Kwarteng, J. T. (2016). Concerns of accounting teachers in implementing Ghana's 2007 education reform: Revisited. *International Online Journal of Education and Teaching (IOJET), 3*(3). 212-216. http://iojet.org/index.php/IOJET/article/view/137/136

Received:	11.05.2016
Received in revised form:	28.06.2016
Accepted:	28.06.2016

CONCERNS OF ACCOUNTING TEACHERS IN IMPLEMENTING GHANA'S 2007 EDUCATION REFORM: REVISITED

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Abstract

The purpose of the study was to find out whether time improved the concerns of accounting teachers in the implementation of the senior high school accounting curriculum since the works of Ankomah and Author (2010a) and Author (2009) some 6 years ago. It was a replication of these two studies which drew from the recommendations made by the authors to follow up on their earlier studies. The study drew 159 senior high school accounting teachers from 3 of the 10 administrative regions in Ghana. The 159 participating accounting teachers were surveyed with the Stages of Concern Questionnaire (SoCQ). Only practicing senior high school accounting teachers were recruited to respond to the SoCQ. The study found that the senior high school accounting teachers were mainly non-users of the accounting curriculum. They had both the primary and secondary concerns at the awareness and informational stages respectively. For that matter, they were not very much involved in the delivery of the curriculum.

Keywords: accounting, education, senior high school, concerns

1. Justification for the 2007 Education Reform in Ghana: Accounting Education

Ghana practices the centralised education system. Accordingly, curricular decisions are centrally made by the Curriculum Research and Development Division (CRDD) of the Ghana Education Service (GES) and disseminated across all the senior high schools in the country. Therefore, accounting teachers in senior high schools in Ghana have the responsibility of approximating the accounting curriculum as much as possible.

When the accounting curriculum, just like any other curriculum, completes its full cycle, summative evaluation is conducted to determine whether to continue or discontinue it. In Ghana, this is usually done on the basis of external examinations (e.g. West African Examinations) passed and utility of the knowledge and skills students have acquired from the educational process. In part, these express the extent of attainment of curriculum goals. Where the result is not encouraging, the programme may either be modified or replaced.

Having concern for quality in accounting education is not a new phenomenon. To consider it as new ignores the efforts of academics that have long pursued excellence in courses offered to students and in the research they have conducted (Karmel in Watty, 2007).

In pursuant of the quest for quality in education in Ghana, the senior high school accounting curriculum, as a part of the total educational enterprise, was modified. This is what the 2007 Education Reform has left in its wake. Ghana seemed to have noticed what Sampsell (1997) observed that, accounting education saw rapid changes forcing institutions of education to constantly adopt their course materials to suit the work force and external environment. This might have sent a signal to Ghana Education Service to anticipate changes in accounting

concepts and work demands to make provision for such contingencies. Accordingly, the Curriculum Research and Development Division (CRDD) revised the accounting curriculum.

The new accounting curriculum as a whole focuses on continuous quality. Students are expected to master the knowledge, applications, and attitudes that will reinforce workplace competencies. The changes in senior high school accounting education in Ghana have emanated largely, but not exclusively, from national government policy that has resulted in educational institutions becoming increasingly accountable to a variety of stakeholders including government, employers, students, quality assurance agencies and professional bodies. A key stakeholder of global accounting education such as the International Federation of Accountants (IFAC) is interested in the way accounting students are educated and certificated. To ensure quality and consistency in accounting education around the globe, the IFAC Education Committee has developed International Education Standards for Professional Accountants (IESs) which prescribe the essential elements of accounting education. Failure to comply with such standards implies defiance. This is to ensure uniformity to promote quality of accounting education to guarantee the best service delivery in industry. It was, therefore, prudent for the CRDD to monitor the changes in the IFAC Education Standards so as to adapt the accounting education to enable senior high school accounting students obtain those terminal competencies. Such was the motivation that promoted interest in the revision of the senior high school accounting education.

1.1 Accounting Teachers' Anxiety and Concerns

Even though, the intention of the Reform was good in one direction, it failed to factor in accounting teachers. Yet accounting teachers had the onerous task of translating the curriculum content to functional experiences for the accounting students to go through to bring about the desired learning in the students. In effect, writing off the accounting teachers in the planning and development of the curriculum could militate against the totality of the attainment of the curriculum goals. Whilst some of the accounting teachers may have genuine concerns about lacking knowledge on how the curriculum works others may be malicious to work counter to the success of the curriculum because they were not adequately consulted in the planning process. The culminated feelings, perceptions, beliefs and attitude of accounting teachers about the 2007 accounting curriculum are pertinent to monitor the progress of the implementation of the curriculum.

Some earlier attempts of monitoring such feelings of the accounting teachers were undertaken by some researchers about 6 years ago. For example, Ankomah and Kwarteng (2010a) and Kwarteng (2009) investigated the concerns of accounting teachers in implementing the senior high school accounting curriculum following the 2007 Education Reform. Each of these studies found that accounting teachers were nonusers of the accounting curriculum. According to these studies, the accounting teachers had their primary concerns at the awareness stage. They made little effort to make use of the curriculum. Accordingly, several recommendations were made some of which are outlined below:

1. If possible, accounting teachers should be involved in discussions and decisions about the curriculum and its implementation;
2. School districts should share enough information to arouse interest, but not so much that it overwhelms;
3. Unaware teachers should be encouraged to talk with colleagues who know about the curriculum;
4. Steps should be to minimize gossip and inaccurate sharing of information about the curriculum; and
5. School administrators should be aware of and willing to accept the fact that teachers may replace or significantly modify the existing curriculum.

Although there has not been any direct adoption of any of these recommendations, the Ghana Association of Business Education Teachers (GABET) has met several times since the study to deliberate, among other things, on their improvement in professionalism. These meetings had precipitated the discussions of such teacher concerns the solution of which is expected to improve such concerns. Also, the Ghana Education Service has organised a series of seminars and workshops to capacitate teachers to implement the accounting curriculum in line with plan. Additionally, having had the curriculum in use for some time, collegiality and familiarity might have improved with time. With all these interventions in place, there is need to conduct a follow-up study through replication of the earlier studies (Ankomah & Kwarteng, 2010a; Kwarteng, 2009) to find out whether there have been improvement in their concerns. Accordingly, the sub-problem was posed as;

> At what stage, as determined by the Stages of Concern, are accounting teachers in implementing the accounting curriculum?

2. Theoretical Framework

To address this sub-problem, the concerns-based adoption model (CBAM) was used to guide the study. The CBAM is a well-researched model which describes how people develop as they learn about an innovation and the stage of that process. It also predicts probable teacher behaviour as they implement an innovation and participate in developmental activities. The CBAM is a complex multi-dimensional model which comprises the "Level of Use" (LoU), "Innovation Configuration" (IC) and "Stages of Concern" (SoC).

The SoCQ is based on the stages of concern (SoC) that addresses the affective side of change, focusing on people's reactions, feelings, perceptions, and attitudes when implementing an educational innovation. The SoC, which identifies seven stages or levels of concern, is grouped into three sections: Impact, Task, and Self. Impact is sub-divided into the Refocusing, Collaboration, and Consequence stages. Task is generalized into a Management stage and Self is sub-divided into a Personal and Informational stage. A final stage that is not given a category is Awareness. The SoC relates to the personal attitude, perception and activities individual teachers have or undertake in the light of implementing an innovation.

Hall and George (1978) summarized the various stages in the SoC as follows:

Stage 0 – Awareness: Teachers have little knowledge of the innovation and have no interest in taking any action.

Stage 1 – Informational: Teachers express concerns regarding the nature of the innovation and the requirement for its implementation. At this stage, teachers usually show their willingness to learn more about the specific innovation or reform.

Stage 2 – Personal: Teachers focus on the impact the innovation will have on them. At this point, they exhibit concerns about how the use of the innovation will affect them on a personal level. They may be concerned about their own time limitations and the changes they will be expected to make.

Stage 3 – Management: Concerns begin to concentrate on methods for managing the innovation within the classroom. Teachers now express concern over the organisation and details of implementation, and the overcoming of difficulties. Time requirements are among the prime management factors, which creates scepticism on the part of teachers in relation to the adoption of innovations.

Stage 4 – Consequences: Teacher concerns now centre upon effects on students learning. If positive effects are observed, teachers are likely to continue to work for the implementation. *Stage 5 – Collaboration*: Teachers are interested in relating what they are doing to what their colleague are doing.

Stage 6 – Refocusing: Teachers evaluate the innovation and make suggestions for continued improvement or consider alternatives ideas that would work even better.

3. Methodology

In all 159 accounting teachers participated in the survey. These teachers were drawn at random from the Brong Ahafo, Northern and Western Regions of Ghana. Those teachers were recruited because there is an implied term in their contract of employment to implement the 2007 education reform and, in fact, any other directives the Ministry of Education may deem fit. Therefore, only practicing accounting teachers teaching in senior high schools in Ghana were targeted. Additionally, the definition of accounting teacher covered teachers teaching either financial accounting or cost accounting. However, a teacher was recruited only once which implied that any teacher teaching the two subjects participated only once in the study.

The questionnaire used to survey these participating accounting was an adaptation of an English version of Hall, George, and Rutherford's (1986) 35-item Stages of Concern (SoC) questionnaire designed and recommended for Concerns-Based Adoption Model (CBAM) of curriculum implementation. The SoCQ is based on the stages of concern (SoC) that addresses the affective side of change, focusing on people's reactions, feelings, perceptions, and attitudes when implementing an educational innovation. The SoC, which identifies seven stages or levels of concern, is grouped into three sections: Impact, Task, and Self. Impact is sub-divided into the Refocusing, Collaboration, and Consequence stages. Task is generalized into a Management stage and Self is sub-divided into a Personal and Informational stage. A final stage that is not given a category is Awareness.

The 35 items on the Likert scale are generalized to cover any innovation and administered with only the name of the innovation changed on the cover page. The typical American expressions used in the questionnaire were replaced with British vocabulary that the average senior high school teacher in Ghana could understand. Thus, where the term *Faculty* was used in the original questionnaire it was replaced with *Accounting Teachers*. For specificity, wherever in the original questionnaire *Innovation* had been used, *Accounting Curriculum* was used instead.

The SoCQ was scored by hand. Each of the 35 statements expressed a certain concern about the accounting curriculum. Respondents placed a number next to each statement indicating the degree to which each concern is true of them at the present moment. High numbers (5-7) indicated high concern, low numbers (1-2) showed low concern and 0 indicated irrelevancy of the statement (Hall, George, & Rutherford, 1986). Each statement corresponded to one of the stages of concern and five statements represented each stage. The responses of the five items on each stage were summed up to obtain a total number. Then, the total score was divided by the number of items to obtain a mean score for each stage. Both means and graphical representations of the statistics were displayed.

4. Results

Concerns of accounting teachers in implementing the accounting curriculum are capable in monitoring the quality of the implementation progress. Accordingly, data was collected from accounting teachers in the form of their concerns with regards to the implementation of the accounting curriculum. Table 1 shows the descriptive statistics and Figure 1 diagrammatises the results. There is an indication that the accounting teachers surveyed were nonusers of the accounting curriculum. With both the primary and secondary concerns as the awareness and informational stages, there is no doubt that they were not very much involved in the delivery of the curriculum. The least concern which was recorded at the collaboration stage indicates an apparent collegiality in discussing the delivery of the curriculum.

Table 1: *Descriptive Statistics of Total Study Sample*

SoC Value	SoC Description						Total Raw Score	Percentile
0	Awareness	4	4	4	5	4	21	98**
1	Informational	4	5	7	7	7	30	97*
2	Personal	5	5	5	7	5	27	89
3	Management	4	5	5	5	5	24	88
4	Consequence	7	7	7	5	7	33	90
5	Collaboration	5	5	5	7	5	27	76
6	Refocusing	5	5	7	5	5	27	90

** Primary Concern *Secondary Concern

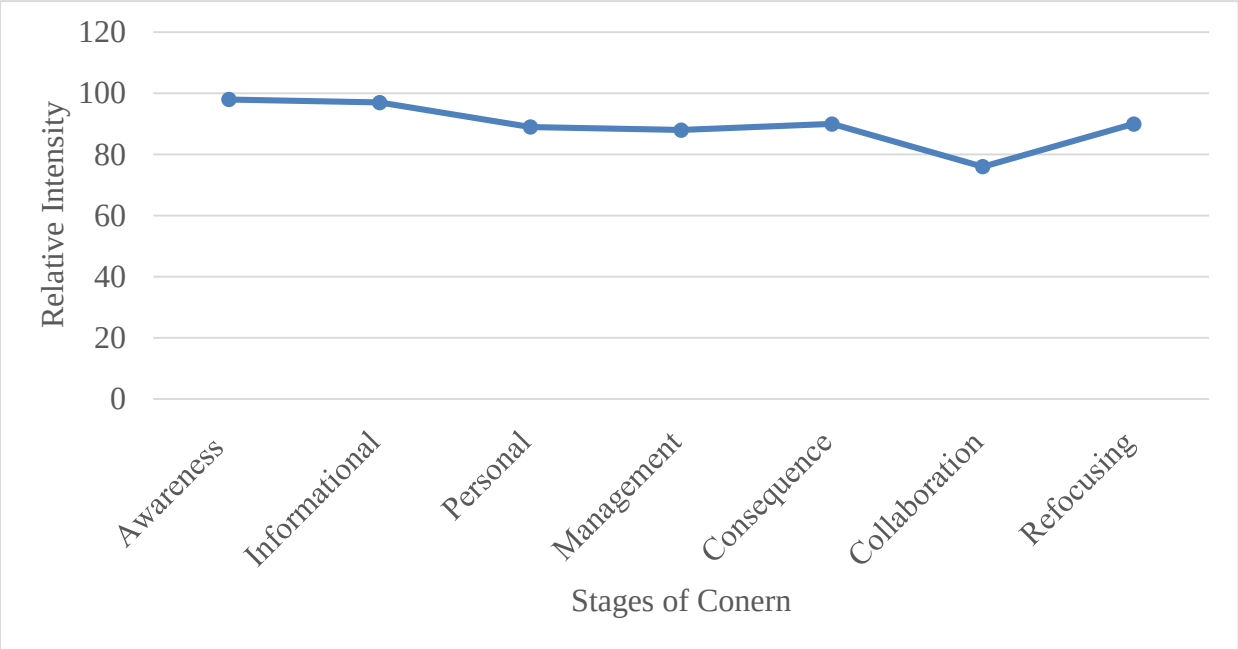

Figure 5.1: *Accounting Teachers' Stages of Concern*

This phenomenon is clearly articulated in the display of the frequency of accounting teachers surveyed over the stages of concern as shown in Table 2. The bulk (n=92) of the accounting teachers had awareness and informational concerns. One could not conclude that these were experienced users of the curriculum who were looking forward to doing something more challenging. Rather, it is clearly evident that a majority of the accounting teachers peaked at the lower level concerns (awareness, informational and personal concerns). The seven stages were further reduced to three. The first three stages (i.e. awareness, informational and personal) were integrated to form the self-concerns; the management stage was labelled task concern; and the last three stages (i.e. consequence, collaboration and refocusing) were impact concerns. Individual respondent's primary and secondary concerns were determined. In effect, the majority (n=117 out of 155; 76%) of accounting teachers were found to be self-concern users of the accounting curriculum.

Table 2: *Frequency of Individual Accounting Teacher's Highest Stages of Concern*

Stages of Concern	Frequency	(N)	Percentage	(%)
Self-Concerns	117		75.97	
Awareness		45		29.22
Informational		47		30.52
Personal		25		16.23
Task Concerns	3		1.95	
Management		3		1.95
Impact Concerns	34		22.08	
Consequence		1		0.65
Collaboration		4		2.60
Refocusing		29		18.83
Total	154	154	100	100

Only about 2% (n=3 out of 155) of the accounting teachers were considering the support materials needed to aid the delivery of the curriculum. These were the task concern users. There, however, were some accounting teachers who were impact concern users of the curriculum and for that matter were in the state of evaluating the curriculum to determine its usefulness in the system.

4.1 Group profiles in relation to some teacher characteristics

To generate comprehensive information of the concerns of teachers in implementing the accounting curriculum, group profiles relating to some independent variables were analysed and studied. Accounting teachers' group profiles in relation to gender, the workload measured by the number of classes taught in a term, type of accounting subject taught, teaching experience and the highest teaching qualification were all studied. The accounting teachers' group profile was analysed in relation to gender as displayed in Figure 2. Males' profile registered their highest concerns (98) at the awareness stage with secondary concern (98) at the management stage. The group profile of the female accounting teachers assumed a similar trend as that of the males. However, whilst the male accounting teachers' profile registered its least intense concern (80) at the consequence stage, the profile of the female accounting teachers recorded their least intense concerns (90) at the collaboration stage.

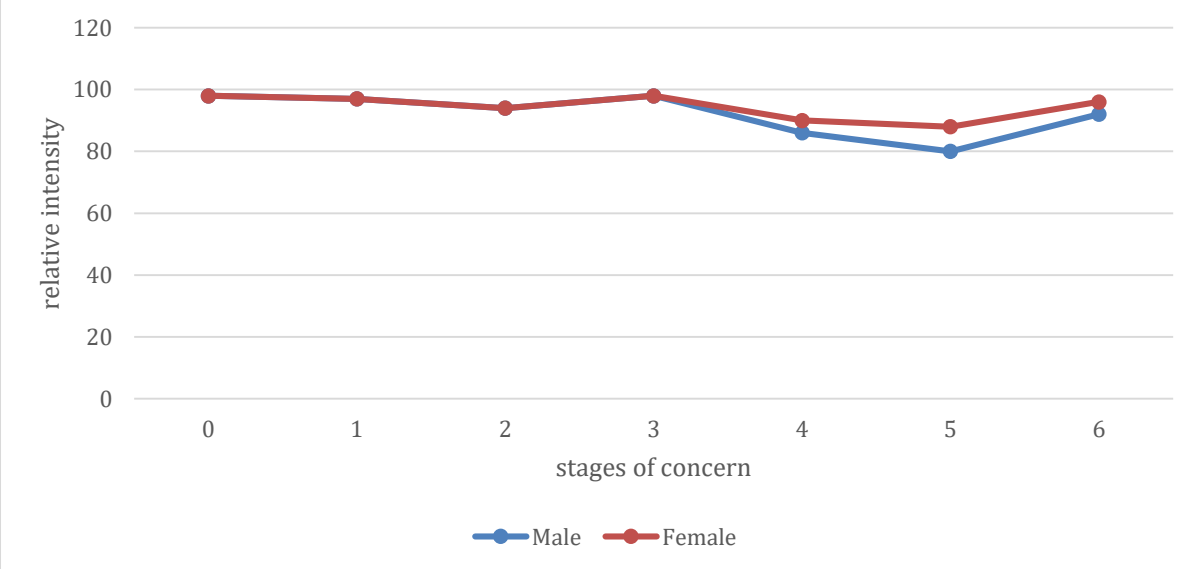

Figure 2: *Accounting Teachers' Gender and Stages of Concern*

The results of the group profile of concerns in relation to gender indicated that the highest concern of both male and female accounting teachers toward the implementation of the accounting curriculum was at the awareness stage. In general, the two group profiles appear similar. The percentile means of the two group profiles are shown in Table 3.

Table 3: *Female and Male Accounting Teachers' Percentile Means*

Stage of Concern	0	1	2	3	4	5	6
Male	98	97	94	98	86	80	92
Female	98	97	94	98	90	88	96

On the basis of accounting teachers' workload, it could be realised from Figure 5.3 and the percentile means summarised in Table 4 that across the various levels of workload all the accounting teachers peaked (98) at awareness concern. The only marked differences were in their secondary concerns.

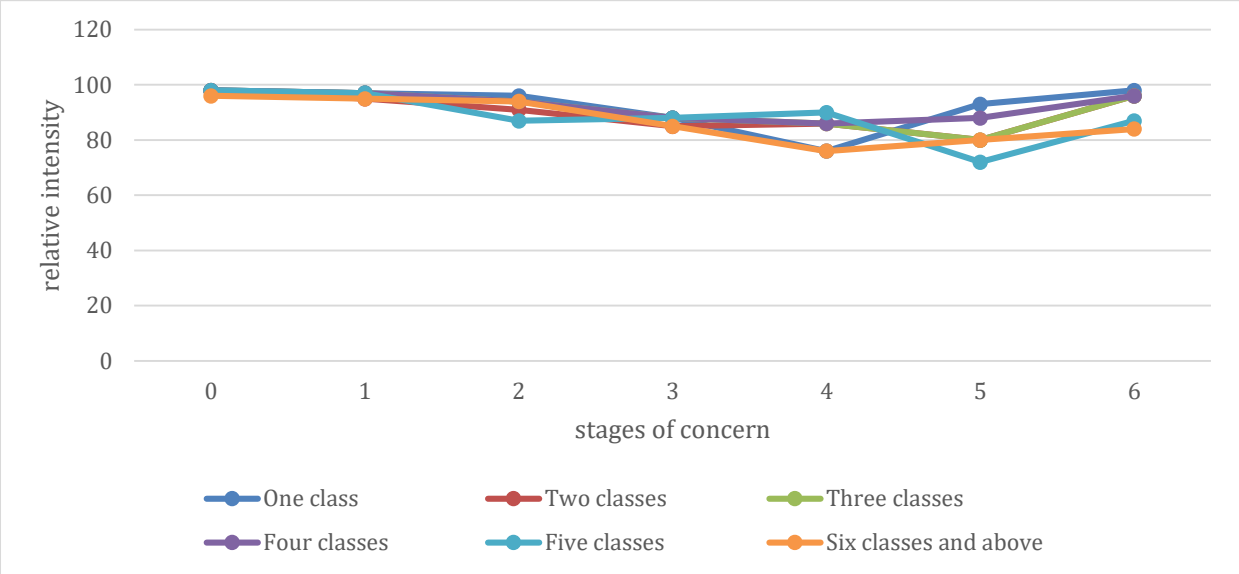

Figure 3: *Accounting Teachers' Workload and Stages of Concern*

Those accounting teachers with fewer than three classes to teach had their secondary concern at the refocusing stage. However, their counterparts teaching more than two different classes had their secondary concern at the informational stage. What created significant differences in the group profiles were the least intense concerns. Accounting teachers teaching in only one and at least six classes had their least intense concern (76 in each case) at the collaboration stage. As well, their counterparts teaching in four classes had their least intense concern (86) at this same stage. However, their other colleagues teaching in two, three, four and five classes had their least intense concerns with varying degrees of intensity at the (80; 80;

Table 4: *Accounting Teachers' Percentile Means Relative to Number of Classes Taught*

Stage of Concern	0	1	2	3	4	5	6
One class	98	97	96	88	76	93	98
Two classes	98	95	91	85	86	80	96
Three classes	98	97	94	88	86	80	96
Four classes	98	97	94	88	86	88	96
Five classes	98	97	87	88	90	72	87
Six classes and above	96	95	94	85	76	80	84

Further, the group profile of accounting teachers depending on the accounting subject(s) taught was obtained. The pictorial representation of the results is presented in Figure 4 whilst the descriptive statistics in the form of group profile percentile means are shown in Table 5.

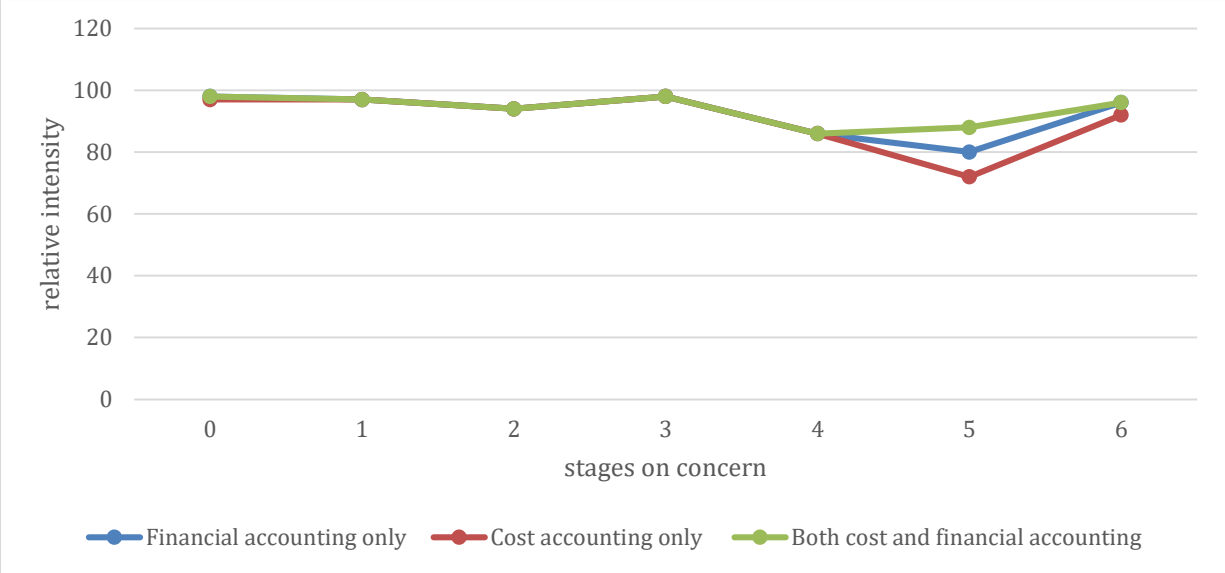

Figure 4: *Group Profile in Relation to Accounting Subject Taught*

Table 5: *Accounting Teachers' Percentile Means Relative to Accounting subject Taught*

Stage of Concern	0	1	2	3	4	5	6
Financial accounting only	98	97	94	98	86	80	96
Cost accounting only	97	97	94	98	86	72	92
Both cost and financial accounting	98	97	94	98	86	88	96

Teachers teaching cost accounting only had their concern (98) peaked at the management stage with their secondary concerns (97; 97 respectively) at the awareness and informational stages. In contrast, their colleagues teaching financial accounting only and those teaching both financial and cost accounting had their concerns in the complete reversal of those cost accounting only teachers. These two group profiles had their primary concerns (98; 98 respectively for each group profile) at the awareness and management stages and their secondary concerns (97 for each group profile) at the management stage. However, teachers teaching cost accounting only and those teaching financial accounting only group profiles all tailed (80 for financial accounting only; and 72 for cost accounting only) at the collaboration stage. Yet, teachers teaching both financial and cost accounting had their secondary concern (86) at the consequence stage.

Further analysis of the group profiles was undertaken. This involved the analysis of the group profiles on the basis of accounting teachers' teaching experience. In this study, teaching experience is gauged from the length of service in the teaching profession as an accounting teacher in the senior high schools. In effect, the results of the analysis are shown in Figure 5.

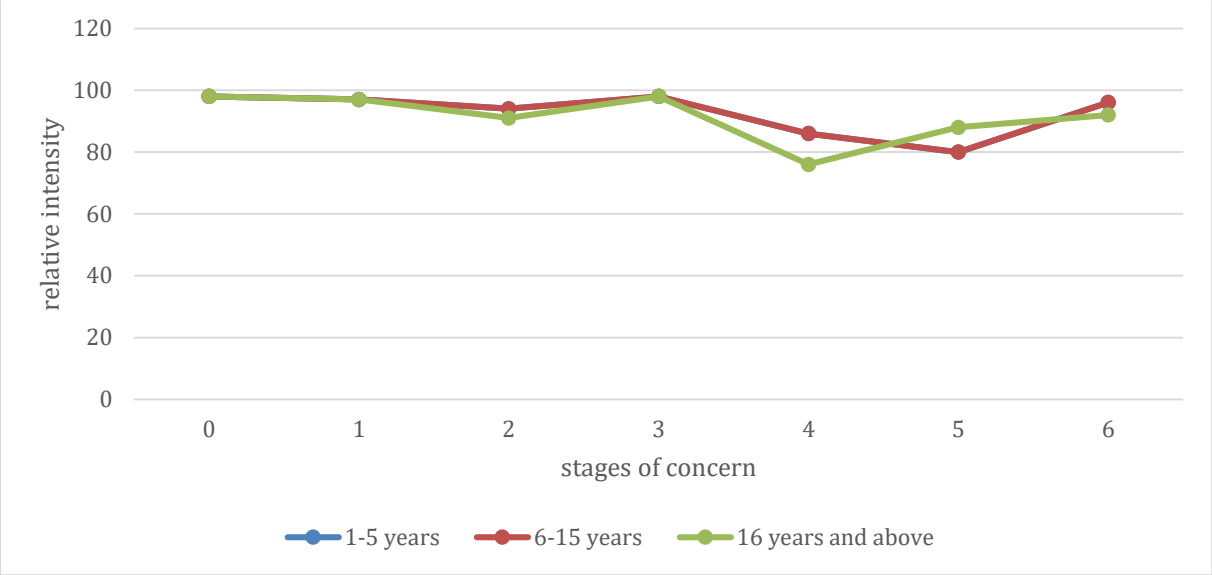

Figure 5: *Group Profile in Relation to Accounting Teachers' Experience*

As well, Table 6 supports the line graph in Figure 6 by presenting the percentile means to support the results. Results from these two summaries indicate that there are three distinct group profiles. The first profile represents accounting teachers with a maximum of five years teaching experience; the second shows the profile of those accounting teachers with more than 5 years but not exceeding 15 years teaching experience; and the last group profile displays the category of accounting teachers with more than 16 years teaching experience. The profile of accounting teachers with a maximum of five years teaching experience displayed similar concerns as their counterparts with more than five but not exceeding years of teaching experience.

Table 6: *Accounting Teachers' Percentile Means Relative to Teaching Experience*

Stage of Concern	0	1	2	3	4	5	6
1-5 years	98	97	94	98	86	80	96
6-15 years	98	97	94	98	86	80	96
16 years and above	98	97	91	98	76	88	92

Across each of the stages of concern, the two distinct group profiles harboured same concerns with same degrees of intensity. Each of these groups had their primary concern (98; 98) at the awareness and management stages. As well, they all showed their secondary concern (97; 97) at the informational stage whilst both tailed up (80; 80) with collaboration concern. Also, accounting teachers with at least 16 years of teaching experience had their primary concern (98; 98) at the same awareness and management stages. The only difference recorded in the concerns across the group profiles was the minimal concern and the degree of intensity. Whilst the first two group profiles that have been adjudged similar had their least intense concern at the collaboration stage, those accounting teachers with at least 16 years of experience recorded their least intense concern (76) at the consequence stage.

The last of the group profiles explored was the accounting teachers' highest teaching qualifications. Six distinct group profiles emerged out of these results. These included those accounting teachers who had no professional education background; those with Teachers' Certificate 'A'; Diploma of Education holders; others with Post Graduate Certificate in Education or Post Graduate Diploma in Education; some others with bachelor's degree in education; and finally, those with higher professional education such as Master of Education

of Master of Philosophy in education related discipline. The results of the group profiles are summarised in Figure 7 and Table 7.

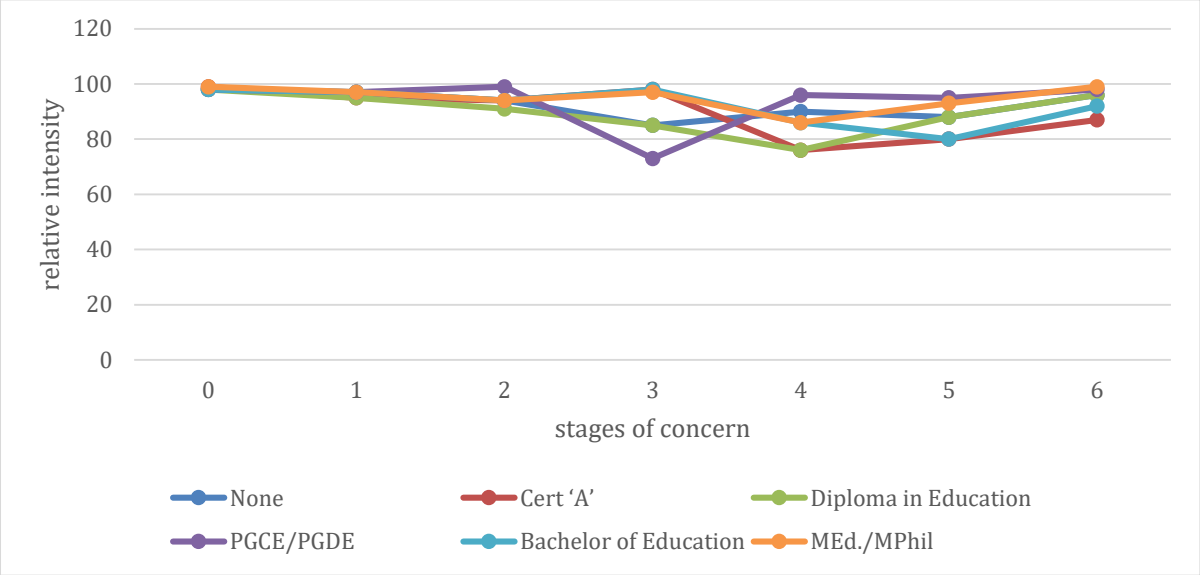

Figure 7: *Group Profile in Relation to Accounting Teachers' Teaching Qualification*

Accounting teachers without any professional teacher education training peaked (98) at awareness stage with their secondary concern (97) at the informational stage. However, their less intense concern (85) was at the management stage. Those accounting teachers with Teachers' Certificate 'A' as their highest professional qualification had their most intense concern (99) at the awareness stage and their secondary concern (98) at the management stage. This profile had their minimal concern (76) at the consequence stage.

Table 7: *Accounting Teachers' Percentile Means Relative to Teaching Qualification*

Stage of Concern	0	1	2	3	4	5	6
None	98	97	94	85	90	88	96
Cert 'A'	99	95	94	98	76	80	87
Diploma in Education	98	95	91	85	76	88	96
PGCE/PGDE	98	97	99	73	96	95	98
Bachelor of Education	98	97	94	98	86	80	92
MEd./MPhil	99	97	94	97	86	93	99

Accounting teachers who were Diploma in education holders had their basic concern (98) at the awareness stage. Interestingly, they displayed their next intense concern (96) at the refocusing stage whilst their least intense concern (76) was at the consequence stage. PGCE and PGDE holding accounting teachers rather had their most intense concern (99) at the personal stage with the secondary concerns (98; 98) at the awareness and refocusing stages. However, this group of accounting teachers had their minimum concern (73) at the management stage. Yet the primary concern (98; 98) of the teachers with bachelor's degree in education recorded their intense concerns at the management and awareness stages whilst having their secondary concerns (97) at the informational stage and least intense concern (80) at the collaboration stage. Finally, accounting teachers with the highest qualification, MEd. or MPhil in education, recorded their primary concerns (99; 99) at the awareness and refocusing stages with their secondary concerns (97; 97) at the informational and management stage. This group profile tailed up (86) at the consequence stage.

4.2 Accounting teachers' pattern of concerns in implementing the senior high school accounting curriculum

A further analysis was carried out to determine the responding accounting teachers' pattern of concern. This was undertaken by mapping individual responding accounting teachers' peak concerns against the second highest concerns. A 3 by 3 grid was developed to match respondents' primary concerns to their secondary concerns to develop patterns of concern. In the columns are the primary concerns which could be any of self, task and impact concerns and similar concerns hereby referred to as secondary concerns are labelled on the first row. This created 9 vacant spaces within, implying 9 different patterns of concern (i.e. self-self, self-task, self-impact, task-self, task-task, task-impact, impact-self, impact-task, impact-impact concerns). However, since mere combination but not permutation was intended the 9 possible patterns were reduced to 6. All other patterns that combined more than one kind of concern were pulled together and given a generic name "mixed concern pattern". This further cut the 6 patterns to only four (i.e. self-self, task-task, impact-impact and mixed concerns patterns. Individual respondents' highest percentile, hereby referred to as the primary concern, and the second highest percentile, thus secondary concern, were obtained, plotted and tallied in the 3 by 3 grid. After exhausting all, the pattern with the highest frequency was adjudged the dominant pattern. The results have been summarized in Table 8.

Table 8: *First Highest SoC in Relation to Second Highest SoC*

Primary Concern	Secondary Concern				
	Self	Task	Impact	Total	Percentage
Self	93	11	13	117	75.97
Task	3	0	0	3	1.95
Impact	26	0	8	34	22.08
Total	122	11	21	154	100

A majority (n=93; 60.39%) of the total participants (N=154) demonstrated self-concern pattern and only eight (5.19%) accounting teachers of the total sample size were oriented towards impact concern pattern. However there was no indication of task concern trend. The mixed concern trend (i.e. self-task concern and self-impact concern) was exhibited by about 34% (n=53) of the total accounting teachers studied. The indication that a majority of accounting teachers showed a self-concern pattern buttresses the point that the accounting teachers were indeed nonusers of the accounting curriculum.

4.3 Measuring influences of accounting teacher characteristics on their SoC

In full appreciation of accounting teacher concerns, further analytical tests were administered using ANOVA to test for statistical evidence to the effect that some teacher characteristics influence accounting teachers' stages of concern in implementing the accounting curriculum. The independent factors tested with the ANOVA on the stages of concern included accounting teachers' gender; highest teaching qualification; teaching experience; and workload.

Almost all of the accounting teachers' characteristics tested had no influence of the teachers' stages of concern. It was only at the collaboration stage that statistically significant differences were noted in the type of accounting subject taught at the senior high school found to be influencing accounting teachers' stages of concern. Relevant excerpts from the entire ANOVA test results in relation to this establishment are shown in Table 9.

Table 9: *ANOVA: Accounting Subject Taught and Collaboration Concern*

	Sum of squares	df	Mean square	F	Sig.
Between groups	64.345	2	32.173	3.343	.038
Within groups	1453.265	151	9.624		
Total	1517.610	153			

ρ<.05

5. Discussion

The study sought to unearth the concerns of accounting teachers in their bid to implement the senior high school accounting curriculum. These concerns were necessary to determine the success rate of the implementation progress. Merely descriptive evidence was required to describe such teacher concerns and accordingly the following research question was posed;

At what stage, as determined by the Stages of Concern, are accounting teachers in implementing the accounting curriculum?

The accounting teachers were nonusers of the accounting curriculum. With both the primary and secondary concerns at the awareness and informational stages, there was no doubt that they were not very much involved in the delivery of the curriculum. The teachers were primarily concerned about the rudimentary aspects of the delivery of the curriculum. As such they should be recognized as those who were considering the possibility of using the curriculum. Implicit in this is the fact that as at the time of the survey they were not considered as actual users of the accounting curriculum.

One thing stood out clearly in the various group profile results analysed and studied. Awareness concern featured prominently in all of them. The degree of intensity in each case was phenomenal to authenticate the concern. There, however, were some situations where some other concerns denoting some level of use of the accounting curriculum were reported. Nevertheless, each of the group profiles reported points to the fact that the first three (awareness, informational and personal) concerns were characteristics of the accounting teachers studied. To gauge the concerns very well to permit informed judgements, it was instructive to cultivate the pattern of concerns to determine the structure of concerns of accounting teachers.

Accounting teachers were considered as nonusers of the accounting curriculum. They had awareness, informational and personal concerns. These lower level concerns were indicative of their non-use of the curriculum. This confirms the finding of Tunks and Weller (2009) that many of the teachers' concerns progressed from self/task toward impact rather than focused on the task stage (Christou, Eliophotou-Menon and Philippou, 2004). For the fact that most of the accounting teachers had these self-concerns, they apparently failed to use the accounting curriculum. In fact the situation is not any better than before because Kwarteng (2009) asserted earlier that accounting teachers had their main concerns at the awareness and personal stages but low concern at the refocusing stage.

These were the general concerns, yet the individual peaked at different stages. And thus further validating Donovan and Green's (2010) study that, as a group, teacher participants had high-level of awareness, management, and impact concerns, yet highest concerns for individual teachers vary. Hence there was need to be responsive to individual accounting teacher's needs to encourage adoption of the curriculum. They warned that self, task and impact concerns can occur at one moment in time and return throughout teachers' professionalization, especially if teachers are confronted with new problems and chance upon some opportunities. This implies the strengthening of instructional supervision and monitoring to keep up with developments in teacher development in the light of the implementation of the accounting curriculum.

Hence the idea of centralising the development of the curriculum and disseminating it across senior high schools to be implemented with utmost fidelity is defeated. In a centralized school system as practiced in Ghana the lack of the fidelity of implementation of the curriculum spells phenomenal concerns worthy of discussion. What then do accounting teachers do in the classroom if they fail to employ the basic working tool prescribed for them by the Curriculum Research and Development Division of the Ghana Education Service?

No matter how best the alternative approaches the accounting teachers take to instruct their accounting students, the teachers have caused a fundamental conditional breach of their professional psychological contract with their employers. Compliance with the policy directive that accounting teachers use the accounting curriculum is primarily fundamental to the professional practice. Accordingly, the non-compliance makes it difficult, if not impossible, to assign any practical significance to the accounting instructional engagements in senior high schools in the country.

Quality of the accounting curriculum implementation is more suspicious. The very standard measure which has been established as blueprint for practical guidance has been almost neglected and relegated. The unwarranted freedom awarded themselves by the accounting teachers only creates an atmosphere of disorder in the practice. This could, however, be linked to the level of instructional supervision of accounting instructions. It is just not enough for the supervisor to be physically present but s/he must have adequate knowledge of the subject matter to ensure that the instructional intercourse is focused on the accounting syllabus.

Furthermore, accounting teachers appeared to have a negative view of the accounting curriculum and its implementation. However, this was contrary to the study of Wang (2013) that the teachers held a positive view towards new curriculum, that their concerns were characteristic of three stages - management, personal concerns and consequence. Having all these accounting teachers with negative view of the curriculum still at post leaves no excuse for doubting the fidelity of implementation and success of the accounting curriculum delivery in the senior high schools. Interestingly, if accounting teachers were not using the basic guide for instructional needs, what then did they use to guide their practice? Were school authorities aware of this state of affairs? Even if they were aware, how committed were the authorities in improving patronage of the accounting curriculum in resolving individual teacher's concerns. There seemed to be more questions to be answered.

Indeed, in this state it was suspicious the kind of instructional discourse that proceeded in the senior high school accounting classrooms. The attitude of accounting teachers to the implementation of the curriculum militates against the curriculum's success. Therefore, the instruction was not likely to follow the prescribed accounting curriculum. Consequently, unplanned learning might result. Hence the quest to achieve the desired quality in the senior high school accounting education might prove elusive.

Accounting teachers' collaboration concern was noted to be a function of the nature of the accounting course taught. This finding is consistent with that of Lau and Shiu (2008) where they identified participants' experience as an oral examiner having a significant influence on collaboration concern. However, generally, accounting teacher concerns were not mediated by their gender, highest teaching qualification, teaching experience, or their workload. Thus, accounting teacher stages of concern was noted not to be a function of their gender, highest teaching qualification, teaching experience or workload they execute. Accordingly, the findings of Pigge and Marso (1989) that gender has a significant impact on concerns are debunked. The study rather supports the fact established by Ghaith and Shaaban (1999) that gender has no effect on teachers' concerns. In fact, the study has as well refuted Watzke's (2003, 2007) findings that teacher concerns may not be universal for all teachers, but rather

dependent on the individual teacher's experiences and surrounding contexts. Again, both Guilliaume and Rudney's (1993) and Boz's (2009) arguments failed to obtain the support from this study. Similarly, the findings failed to support the findings of Christou, Eliophotou-Menon and Philippou (2004) who found that there were significant differences in the concerns of teachers across years of teaching experience but not across years of implementation. Yet, the study findings confirmed some findings of other researchers such as Ankomah and Kwarteng (2010b) who found teaching experience to be independent of accounting teachers' concerns in implementing the accounting curriculum; and Alshammari (2000) who noted that teacher concerns are not related to their teaching experience.

6. Conclusions

Accounting teachers merely experiment with the curriculum and satisfice instructional decisions. This creates the suspicion that instructional monitoring and supervision are not judiciously applied in classrooms. The potency of instructional monitoring and supervision could have unearthed the concerns that the accounting teachers had in implementing the accounting curriculum. However, because such concerns are not identified and addressed pre-university accounting education suffers some defects. It only connects to the fact that accounting teachers' physical presence in the classroom does not necessarily translate to the total use of the curriculum. Therefore, this study sends a signal to school authorities to address these unresolved concerns of accounting teachers to boost the success of the implementation of the accounting curriculum.

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