Accounting Teachers' Understandings and Practices of Teaching and Assessment in a Context of Curriculum Change

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Abstract

One of the significant changes of post-apartheid South African education is recurring shifts in school curriculum policy. In terms of the Accounting curriculum, there is a move away from mastery of formulas and procedures to an understanding of the interpretation of financial information. This has necessitated changes in the way the subject is taught and assessed. This is likely to affect teachers' understandings, particularly those of seasoned teachers who are accustomed to the traditional approaches. This article focuses on the relationship between the changing conceptions of Accounting as a discipline and how these changes influence the school curriculum. The research on which this article reports explored the influence of these curricular changes on Accounting teachers' daily practices. A qualitative research design using semi-structured interviews, lesson observations and document analysis was adopted to explore three seasoned Accounting teachers' understandings and practices at one rural school. The findings indicated that the unique discipline of Accounting and the curriculum specifications determine how teaching, learning and assessment happen in Accounting. What emerged from the findings is that, although teachers were aware of the changes in teaching and assessment in Accounting, their engagement with the Accounting content revealed a lack of deep conceptual understanding of the curriculum.

Keywords: Accounting teachers, Accounting discipline, conceptualisation, curriculum, teaching and assessment approaches.

Introduction

Education policy in post-apartheid South Africa has undergone radical change. Curriculum reform brought about many changes in teaching, learning and assessment. These changes are evident in the Accounting curriculum. Prior to the implementation of the National Curriculum Statement (NCS) in the Further Education and Training (FET) band (Grades 10-12), Accounting was mainly regarded as the art of recording transactions. This heavy focus on financial accounting recording and reporting influenced teachers to use a procedural approach as a point of departure in teaching and learning. As a result, 'many teachers regarded knowledge of the recording or bookkeeping process as a major outcome for subject Accounting' (DoE 2008a:8). This comment implies that the traditional format for the teaching of Accounting was too narrow, too procedural and too mechanical, and forced the learners to rely on memory only (Diller-Hass 2004; Duff & McKinstry 2007). Learners' reasoning abilities and the practice of reflecting on the financial information through solving problems were hardly ever addressed or assessed.

The implementation of the NCS resulted in the reconceptualisation and redesign of the subject of Accounting. In terms of the Subject Assessment Guideline (SAG), Accounting is viewed as a specialised 'language of communicating financial information' (Ballantine & Larres 2007:174). This implies that the subject is regarded as a vehicle for communicating financial information in a way that best serves the purpose of making appropriate financial decisions (DoE 2008a). This reconceptualisation had a direct bearing on teaching, learning and assessment approaches and procedures, for it implied a need to transform teaching and assessment practices: teachers now had to follow new approaches to lesson planning, actual teaching and methods of assessment (Gouws 2008).

The change in the content of the discipline and in the conceptual approach to it is reflected in the restructuring of old and new topics in the syllabus and in new ways of facilitating learners' learning. The challenge facing Accounting teachers therefore is to change their teaching and assessment practices and to align them with the requirements of the new curriculum. This is however more easily said than done as many teachers may lack the conceptual elasticity – not to speak of the knowledge – that would enable them to bring their praxis into line with the new requirements; and such an adjustment would be particularly difficult for teachers trained

according to the traditional bookkeeping model, and of the view that the recording function is an end in itself – a view that clearly is at odds with their learners acquiring the skills that are now regarded as of major importance.
Research in accounting education (Farrell & Farrell 2008; Fortin & Legault 2010; Hassall & Markus 2004) has shown that the adoption of alternative teaching approaches can develop accounting competencies. Furthermore, an extensive body of literature (Black & William 1998; Kanjee 2009; Nakabugo & Sieborger 2001; Taras 2007) reveals that effective use of formative assessment can lead to improvements in learning for children. This is in line with the assessment policy in the NCS (DoE 2003) which emphasises continuous formative assessment, which is integrated into the process of teaching and learning.

How do teachers of accounting understand the new expectations and requirements? Do they grasp what the shifts in teaching and assessment procedures imply for their daily practice in the classroom? These questions are particularly pertinent with respect to teachers whose previous practices may have been different from the new expectations. The assumption is that older teachers, who often were seen simply as 'technicians of the former apartheid state curriculum' (Samuel 2008:5) rather than as critics or agents for expanding the knowledge base of learners about the disciplines they were studying, were expected to implement the new curriculum and change their practices accordingly. The question is whether they have in fact done so or whether they carry their old pedagogic values and practices into the new curriculum and, if so, why. So, what are Accounting teachers' understandings of the changes in the content and character of their subject; and how (if at all) have these changes affected their classroom practice? These are the issues which this study addresses.

Curriculum Change

Literature on curriculum change indicates that successful curriculum implementation depends entirely on teachers who are regarded – and who regard themselves – as active agents in shaping policy as their understanding and interpretation of policy are translated into classroom practices (Fullan 2001; Smylie & Perry 2005; Spillane, Reiser & Gomez 2006). However, teachers' belief systems, experiences and ideologies affect how receptive to

curriculum change they are likely to be. According to Ballet & Kelchtermans (2008), teachers do not simply implement curriculum change; they interpret and modify it according to their different frames of experience. Consequently they respond to curriculum change in a number of different ways. Fullan (2001) argues that experienced teachers tend not to change their current practices easily because these are rooted in their beliefs and in the practical knowledge they have accumulated during their years of teaching. So, while changes in the curriculum theoretically require teachers to make significant shifts with respect to its content and their instructional methods alike, in practice many teachers either resist implementing curriculum change or adapt the curriculum to suit their own practices (Spillane, Reiser & Gomez 2006). This means that they choose to assimilate teaching strategies into their current practices with minimal substantive change. Spillane, Reiser and Gomez (2006) point out, however, that when teachers are first confronted with change, they may be uncertain about what change requires of them, and they may have doubts about their ability to succeed in the implementation of the new curriculum.

Teaching, Assessment and Content Knowledge

Implementation of any curriculum change depends on classroom teachers and usually requires a transformation in their understanding of the subject's content, and their teaching of it (Powell & Anderson 2002). According to Kilpatrick (2001:371), subject-content knowledge includes knowledge of facts, concepts, procedures, and the relationships among them; knowledge of the ways that subject ideas can be represented and knowledge of the subject as a discipline. Research has shown that teachers' content knowledge has a bearing on the quality of their instruction and on their teaching style (Charalambous 2010; Deng 2007; Hill & Ball 2009). Deng (2007) and Ball, Hill and Bass (2005) state that teachers' subject knowledge is important for utilising instructional materials in the most productive way, for reliably assessing students' progress and for determining the most effective sequence for the subject's presentation. This means that subject-content knowledge is a very important aspect of the preparation that a teacher requires in order to deliver in the classroom.

Effective teaching requires an ample understanding of a subject's

leading concepts, as well as an ability to make connections among topics (Even & Tirosh 2008; McCoy 2011). Teachers lacking in subject-content knowledge are ill-equipped to explain and represent topics in ways that make sense to learners. When teachers lack subject knowledge and are unsure of how their discipline is structured they tend to teach it as a scattering of isolated facts. Compartmentalised knowledge of the discipline is often not enough, as it is apt to be fragmentary in nature (Jones & Moreland 2005). By contrast, teachers with an ample overview of a subject and a mastery of interrelated subject ideas will be able to make important connections among topics, sometimes with revelatory force as far as the learners are concerned.

Teachers' Understandings and Practices

Teachers develop their practices from their formal training, teaching experience, school experience, knowledge, attitudes, and individual beliefs. The literature shows that there is a direct relationship between teachers' understandings of teaching, learning and assessment and their classroom practices (Cassim 2010; Harris & Brown 2009; Naicker 1999; Raboijane 2005; Van Laren & James 2008). Naicker (1999) maintains that prior understanding forms the basis for the implementation of any policy: without a sufficient understanding of a policy, teachers cannot be expected to implement it effectively. This position is supported by Cassim (2010) and Raboijane (2005) who argue that an unclear, uncertain understanding of policy adversely affects teachers' practices.

Teaching and Assessment in Accounting

The accounting knowledge that the subject of Accounting covers encompasses the skills and values that pertain to the fields of financial accounting, managerial accounting and auditing (DoE 2011). Although the subject is divided into three fields, the curriculum emphasises the importance of teaching it holistically as the fields are interrelated and should be integrated to strengthen the development of conceptual understanding (DoE 2008b). The integration of knowledge takes place through learning and assessment activities which enable learners to connect knowledge from different parts of the same subject (DoE 2008b). Knowledge integration,

taking the broad view, is also expected to take place across subjects (Hoadley 2008) and, indeed, between school knowledge and experiential knowledge in general, through learning and assessment activities that enable learners to apply school knowledge to real-life-contexts (Sieborger & Macintosh 2002). According to the Accounting Learning Programme, the subject of accounting has been developed with a view to learners acquiring critical-thinking, communicating, mathematical, collecting, analysing, interpreting and organising skills (DoE 2008b). In order to teach and assess the practical application of such skills, Pickford and Brown (2006) note that it is important to give learners opportunities to practise them. This requires teaching methods that promote active student learning (Fortin & Legault 2010). They add that active learning can be achieved through case-study analysis, individual and group projects, problem-based presentations, problem-solving and real-life scenarios, role play, discussions and simulations. These approaches require students to be actively involved in the learning process through group discussion and self-expression (Ballantine & Larres 2007; Farrell & Farrell 2008).

Methodology

The study was undertaken within the interpretive paradigm, which is concerned with meaning-making, in an attempt to understand the subjective world of human experience (Cohen, Manion & Morrison 2011; Merriam 2009). It adopted a qualitative approach as it was concerned with understanding the experiences of the participants and the meaning they make of them. One school was selected from a rural cluster of five. Through purposive sampling, three Accounting teachers (Thoko, Bonga and Zola – pseudonyms used to ensure confidentiality and anonymity) were selected in one rural school on the basis of their background and teaching experience. All three teachers were experienced and were teaching Accounting in the Further Education and Training (FET) phase. Thoko had 19 years of experience as a Commerce teacher of all three commercial subjects in the FET phase. Bonga was head of Commerce Department and had been teaching for 12 years. He had taught all commercial subjects and was currently teaching Business Studies and Accounting in Grade 10. Zola was a post-level 1 teacher, with six years of teaching experience. When interviewed she was

teaching Business Studies and Accounting in Grade 11.

Semi-structured interviews of approximately 45 minutes each were used to probe the teachers' understandings of teaching and assessment in Accounting. The interviews were conducted at the participants' workplace during their free periods. In addition, lesson observations were conducted to verify some aspects and to observe practices. Five lessons per teacher were observed, each lesson being of 50 minutes' duration. Video recordings were used to collect data on the lessons. The interviews and lesson observations were later transcribed verbatim. Each transcript was then read a number of times to extract and identify codes. A process of open coding was used, and categories were established, reviewed and clustered into specific themes.

Findings

In the discussion that follows, key issues raised by the teachers are presented and analysed under two themes.

Practice in Accounting Teaching

Teachers acknowledged the crucial role that practice plays in enhancing learners' mastery of skills and knowledge in accounting. They indicated that the practical nature of accounting requires frequent practice in different skills to give learners an opportunity to apply their knowledge of analysing and interpreting financial information within a given context. These teachers also saw practice as involving repeated written exercises. Consequently, they used many repeated procedural assessment strategies to cover the complex nature of the subject and to expand conceptions of the discipline.

Thoko believed that learning in accounting occurred largely by practice. She felt that learners have to be given exercises to practise what they were learning so as to monitor their understanding of new knowledge. She therefore created space for learners to practise what they were learning while the lesson was going on. This is what Thoko said:

> *They have to do activities while I am teaching. I want to see whether they understand what I am explaining. I always stop and give them work to do in class.*

Apart from doing class activities, the participating teachers reported using independent practice to review what learners did in the classroom by providing additional opportunities for learners to do their work independently at their own pace. This is what Bonga said:

> *They have to work in class, at home and every day. I also want them to do their work individually for them to see whether they understand what I was teaching.*

Independent practice offers learners opportunities to improve by allowing them to review the topic on their own. Bonga believed that giving learners additional work to do on their own at home allowed him to ascertain whether learners had mastered the current knowledge before the introduction of further knowledge.

Zola and Thoko agreed with Bonga:

> *I want them to do more work at home to practise what we were doing in class to check understanding.*
>
> *When they do homework they are learning, they have more time to work individually at home.*

Zola assigned written work to ascertain learners' understanding of what had been done in class. Thoko believed that when learners did independent work at home they reinforced the learning that took place in the classroom. As a normal school day and the normal classroom timetable in Accounting do not offer space enough for extended practice in the discipline at school, such practice, the participating teachers concurred, had to take place at home. But for some learners this solution only creates new difficulties: poor socioeconomic conditions at home, limited work space there, little or no assistance from parents owing to illiteracy and/or ignorance of the Accounting discipline conspire often to deprive learners of the opportunity to get the needed practice.

Bonga and Zola further believed that for learners to understand the practical implications and value of scenarios and problem solving in Accounting, they have to be given activities to enhance the development of analytical skills, and the only way of doing this, they said, is by creating spaces for learners to practise different skills collaboratively.

> *They have to discuss in groups, especially in questions like ethics and control and auditing where they have to solve problems. We give them more practice.*
>
> *I give them case studies and problem-solving questions. They have to do analysis together and give their opinions and solutions to the problems.*

The teachers felt that it was crucial to create opportunities for learners to solve financial problems together in order to develop critical thinking in accounting. They felt that it was valuable and useful for learners to grapple with financial problems in groups where a variety of opinions naturally arises. The teachers believed that the more practice of this kind they give learners, the more likely learners are to master the relevant skills.

Bonga added that as Accounting is also a practical subject like Mathematics, learners make progress by doing regular application exercises:

> *Accounting is more practical like Maths, it needs more practice. Therefore they have to work in class, at home and every day for them to see whether they understand.*

In addition to the acquisition of basic accounting skills, teachers mentioned the importance of developing efficiency and accuracy in mathematical calculations. This is what Bonga and Thoko said:

> *There are different formulas that are used to do calculations. I give them class work or homework every day to practice different methods to do calculations in Accounting.*
>
> *They cannot do difficult calculations in Accounting. They need Maths background. I also give them more work on calculations.*

Bonga indicated that in Accounting, learners use different methods to get to the answer when doing mathematical calculations which, in his view, they do not find easy; part of the problem being that learners do not master mathematical knowledge at the same pace. Thoko indicated that learners have difficulty in doing accounting calculations. She felt that they are deficient in the basic mathematical skills needed for manipulating financial calculations. Because such skills are fundamental to the discipline of

accounting, the best way for learners to achieve a passable degree of competence is to give them as many practice examples as possible.
Projects, written reports, presentations and assignments are set with the aim of affording learners an opportunity to engage with real-life problems and to do research. The teachers noted that, although such tasks are for reporting purposes, they are also intended to create opportunities for further learning and to expand learners' accounting knowledge. This view is advanced by Thoko and Zola:

> *I also give them projects and assignments to teach them how to do research … and to add to their knowledge in Accounting by giving more practice.*
>
> *I give them written reports and presentations. I want them to present and discuss their work in groups.*

Teachers viewed projects, presentations and written reports as forms of assessment of learners' ability to apply the relevant skills, apart from offering them the opportunity to research, discover new information by themselves and explore the given topic at a deeper level. These objectives reflect the new curriculum's shift from the earlier emphasis on purely procedural skills (DoE 2008b). The current outlook is that one form of assessment cannot adequately assess the complex nature of the skills that learners need to develop in accounting; a variety of assessment approaches is required in order to provide a fuller picture of learners' progress in complex tasks such as problem solving and the analysis and interpretation of financial information. The need for a variety of assessment strategies provides learners with multiple opportunities for developing and mastering the higher-level skills that are crucial in accounting.

The Nature of Accounting Content Taught

The participating teachers observed that the type of assessment task assigned to learners and the level of classroom interaction depended on the content that they taught. This is revealed in what Bonga said:

> *The content of the topic will tell what and how to ask the question. In*

> *Grade 10, I am teaching journals and posting. I cannot ask them to analyse and interpret the journals or ledger before they understand recording and posting. They are still learning the ledger and posting.*

Bonga also linked the types of questions he asked, and the level at which they were pitched, to the nature of the content and/or to the particular grade being taught:

> *If I am teaching recording or ledger it is not easy to engage my learners into a dialogue. … most of the questions are low level.*
>
> *Like in Grade 10 you will find that most of the questions are usually in lower- and middle-order because all topics we do in Grades 11 and 12 start in Grade 10.*

So Bonga insists that learners master basic concepts before attempting more challenging ones. To make sure the basic knowledge was in place, he underlined the importance of asking recall questions.

In the higher grades, Thoko reported asking complex and challenging questions because the topics covered tended to be more challenging compared to lower-grade topics:

> *It depends on the content that I am teaching that will allow me to ask a question that creates opportunities for dialogue. In Grade 12, I normally ask questions where I want them to debate issues and problem solving.*

By Grade 12, then, learners are expected to use knowledge previously acquired to analyse financial information and to exercise problem-solving skills. Thoko pointed out that in the higher grades it was both easier to engage learners in discussion and more necessary to do so as they had to acquire critical skills. She assigned assessment tasks which afforded learners opportunities to develop analytical skills necessary for interpreting financial information and solving financial problems; and this required them to apply knowledge they had acquired in lower grades, as is evident from the transcript of a lesson in which learners were asked to defend their answers:

Thoko:	*We are on number 6. You are given the figures below. Explain what you would say to Duzi who is the owner of a business about each of the following items at the end of October. Comment by quoting the figures and give advice. Let us start with telephone. Budgeted amount is R1 100 and the actual amount is R2 800. What can you say about telephone?*
Learner 1*:*	*Actual is more than budgeted.*
Thoko:	*Why? What can you say about that?*
Learner 1:	*They are overspending. Telephone was used more than in other months.*
Learner 2:	*No. They are not overspending.*
Thoko:	*Why do you say that because budgeted are more than actual figures?*
Learner 2:	*The business is selling furniture and during October, more people want to buy because they know that they are going to get bonuses. They are making calls to their old customers informing them about special offers for the end of the year.*

Learners gave different answers, which they justified with reasons based on their analysis of the financial information in the Cash Budget. They engaged in a reasoned argument where they had to explain their opinions and extend their thinking.

The participating teachers were agreed that the level of challenge of the questions they asked depended on the level of complexity of the topic being taught. Moreover, the level of complexity of the content determined the strategies deployed by teachers during interaction in class. In Thoko's words:

> *In Grade 12, all questions were higher-order because we were analysing the statements. There were problem-solving questions in every exercise.*

Thoko added that she asked cognitively demanding questions towards the end of the topic:

> *But ethics is always at the end of topics. It means that I always ask open-ended questions if I am about to finish the topic.*

A further point made by Thoko concerned the sequencing of topics in the curriculum, as a result of which she taught some topics in isolation from others.

Discussion

The research findings revealed that teachers viewed Accounting as a discipline which requires a particular kind of practice and instruction. In Accounting, learners are frequently faced with challenging problems which they have to solve together in order to develop higher-order reasoning and problem- solving skills. The three teachers therefore saw Accounting as a subject requiring learners to work as a group to formulate and share different solutions to financial problems (Fortin & Legault 2010). The teachers acknowledged the importance of consistent practice using a variety of teaching and assessment strategies to assist learners in mastering different accounting skills. They believed that learning in the discipline of Accounting occurs largely through regular operational practice due to the mainly practical nature of the subject (Farrell & Farrell 2008; Pickford & Brown 2006). This implies that repeated exposure to accounting scenarios and problems is important for learners to develop competence in different skills.

Notwithstanding the teachers' reported views, observation of the actual lessons and, later, of the video recordings, failed to show evidence of their effectively operationalising the strategies to which they said they were committed. The three participants seemed to struggle to impart the required skills to learners in a way that gave effect to the expectations of the new curriculum, and this pointed to their limited understanding of the nature of the discipline which, as conceived by the new curriculum, foregrounds propositional-content knowledge.

In regarding the accounting content taught in Grade 10 as merely preparatory to what will be encountered later, the participating teachers were assuming that learners in that grade should confront only lower-order questions as the content does not lend itself to higher-level questioning. This is in fact a fallacy in as much as any content is amenable to higher levels of

thinking. So if teachers take their cue solely from the way the Accounting curriculum sequences topics in the FET band, they are likely to deprive lower-grade learners of the opportunity to develop higher-level thinking skills (Adler 2005). Such an attitude displays a limited understanding of how to teach and assess in Accounting.

The participating teachers' persuasion of an almost impermeable hierarchy of knowledge and skills caused them to plan and structure their lessons and activities in a too-compartmentalised way (Ball, Thames & Phelp 2008; Jones & Moreland 2005), such that learners in the lower grades were not really prepared for the more complex content awaiting them in the higher ones. The teachers seemed to be rigid about the structure of the curriculum and believed that teaching should be organised in a fixed sequence. As a result, topics that were in fact related to one another across the three grades in the FET band ended up being taught in isolation from each other, with the teachers confining their instruction to the content set for the particular grade, or lower ones, and neglecting to make connections with what would be encountered later. This reveals a lack of understanding of the interconnectedness of the various topics distributed among the three accounting fields (Even & Tirosh 2008; McCoy 2011).

The teachers saw a need for learners to master mathematical skills to be able to perform complex calculations in accounting. Although they were concerned about learners' difficulties in performing mathematical calculations, they were possibly seeing the teaching of these skills as Mathematics teachers' responsibility. If so, it would suggest an inadequate appreciation of knowledge integration across subjects (Hoadley 2008), and would point to a lack of confidence in their own mathematical competence.

The findings revealed that teachers seem to know about the changes in the Accounting curriculum and that they are aware of the new curriculum's expectations. But their understanding appears to be framed in purely procedural terms whereby they perceive the curriculum as just another set of 'new prescriptions' requiring to be implemented without necessitating an understanding of the rationale behind the shifts in the macro-systemic identity of the discipline. In these terms, the gap between their verbal understanding ('talking') and their actual practice ('doing') should come as no surprise (Ballet & Kelchtermans 2008; Spillane, Reiser & Gomez 2006; Van Laren 2008; Raboijane 2005).

The over-prescriptive character of the curriculum in its latest incar-

nation simply entrenches, and perhaps exacerbates, teachers' low level of understanding of the discipline's guiding principles and expectations. Over-prescription produces compliance without much in-depth development of conceptual understanding. From a pedagogical curriculum-development point of view, what has happened is that the curriculum's refinement from C2005 to RNCS and then to CAPS was accompanied by increasing levels of specification. This is paradoxical since the new curriculum formulations are resorting to greater prescriptiveness (DoE 2003, 2011) at the same time that they claim to be offering more opportunities for intellectual exploration and critical free-play. The greater levels of prescription may be driven by a perceived need to develop a 'teacher-proof' curriculum to compensate for the incompetence of under-performing teachers (Samuel 2008). But if every time the Accounting curriculum is tweaked, increased levels of prescription result, there is a danger over the long-term of turning teachers into mere rubber-stamps and, to that extent, deprofessionalising them.

Conclusion

The article has sought to report on Accounting teachers' understandings and practices in the teaching and assessment of Accounting. The main aim of the enquiry on which this article is based, was to determine teachers' understandings of the shifts in the Accounting curriculum and the implications these have for the teaching, learning and assessment of the subject in a rural school.

The findings revealed a superficial level of engagement with the subject's scope and content on the part of the teachers interviewed, which in turn pointed to an under-developed understanding of the evolving nature of the discipline of Accounting, as embodied in the curriculum. This was evident in the kind of teaching that was happening in their classes. Their praxis revealed that they were not engaging deeply with the shifts in the discipline as enshrined in the new curriculum policy. Although the three teachers were aware of the changes and the policy expectations, there was a failure to transform awareness into actual practice on the levels of teaching and assessment. This could be the result of the teachers' compartmentalised view of the sequence of topics making up the curriculum, at the expense of an understanding of their interconnectedness as parts of a coherent whole.

When teachers view their disciplines merely as sets of facts and procedures without keeping abreast of the broader visioning of the discipline, they run the risk of basing their own pedagogical praxis simply on what they were taught when they trained to be teachers (Fullan 2001), or on the directives contained in the latest curriculum policy requirements. So when we say teachers lack content knowledge, we mean not just knowledge of the content to be covered in the classroom but also knowledge relating to the evolving nature of the discipline in question, and to the issue of how shifts in perspective and policy are to be enacted in practice. The question then is how to get teachers to take ownership of a broader professional exploration of the discipline; how to get them to understand the changing nature of a discipline's orientation and knowledge base. This calls for professional development strategies that will unfreeze teachers' current thinking about their disciplines. Such strategies would need to emphasise the relevance of the new knowledge resulting from a shift in the epistemological base of the discipline, and also the relevance of the altered context within which the new knowledge is to be imparted.

It could be argued, on the other hand, that there have been too many shifts in too short a time in the Accounting curriculum, with the result that teachers have become either too 'policy-resistant' or too 'policy compliant' (Samuel 2008), and that is perhaps reflected in their willingness to give the changes their verbal support without any serious intention, however, of carrying it over into actual practice. This might be an argument for calling a halt to any 'new curriculum policy' until the system is able to stabilise through the professional development (that is, the retraining) of teachers.

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