and Guidance.

## Results

The result of the data collected through the use of the ICC summarises the evidence gathered on the configuration of the accounting curriculum. These are organized in tables in accordance with specific dimensions of the accounting curriculum such as the operational patterns, content illustrations, teaching strategies, management tools and evaluation. These results depict accounting teachers' interpretation and subsequent understanding of the curriculum. Hence frequencies are used to display the number of teachers who expressed that there was no such evidence in the curriculum; those who indicated that the curriculum mentions the factor of interest; and yet others who saw evidence of and guidelines to the use of the factor of interest.

For each of the components and the subscales, the accounting syllabus as part of the accounting curriculum merely either provides for it or not. It is the accounting teachers' handbook that provides guidance as to how the component is used. Therefore, those teachers who indicate that the component is not evidenced in the curriculum are either not using the

curriculum or they are using it without paying attention to detail. However, those accounting teachers who indicate that the subscales of the components are evidenced in the curriculum but the curriculum does not provide guidance on its use might be using the accounting syllabus independent of the complimentary accounting teachers' handbook.

## Operational Patterns

Accounting teachers' assessment of the goals and objectives of the senior high school accounting curriculum was undertaken. Accordingly, data was gathered to this effect and the accompanying results are displayed in Table 1. Most ( $n=142$  out of 155; 92%) of the accounting teachers intimated that the accounting curriculum outlines the goals of the senior high school accounting curriculum. Indeed, this assessment suggests that accounting teachers are consistent in defining the enumeration of the programme goals as the curriculum intends.

**Table 1: Goals and Objectives of the Senior High School Accounting Course**

	No Evidence		Evidence Exist		Evidence & Guidance	
	F	%	F	%	F	%
1. Outlining of programme goals	13	8.4	52	33.5	90	58.1
2. Provision of the specific objectives of units	14	9.0	47	30.3	94	60.6
3. Matching unit objectives with content	15	9.7	50	32.3	90	58.1
4. Provision of guidelines of how to achieve each objective	17	11.0	75	48.4	63	40.6
5. Delineating lesson objectives from the stated unit objectives	32	20.6	82	52.9	41	26.5
6. Review of the fit between objectives crafted and content chosen	43	27.8	80	51.6	32	20.6
Average Frequency/Percentage	22	14.2	64	41.3	69	44.5

Source: *Field work, 2013*

Complimentarily, they (n=141 out of 155; 91%) observed that the curriculum provides specific objectives on various topic units and provides the guidelines on how teachers are to use them. However, the teachers conceived that the curriculum merely suggests that accounting teachers delineate lesson objectives from the stated unit objectives but it failed to advise how teachers are to do this exercise. Additionally, while some (n=80 out of 155; 52%) accounting teachers intimated that the curriculum merely provides the review of the fit between objectives crafted and the selected content, there were some

others (n=43 out of 155; 28%) who were convinced that there was no evidence to that effect in the accounting curriculum.

### Illustration of Content

As part of the innovation configuration assessment with the checklist, accounting teachers were asked further to describe the content illustration of the accounting curriculum. Once again, they were asked to indicate whether evidence of the various components of illustrating contents had been provided and whether guidelines had been provided on how teachers are to employ,

interpret and use them for instructional engagements. The results of the data gathered in this direction have been summarised in Table 2.

**Table 2: Content of the Accounting Curriculum**

	No Evidence		Evidence Exist		Evidence & Guidance	
	F	%	F	%	F	%
1. Representation of the required accounting standards	26	16.8	69	44.5	60	38.7
2. Provision of the thematic areas of concentration e.g. accounting principles and standards	15	9.7	75	48.4	65	41.9
3. Provision of relevant text books	57	36.8	57	36.8	41	26.4
4. Provision of practical field training and experience	57	36.8	69	44.5	29	18.7
5. Relate classroom experience to industry practice	56	36.1	67	43.2	32	20.6
6. Specifying areas of emphasis	42	27.1	77	49.7	36	23.2
7. Addressing the hierarchy of content presentation	34	21.9	81	52.3	40	25.8
Average Frequency/Percentage	41	26.5	71	45.8	43	27.7

Accounting teachers seemed to have had differing descriptions of the content illustration reflecting the required accounting standards. Some were of the view that there was no evidence of the relevant accounting standards being covered in the curriculum; but others were just convinced that this had been duly addressed in the curriculum to the extent that the curriculum even provides teachers with the guidelines to interpreting such standards. Meanwhile, the simple majority ( $n=69$  out of 155; 44.5%) of them submitted that the curriculum just presents such

relevant standards without orienting teachers on their application in lessons.

This phenomenon of having diverse descriptions of the content components of the curriculum featured prominently across all the subscales in the content component of the curriculum. For instance, accounting teachers differed in accepting that relevant textbooks had been adequately referenced in the curriculum to guide practice. Indeed, although some ( $n=99$  out of 155; 64%) of the teachers accepted that the

curriculum provides for the connection between classroom experience and industry practice, only 23% (n=32 out of 155) of this number assessed the curriculum to have provided guidance to facilitate how teachers undertake this task.

### Teaching Strategies

The study further looked into the descriptions accounting teachers made of the teaching strategies recommended in the accounting curriculum. These evidences were highly paramount in such curriculum documents as the accounting syllabus and teachers' handbook for senior high school accounting teachers. In essence, the analysis covered the sequencing of the activities in the syllabus and how the accounting teachers perceived the appropriateness of such chronology. This also implied the accounting teachers' analysis of the vertical integration of the activities in the curriculum.

Just like the earlier results on the configuration of the accounting curriculum, the accounting teachers were rather dispersed in viewpoints in relation to the teaching strategies as

provided for in the curriculum. The summary of the results of this is provided in Table 3. For instance, the teachers contrasted markedly on the ability of the accounting curriculum to provide for and focus on specific sub-skills, important prerequisites, or related skills (e.g., phonological segmenting, understanding of place value). Indeed, most (n=90 out of 155; 58.1) of the teachers believed and witnessed that the curriculum covered and focused on broad areas. However, some other teachers in their analysis of this same subcomponent of the curriculum either highly rated the curriculum to the extent that it made provision for how teachers would be guided to use such broad areas. There were yet some other (n=22 out of 155; 14%) accounting teachers who never saw any evidence of this in the curriculum. More to the point, the teachers disagreed on their description of the curriculum to be working within the instructional hierarchy in terms of accuracy, fluency, generalization, and adaptation. Nevertheless, a majority of the teachers intimated that the curriculum provided for the alignment of teaching strategies with curriculum goals and objectives.



**Table 3: Pedagogical Logic of the Accounting Curriculum**

	No Evidence		Evidence Exist		Evidence & Guidance	
	F	%	F	%	F	%
1. Consideration and focus on specific subskills, important prerequisites, or related skills (e.g., phonological segmenting, understanding of place value)	35	22.6	79	51.0	41	26.5
2. Consideration of and focus on broad areas	22	14.2	90	58.1	43	27.7
3. Addressing alignment of assessment or instruction on different forms of knowledge (i.e., facts, concepts, strategies)	25	16.1	64	41.3	66	42.6
4. Consideration of difficulties arising from skill deficits or performance deficits	58	37.4	68	43.9	28	18.1
5. Working within the instructional hierarchy: accuracy, fluency, generalization, adaptation	27	17.4	77	49.7	51	32.9
6. Alignment with or writing of goals and objectives	16	10.3	60	38.7	79	51.0
7. Analysis of students' work	26	16.7	73	47.4	55	35.6
Average Frequency/Percentage	30	19.4	73	47.1	52	33.5

### Management Tools

Teaching and learning resources are an essential part of every accounting instructional intercourse. They facilitate students' understanding and reduce the abstractions in accounting lessons presentation. Ideally, the accounting curriculum recommends the needed resources to be applied in every lesson to be delivered.

However, accounting teachers have the liberty to improvise and use those teaching and learning resources that to the best of their knowledge would be most effective to promote the desired learning among students. This notwithstanding, accounting teachers heavily rely on the recommendations made in the accounting curriculum for their instructional needs. Their

assessment of such component of the accounting curriculum is pertinent to gauge the extent of their use of the needed teaching and learning instructional aids for specific topics outlined. However, some (n=46 out of 155; 29.7%) other accounting teachers were rather less charitable in

**Table 4: Teaching and Learning Resources in Accounting Instructions**

	No Evidence		Evidence Exist		Evidence & Guidance	
	F	%	F	%	F	%
1. Specification of what teaching and learning resources to use.	34	21.9	69	44.5	52	33.5
2. Guidelines of how to use the resources	48	31.0	59	38.1	48	31.0
3. Specification of alternative improvisation of the required teaching and learning resources	64	41.3	53	34.2	38	24.5
4. Guidelines of how to prepare it	59	38.1	60	38.7	36	23.2
5. Recommends the use of resource persons	40	25.8	61	39.4	54	34.8
6. Specification of when to use the teaching and learning resources	31	20.0	77	49.7	47	30.3
Average Frequency/Percentage	46	29.7	63	40.6	46	29.7

resources. Accordingly, the accounting teachers have summarised their description of this component of the curriculum in Table 4.

Generally, accounting teachers differed in their description of the evidential existence of any provision of the needed teaching and learning resources in the accounting curriculum. Close to 41% (n=63 out of 155) of accounting teachers asserted that the curriculum merely recommended the needed

assessment when they concluded that the curriculum made no room for such a provision. Interestingly, an equal number of their colleagues shared a rather contrasting view. Such category of accounting teachers defended that the curriculum makes provision for the recommended teaching and learning resources and even provides guidelines as to how such materials are to be used in accounting lessons.

Inasmuch as most accounting teachers believed that the accounting

curriculum recommends the teaching and learning resources to be used, they declined that the curriculum makes any alternative improvisations if the recommended resources are unavailable or inadequate. Even those who believed this had been covered in the curriculum, there were some who believed that the curriculum failed to suggest how to prepare such improvised teaching and learning resources. Nevertheless, the accounting teachers intimated that the curriculum provides modalities that suggest when a particular instructional resource is used in the lesson.

### **Evaluation**

The success of every instruction can only be assessed by potent evaluation tools. Guidelines on evaluation provided to accounting teachers would aid them to know why, what, when and how to conduct evaluation in accounting lessons. The validity of the evaluation devices helps in taking the most prudent decisions pursuant to improving instructional effectiveness and students' learning.

Since accounting teachers are the users of such evaluation devices, they

rated the accounting curriculum to determine whether adequate coverage and guidelines were provided in the curriculum to aid their practice. The summary of their assessment of the evaluation component of the curriculum is presented in Table 5. Largely, accounting teachers (n=73 out of 155; 47.1%) expressed the concern that the curriculum does nothing more apart from providing for the fact that *evaluation* should be undertaken in accounting instructions. In spite of this, some (n=39 out of 155; 25.2%) of the teachers feared that the curriculum never evidenced this subcomponent. Conversely, some other (n=43 out of 155; 27.7%) accounting teachers stressed that the curriculum did not just provide for evaluation of accounting lessons, it addressed how teachers were to carry out such evaluations.

**Table 5: Assessment Procedures in Accounting**

	No Evidence		Evidence Exist		Evidence & Guidance	
	F	%	F	%	F	%
1. Review of prior records	48	30.9	75	48.4	32	20.7
2. Interview with relevant individuals	56	36.1	70	45.2	29	18.7
3. Observation of performance in appropriate settings	30	19.4	81	52.3	43	27.7
4. Administration and interpretation of test results	17	11.0	74	47.7	64	41.3
5. Selection of assessment procedures that provide the information needed to make instructional decisions	19	12.3	67	43.2	69	44.5
6. Characteristics of good formative measures	32	20.6	81	52.3	42	27.1
7. Representation of performance with graphs	62	40.0	62	40.0	31	20.0
8. Standards for comparison of performance	34	21.9	80	51.6	41	26.5
9. Aggregation of data to make individual or small-group, classwide, and schoolwide or districtwide decisions	55	35.5	69	44.5	30	19.4
Average Frequency/Percentage	39	25.2	73	47.1	43	27.7

Once again, this phenomenon of having diverse descriptions of the content components of the curriculum featured prominently across all the subscales in the content component of the curriculum. In any case, the accounting teachers differed sharply in their assessment just that the margin of difference was heavily curtailed across the various subscales in the evaluation component description.

For instance most ( $n=81$  out of 155; 52.3%) of the teachers consented that the curriculum provides for the characteristics of good formative measures to enable teachers craft effective evaluation devices. A similar number ( $n=80$  out of 155; 51.6%) of the teachers indicated that the curriculum merely provided the standard for comparison of performance but fails to guide

teachers on how the comparison is to be done.

### Discussion

Some of the accounting teachers saw the subject matter as the main ideas which are supposed to be covered by the teacher with the students. The accounting teachers saw the assessment procedures as the manner in which class assessment is to be done. Thus, some accounting teachers saw assessment in senior high school accounting lessons to be focused essentially on the learner. According to the accounting teachers, the aims and goals are to ensure that both students and teachers focus on the end product of the lesson. This view permeated prominently among a range of views of the teachers studied. The accounting teachers accepted that the teaching strategies deal with methodology and pedagogy of accounting lessons.

However, the fidelity of implementation of the accounting curriculum is a suspect (Kwarteng, 2013). Across all the components of the accounting curriculum the accounting teachers described, there was none in which unanimous

congruence was obtained. In reality, each accounting teacher constructed their own interpretation of the components of the accounting curriculum. Their descriptions of the same curriculum differed markedly and thus shrouded in and clouded by subjectivity. Whilst Berg and Ros (1999) stress the importance of the subjective reality of teachers during reform, causing each person to participate in his or her own manner, it is imperative to lament that phenomenal fidelity of implementation of the accounting curriculum is not tenable in these circumstances. In fact, since accounting teachers were not delivering the curriculum as designed, the accounting education outcome (i.e. impact on students) is likely to be changed, diminished, or eliminated outright (Snyder, Bolin & Zumwalt, 1992).

This is further buttressed by the fact that accounting teachers always evaluated the curriculum based on their own specified criteria before accepting, adopting and owning the curriculum for implementation. Additionally, for the fact that their level of involvement in the

conception, design and development of the curriculum was profoundly curtailed, they might rather have some militating mentality against the successful fruition of the curriculum (Ankomah & Kwarteng, 2010). Therefore, their underlying assessment of the curriculum might not be in favour of the formal curriculum. Whilst most of them were likely to degrade the curriculum for the mere reason that they were not adequately consulted and/or represented in the production of the curriculum, others might have genuine concerns to disregard the curriculum wholly or partially. The reason for the latter cohort might be that their present professional outlook might not support the delivery of the new curriculum. Thus, the passage of time might have made them obsolete.

Since all these categories of teachers were maintained at post, the result was unauthorized and unofficial alteration to the curriculum which might in the long run defeat the purpose and internal logic of the curriculum. This should be long expected as the development of teacher-proof curricula, according to Elbaz (1991), always breeds resentment and stirs

contempt among teachers who are the implementing agents of the curriculum. This, in part, explains the reason for the abysmal instructional quality engagement in accounting lessons.

From the turn of events, instructional supervision seems to be lacking in the schools. Granted that supervisors were responsibly executing their tasks, noncompliance on the part of accounting teachers could be surmounted and the culpable accounting teachers dealt with. Accordingly, Tuwei (2013) rather attributed the unwarranted freedom granted teachers in curriculum implementation to wide variation in the instructional supervisors' perceptions of the meaning of the subject taught. Because the heads of business departments and heads of senior high schools might be deficient in the content knowledge of accounting, they might think accounting teachers in their schools were teaching at the right depth and width including the quality of coverage. Thus, most senior high school accounting lessons had ineffective or insufficient instructional supervision.

## Conclusion

Since their use of the curriculum is seriously constrained and shaped by their interpretation and level of understanding, accounting teachers are afforded the latitude to operate in a way reasonable to them granted the circumstance. In effect, the fidelity of implementation of the accounting curriculum is a suspect. It is therefore ordinary for the accounting teachers to describe the curriculum in their own way depending on their unique circumstances. At the end, there is no uniformity in the description of the components of the curriculum. Every accounting teacher does what seems most contingently beneficial. This element of subjectivity in the description and subsequent use of the curriculum reduces the success rate of the curriculum. Accounting teachers merely experiment with the curriculum and satisfice instructional decisions for the freedom granted them. Accordingly, it is suspicious the level of quality in the senior high school accounting education.

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