Teachers' perspectives on student underperformance in Leaving Certificate Accounting

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Teachers' perspectives on student underperformance in

Leaving Certificate Accounting.

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Abstract

This study examines the reasons for student underperformance in Leaving Certificate Accounting. Bronfenbrenner's Ecological Systems Theory was used to perceive and distill the literature. Thirty-minute, semi-structured interviews were conducted with five experienced post primary Accounting teachers. Thematic analysis drew out three key and several sub-themes. Student underperformance can be attributed to approximately thirty reasons including mobile phone distraction, lack of self-belief, absenteeism, reasons that would not be lost on many people. What is far more interesting is that the reasons for underperformance can be broadly attributed to interactions between stakeholders across a range of ecological systems: The home; The School and the government.

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Chapter One

Introduction

Ask the next person you meet, "why do students underperform?" and you are likely to get a lexicon of reasons. Was that person a student, a parent, a teacher, an administrator, a politician? None of the above? Some of the above? Responsibility for student underperformance could be assigned to the entire spectrum of stakeholders mentioned above. Deriving opinion from all of them may result in deflection and scapegoating....*it's the "student's / teacher's / school's fault."* This study focusses in on the 'middle' stakeholder, the teacher. Teachers regularly interact with students & parents, collaborate with other teachers & school leadership and navigate government policy, on a daily basis. While this presents a difficult caseload to deal with, it also gives teachers a unique perspective on the question every stakeholder wants to know, why do students underperform?

1.1 Origin of the dissertation

The idea from this study came during the author's introduction to teaching Leaving Certificate Accounting. It became apparent that, in a class of thirty students, five to seven were disengaged. Further investigation of test results showed underperformance and discussion with other teachers and the Year Head completed the picture. These students were 'gone', 'powered down', 'out in the cold', parlance used by teachers familiar with the students. The original thrust of the study was to uncover why they were 'gone' and what could be done to bring them 'back in from the cold'. Given the small scale nature of this study and the potential to continue the study post-P.M.E., focus was given to reasons for underperformance alone.

1.2 Background to the project

A great deal of literature was reviewed, in order to extract as many reasons for underperformance as possible. Eventually, this strategy was just yielding a bottomless pit of generic literature, revealing countless reasons for underperformance. The study was at risk of becoming a long list of reasons for underperformance. Bronfenbrenner's Ecological Systems Theory (Bronfenbrenner, 1979) was used to give some structure to the literature, an understanding of how reasons could be classified based on examination of the various ecological systems that effect the student. This distillation of the literature lent itself to qualitative research, the idea being that teachers will have their own perspectives on underperformance. Using the Ecological Systems Theory could be used to gather these perspectives in a semi-structured way.

1.3 Rationale

This study is important for a variety of reasons. In the first instance, it is vital that teachers pay attention to the reasons for underperformance. They change over time. Mobile phone distraction was not a reason for underperformance in the 1990s. Secondly, teachers must be open to the idea that they may not know the reason for underperformance. A study of this nature does not seek to simply generate an exhaustive list of underperformance reasons and have them used as a checklist. Rather, it seeks to give users a framework to self-identify reasons by looking at the various ecological systems at play within the students' life. Finally, it is incumbent on teachers to endeavour to keep their students engaged, if not re-engaged. This cannot happen if the teacher does not understand the reasons for the underperformance in the first place (Elliott, C., 2016)

1.4 Dissertation Layout

Following this introduction chapter, the literature review looks to understand the current body of research pertaining to reasons for underperformance. Particular emphasis will be given to the current Irish Leaving Cert. context but may have to expand geographically and longitudinally if necessary. The methodology chapter will outline the rationale and process selected to gather and interpret the data. Given the broad nature of the topic, a qualitative method will be considered (Cresswell, 2014). Particular attention will be given to outlining both the gathering, coding and thematic extraction of the data. This will be followed by a chapter on the findings of the data, corroborated with excerpts from participant feedback and supporting commentary. The penultimate chapter, 'Discussion' is primarily concerned with the analysis of the findings, in the context of the literature reviewed and the research questions posed. Conclusions, recommendations and areas for further research will be outlined in the final chapter.

1.5 Conclusion

The ideological aim of this study is to improve teacher performance by developing a greater knowledge of student underperformance. Van Rooy (2000) describes teachers as "expert practitioners" and it follows that student teachers have much to gain from understanding their perspectives.

Chapter Two

Literature Review

2.1 Introduction

The purpose of this chapter is to examine the current research in the area of student underperformance. As the study's aim is to garner teachers' perspectives on reasons for student underperformance in Irish Leaving Certificate Accounting (LCA), as it is important to understand what research has been written. In doing so, several aims are achieved; to understand what conclusions researchers have drawn; to determine if this research is relevant to this project, to determine any gaps which may exist within the research. The overarching aim is to condense the research in order to distil key research questions that will be asked of the research subjects.

While attention will be given to the available LCA research, this review will extend beyond both the Irish and Accounting context. Research specific to the LCA area is 'thin', a view supported by Rebele et al. (1991). Rebele (1991) contends that most research in the area applies to third-level accounting academia. A search of the term "Leaving Certificate Accounting" returns just four peer reviewed articles, all of which are approximately twenty years old namely: Byrne & Willis 1997; Byrne & Willis, 2003; Clarke & Hession, 2004; Byrne & Willis, 2005. In this context therefore, it could be argued that this study is a necessary and relevant pursuit that will provide opinion on the underperformance topic.

2.2.1 Bronfenbrenner's Ecological Systems Theory

In order to give structure to this literature review and in an effort to somewhat limit the scope of this project (there are potentially infinite reasons why a student may underperform), literature will be perceived through the context Bronfenbrenner's Ecological Systems Theory (EST). EST outlines a set of systems that allow us to understand human development and behaviour in a more structured manner. According to Onwuegbuzie et al. (2013), the EST model consists of four levels – the microsystem, the mesosystem, the exosystem, and the macrosystem, each representing an environmental level which impacts on the development of the person. EST is a deemed a suitable fit for this study as it is centred on the student and it provides a set of natural scope categories (Individual, Microsystem, mesosystem etc.). A summary explanation of EST is outlined in Table 1 below. For brevity, the terms 'child', 'adolescent' and 'student' will be used interchangeably. A summary table of the literature Review findings is included at the end of this chapter.

Summary of Systems proposed by Bronfenbrenner	
Ecological System	**Explanation**
Microsystem	The immediate contexts in which the individual participates and people in these contexts in direct contact with the individual.
Mesosystem	Influences between members of the micro-systems, e.g. school and family relationships.
Exosystem	External influences on the individual from systems not directly related with or external to the microsystem, e.g. policy and legislation.

Table 1. Summary of Bronfenbrenner's Ecological systems theory.

2.2.2 Microsystem 1: Home (Child and Parents)

According to Bronfenbrenner (1979), the microsystem involves the immediate environment in which the student closely interacts including such home, classroom, playground. Withing this microsystem, we examine how the student themselves and their parents may impact on underperformance.

Studies in the developing world have concluded that academic underperformance is influenced by anxiety, student attitudes, self-esteem and family background (Baru, 2012; R. Ullah & Ullah, 2019). O'Keefe et al. (2021) contend that while structural and cognitive factors can contribute to student underperformance, how students subjectively infer their educational self / their educational contexts can play a major role in underperformance. Some of the main maladaptive beliefs outlined include beliefs that intelligence cannot be improved, some academic topics are simply uninteresting or seemingly irrelevant, learning is an unplanned, passive activity, and that one will be evaluated through the lens of a negative stereotype. Each of these concerns can prevent students from reaching their potential. Students may also suffer exam anxiety and the related underperformance. Indumathy & Annadurai (2022) comment that high self- esteem plays an important role in academic achievement, those who lack confidence, achieve less. Indumathy & Annadurai (2022) also contend that post-primary school is a significant, if not troublesome, stage in an adolescent's journey, changes in emotional, physical and mental aspects and may cause issues in the home, school and peer social settings.

Recent research suggests that technological devices lead to problems for students including distraction and loss of focus which ultimately impacts performance and grades (Bonneville & Riddell, 2023). A 14-week study of 84 Korean third level students revealed that smartphone usage habits and in-class phone use is negatively correlated with student grades (Inyeop et al., 2019). Sanchez et al. (2008) argue that technology use can lead

to problems like absenteeism, shortened attention span, sleep disorders. While these authors were primarily focussed on third level education, their work poses an important question: is this an area of concern for second level students? Contemporary research into these potential reasons for student underperformance in an Irish LCA context is non-existent, therefore, a justified line of inquiry for this study.

Specific to the subject of Accounting, Omodero, in her 2020 study of failing (3rd-level) accounting students, concluded several reasons for student underperformance: absenteeism, low level commitment to studies, social media addiction, choice of career by parents, lack of team work, lack of study materials, poor mathematical and accounting background, and family and personal challenges contribute immensely to the student's underperformance in accounting courses.

2.2.3 Microsystem 2: School (Child and Teachers)

This microsystem involves the immediate environment in relation to the student, the classroom and their teachers, examining some of the potential causes of underperformance generated within this microsystem.

Lack of prerequisite skills or knowledge are a common cause of underperformance; teachers have noted that students who struggle with basic literacy and numeracy skills are more likely to fall behind in other subjects, including accounting (Lin-Siegler et.al. 2016). Jameel & Hamdan (2015) look at the role accounting teachers play in improving commitment and attendance by both motivating students to attend class and by imposing stricter attendance policies. Indeed Valesco (2019) argues that attendance and commitment to classes is important given the 'sequential and procedural' structure of accounting. Therefore attendance is vital to help students to close the loop in the series of topics.

2.2.4 Mesosystem 1: School (Teachers and school leaders)

The Mesosystem is defined as the 'the interrelations among two or more settings in which the developing person actively participates'. In this case, the literature pertaining to the how the student performance is affected by interfaces between teachers and school leadership is examined.

Collaboration in education can be defined as "co-equal professionals voluntarily co-planning to achieve common goals" (Friend & Cook, 2006). Correlation between increased teacher collaboration and improved student performance is inevitable, a view supported by Goddard (2015). However collaboration, on any

level, can be challenging (Carter et al.,2009). Lack of time, necessary skills and administrative supportive are some of the barriers to achieving collaboration (Kamens et al., 2003).

Duke, cited in Thielman (2012), examines several factors that relate to overall school underperformance, several of which relate directly to teachers and leadership, they include: insufficient method to identify and assist with learning problems/deficits; insufficient monitoring of student progress; lack of staff development; and increases in student behaviour problems.

2.2.5 Exosystem 1: Government (The department of Education and Skills)

The exosystem refers to 'one or more settings that do not involve the developing person as an active participant, but in which events occur that affect or are affected by, what happens in the setting containing the developing person'

The fact that the fact that the new Junior Cycle Business Studies course has a diminished level of accounting content is the stuff of staff room folklore, discussed at morning tea breaks, in (P.M.E.) lecture breakout rooms and in Business department meetings. Junior Cycle Business studies is the latest iterance of a business-related course at junior level. 'Commerce' made way for Junior Certificate Business Studies, in 1989. Byrne and Willis (2003a) describe a 'watering down' of the accounting (bookkeeping) element during this time. The Commerce syllabus, where an entire exam paper was devoted to accounting was seen as an adequate foundation for prospective Leaving Cert Accounting students. The Junior Certificate saw a reduction in the amount of accounting content examined with just two questions. Finally, the new Junior Cycle, introduced in 2015, further reduced accounting assessment down to two optional questions on one common paper. Byrne and Willis clearly state that state that, when the new Junior Certificate Business Studies curriculum replaced its predecessor (Commerce), the department of education were supporting a move away from accounting:

"*There are two examination papers, the structure of which gives teachers and students the opportunity to limit their exposure to accounting. This contrasts with the previous Commerce examination where one of the two examination papers was completely devoted to accounting*". (Department of Education, 1988a).

Clarke and Hession (2004) support this view, outlining that the Business Studies syllabus is not a good foundation for the LCA programme, it denies the student the necessary background information, skills, literacy and numeracy to 'hit the ground running' on commencement of LC, in fifth year.

Byrne and Willis (2003b) examined teachers' views on LCA and argue that LCA exam itself is a major challenge to performance: that the standard of the higher-level paper is too high, that the allotted time is insufficient. Chambers (1992) states that having enough time to adequately complete the curriculum is a prerequisite for good learning, a stance supported by Ramsden (1992, P.71) who concludes that "*an overloaded syllabus leads to poor quality learning*." Ramsden goes further to describe a situation where courses oversaturated with content, that place too much constraint on students' time do not lend themselves to development of higher order thinking skills and lead to "*sketchy and confused knowledge of course content*." In the Byrne and Willis study (2003a), one respondent remarked that they must move from topic to topic very quickly due to the length of the course. Clarke and Hession's 2004 study revealed that 77% (38) of respondents mentioned that, due to time constraints, the syllabus was not fully covered.

The Leaving Cert. exam has recently suffered much criticism for its over reliance on terminal exams and the associated rote learning (McGrath, P. 2021). According to The Commission on the Points System (1999, p. 46), teaching with an emphasis on the examination paper was one of the damaging effects attributed to the existing system. Byrne and Willis (2003a) state that 75% of participants (102) reported that they teach 'to the exam', utilising exam style questions 80% of the time. The study also links a high degree of predictability in the Leaving Cert. Accounting exam to rote learning, teachers trying to get students 'over the line' without giving the deeper level of knowledge and understanding. This view is supported by MacPhail et al. (2018) who remarks that '*the dominance of exam-based assessment in the Irish context has, in many ways, distorted the nature of teaching and learning away from more authentic experiences towards a more instrumentalist approach*.' Clarke and Hession (2004) argue that the LCA exam encourages 'surface' (rote) learning, resulting in a poor conceptual understanding of the subject.

2.3 Conclusion

As outlined in Table 2 below, the literature has been perceived through Bronfenbrenner's EST. In doing so, the literature has been distilled into thirty reasons for student underperformance. This method has effectively segmented the thirty reasons into four key areas, home, teacher, school and government.

Categorisation of reasons for student underperformance (using Bronfenbrenner)		
Level of Ecological System	Relationships	Issues raised in Literature (concerning student underperformance)
Microsystem 1	Students Parents	Anxiety · Loss of focus Self-esteem / lack of confidence · Absenteeism Family background · Shortened attention span Inference of educational self · Sleep disorders Maladaptive beliefs · Family challenges Passive activity · Parental influence on career choice Exam anxiety · Poor literacy / numeracy skills Smartphone / social media distraction · Increased student behaviour problems
Microsystem 2	Students Teachers	Poor literacy / numercy skills Absenteeism and the sequential nature of LCA
Mesosystem 1	Teachers School leadership	Lack of teacher Collaboration Insufficient identification / assistant of student performance issues Insufficient monitoring of student progress Lack of staff development Absenteeism policy
Exosystem 1	Teachers School leadership Government	Teacher collaboration Watered-down Junior Cycle Business Syllabus / Poor foundation for LCA Exam too challenging Exam standard too high Overbearing curriculum Rote learning due to time constraints / terminal exam

Table 2. Categorisation of reasons for student underperformance

The study therefore pivots to the main research question:

What are teachers' perspectives on the reasons for student underperformance in the Irish leaving Certificate Accounting?

It follows that several sub-questions will be necessary to gain further traction on this topic:

- Are mental health and home life playing a role in student underperformance?
- Are teachers and schools playing a role in underperformance?
- Is the government playing a role in underperformance?

Chapter Three

Methodology

3.1 Introduction

Cresswell (2014) outlines that qualitative research should be utilised where a researcher seeks to develop an understanding of a central phenomenon, is posing a relatively broad research question and strives to obtain the views of their subjects. As this study aims to understand teacher perspectives in two key areas of the Leaving Certificate Accounting course, namely, why students underperform and what methods / tools are used to support them, semi-structured interviews will be considered and justified in this chapter. Thematic analysis will also be considered as a potential tool to establish patterns in the meaning and establish themes. This chapter will outline the qualitative research process that was employed in the collection of this data, clarifying how both methods of data collection and type of participants were chosen to partake in the study. Finally, ethical issues arising within this study will be discussed.

3.2 Selection of methods and research instrumentation

Creswell (2014) recommends the use of qualitative research when exploring a problem in which little is known about the variables and the researcher wishes to develop a detailed understanding of a central phenomenon. Quantitative research was considered but discounted due to lack specific research is available. Another element of qualitative research, where the literature review plays a smaller role and the study relies more on the viewpoints of the subjects, is applicable here as a central thrust of the study was to gain insight into teachers' perspectives on why students underperform. Idealistically, this project is predicated by the interpretivism paradigm, utilising semi-structured research method and a thematic analysis process. Marshall and Rossman (2006) refer to how phenomenological approaches to research seek to explore, describe and analyse the meaning of individual lived experiences: how they perceive it, describe it, feel about it, judge it, remember it, make sense of it, and talk about it with others. Constructivism further informed the use of interviews as a research tool (Buys et al., 2022).

The research approach methodology used is Action Research and one of its subsets, Participatory Action research (PAR). PAR is described by McDonald (2012) as democratic, equitable, liberating and life-enhancing. These descriptors align well with the overall purpose of the project, that is, to uncover perspectives on why students underperform in Leaving Certificate Accounting and what supports are used to remedy this phenomenon. Utilising this method, according to McDonald (2012), allows the researcher to gather feelings,

views and patterns, without control or manipulation from the researcher. As a student embarking on a career in teaching, the author wishes to gain a perspective and understanding without manipulating or guiding the expert opinion being sought therefore PAR is a good fit. Ultimately, McDonald, supported by Greenwood & Levin (1998) and Kozak & Schnellert (2023) expresses that, ideally, the purpose of Action Research is to impact social change or, as Reason and Bradbury (2012) explain, it is strongly value orientated, seeking to address issues of significance which hamper the flourishing of all human persons. Again, this is a good fit on both an idealistic and practical level as the fundamental aim of this project to inform the authors level of understanding with view to improving student academic performance.

Christiansen et al. (2014) deem interviews to be an advantageous as they facilitate probing and follow-up questions from the interviewer, a view supported by Omolola and Olenik (2021). Christensen posits that the perception of low anonymity may be a hindrance and ultimately affect the quality of the data. Milinga et al. (2023) outline that this hindrance may be offset by positive relationship building and triangulation. While triangulation is somewhat difficult to achieve, given time constraints and the stipulations made by the college on data collection, positive relationship building has been possible as the author has worked with the subjects for a range of one to two years. These relationships have been strengthened by the fact that the subjects and author work in the same department and teach the same subject thus sharing resources, information, stories and in general, supporting each other. Consideration was given to postal/digital structured questionnaires as they facilitate the gathering of a substantial amount of information while increasing the geographical area Sekaran (2000) but discounted. While it may be a useful method for an expanded study, utilisation of the close relationships built with the subjects is the preferred choice. Focus groups were considered as a method of data collection but ultimately discounted due to the fact that participants may be less likely to open up in front of strangers, Petronio's Communication privacy management theory (2013).

3.3 Data Collection

In this study, five semi-structured interviews were conducted with experienced Accounting teachers over a seven-day period in May 2023. Participants were provided with project information sheets and consent forms in advance of the interviews (digitally) and physical copies of both were provided immediately prior to commencement of the interview. Attention was paid to keeping the number of questions and the questions themselves short, in order to ensure maximum discussion time and to ensure that interviews did not go over time.

Participants were reminded that they are entitled to ask for a copy of their data and that they would be provided with a copy post-interview. There were both ethical and efficacious motives at play here as reminding the participants of their rights constitutes part of the ethical agreement between college and author but, in doing so, participants can reflect on their contribution and may wish to contribute further discussion. Hagens et. al (2009) promote the idea ITR (interviewer transcript review) allows the interviewee the opportunity to edit, correct and clarify information given in the interview and in some cases, provide new material to the transcript as set out in Table 3 below:

Interviewer transcript review		
	Transcript sent to interviewee	**Revised transcript returned to researcher**
Category 1. Specific transcription errors/omissions corrected	**Interviewee**: That's when Dr [name not clear – recording muffled] informed the expert group that the analysis was misguided.	**Interviewee**: That's when Dr *Smith* informed the expert group that the analysis was misguided.
Category 2. Specific details added to transcript	**Interviewee**: That's when Dr, ummm, I'm sorry, I can't recall her name at the moment, but that is when she informed the expert group that the analysis was misguided.	**Interviewee**: That's when Dr *Smith* informed the expert group that the analysis was misguided.
Category 3. Specific transcription details corrected/changed	**Interviewee**: That's when Dr Smith informed the expert group that the analysis was misguided.	**Interviewee**: That's when Dr *Jones* informed the expert group that the analysis was misguided.
Category 4. Grammatical changes or minor clarifications made to transcript	**Interviewee**: Ahhhhhhhh, ummm, ummm, that's, umm, when Dr Smith told us that our, umm, analysis was misguided.	**Interviewee**: *That's when Dr Smith informed the expert group that the analysis was misguided.*
Category 5. Statements removed from transcript	**Interviewee**: That's when Dr Smith informed the expert group that the analysis was misguided.	*Section completely removed from transcript*
Category 6. Statements added to transcript	**Interviewee**: That's when Dr Smith informed the expert group that the analysis was misguided.	**Interviewee**: That's when Dr Smith informed the expert group that the analysis was misguided. *I really believe that Dr Smith played an instrumental role in how we looked at the evidence supporting this policy issue.*

Table 3. Hagens' interviewer transcript review process

3.4 Sample

Purposive sampling was primarily based on two factors, that the participants were qualified accounting teachers with two or more years of post-qualification Leaving Certificate Accounting experience. This study gives Accounting teachers the opportunity to express their perspectives on the reasons for student underperformance. Van Rooy (2000) describes teachers as "expert practitioners, who's contributions are valued for their clear, rational and logical perspective. There were several constraints to the selection

process including a cap on the number of interviews to be carried out (imposed by the college); participant's willingness to participate (some suitably qualified participants did not have the time to participate in the study); lack of time (author is in both full time study and full time teaching); cost (author had initially planned to interview qualified subjects over a larger geographical area but the country is in the grip of spiralling inflation which is prohibitive to longer journeys). The sample was chosen from two schools where the author has worked. The five participants meet the criteria, apart from one who has not yet completed two years of post-qualification teaching experience but will have completed two years' experience one month after the interview takes place.

3.5 Data Analysis

Thematic analysis is the process of identifying patterns or themes within qualitative data and using these themes to address the research (Maguire & Delahunt, 2017; Russell and Vallade 2010). One distinct advantage of thematic analysis is that it offers greater flexibility, given it that is not tied to any particular epistemological or theoretical perspective (ibid) or, as Braun & Clarke (2006) posit, it is method not methodology. Braun and Clarke (2006) offer the following six-phase plan to conducting thematic analysis:

Step 1: Become familiar with the data

This involves reading and rereading the transcripts, gaining a feel for the interview as a whole before breaking them down into parts. Notes of general impressions will be written down in the margins at this point.

Step 2: Generate initial codes

Bree and Gallagher (2016) outline a coding system, using various elements of Microsoft Excel, for example, colour coding and sorting themes. While various other software alternatives are recommended by Cresswell (2014), the author has good capability with Excel and is comfortable with this method. A coding sample will be shown in appendices.

Step 3: Search for themes

As per the earlier definition, a theme is a pattern of ideas that capture something interesting within the data. There are no hard and fast rules about what makes a theme (Braun & Clarke, 2006, a theme is characterised by its significance, therefore, thematic extraction was approached with an open mind.

Step 4: Review themes

The sort / colour code function in Microsoft Excel will be used to gather all data relevant to each theme. To help with the consolidation of themes, Maguire and Delehunt (2017) provide the following questions:

1. Do the themes make sense?
2. Does the data support the themes?
3. Am I trying to fit too much into a theme?
4. If themes overlap, are they really separate themes?
5. Are there sub themes?
6. Are there other themes within the data?

Step 5: Define themes

In this step, themes are refined in order to distil their essence (Braun & Clarke, 2006. In doing so, themes and sub themes are compared and contrasted, links between themes are outlined and main themes are established.

Step 6: Write-up

This step will be executed in later chapters of this research project.

3.6 Ethical Issues

The data gathered in this report are part of an ongoing professional master's in education with data collected in May 2023. In accordance with the college's dissertation handbook and the ethical guidelines outlined the British Educational Research Association (BERA; 2011), no data was collected in advance of ethics committee approval. The ethics application has been supported by the college appointed supervisor and achieved approval from the ethics committee in December 2023. Finally, all participants were informed that they may withdraw their consent at any point during the process without negative consequence.

3.7 Data-storage

All data has been stored safely and securely. Data was immediately transcribed and de-identified so as to ensure anonymity (Ranney et al., 2015). All data/files are saved in password-protected / encrypted folders. Identifiable data are stored in a separate directory from interview transcripts / recordings so there is no possibility of connection thus adding a second element of anonymity protection. In line with college guidelines, data will be stored safely before being destroyed after three years (from date of collection).

3.8 Conclusion

Given the broad research question and scope of the research project, the methodologies chosen were apparent from the start. Semi structured interviews were deemed to be the most suitable tool as they would tap into the ideas, experiences and knowledge of the teachers; thematic analysis was deemed to be the appropriate method to distil key themes from approximately 22,500 words, generated from the five interviews.

Chapter Four

Findings

4.1 Introduction

This chapter will outline the findings, constructed from five semi-structured interviews, conducted during May 2023. Once recording was complete, all interviews were transcribed and edited for readability, conciseness and clarity. Transcripts were then returned to the participants to see if they had anything to add or develop. In all but one case, the transcripts were returned with extra data which proved relevant and helpful. Once received, transcripts were coded, and combined using Microsoft Excel. The purpose of this chapter is to state the overall findings, derived from the interview. The following chapter (chapter five) will deal with the thematic analysis of these findings.

4.2 Participant demographic

Table 4, below, outlines the elements of teacher age, qualifications and experience of the participants.

Category		School 1	School 2	Total	%
		n = 3	*N = 2*	*N = 5*	
Gender:	Female	2	1	3	60.0
	Male	1	1	2	40.0
Education Qualification:	H. Dip.	0	1		20.0
	P.M.E.	3	1		80.0
Age:	25 to 30	1			20.0
	31 to 35	1			20.0
	36 to 40	1			20.0
	41 to 45		2		40.0
Teaching Experience in years:	< 1	-	-	-	-
	1 to 2	-	1	-	20.0
	2 to 5	2	-	-	40.0
	>5	1	1	-	40.0

Table 4. Demographic information of participants

The study was conducted over two schools of similar student size, geographical location and socio-economic background. The range of experience presented advantages and disadvantages namely that the less experienced teachers, who completed their P.M.E. more recently, had a greater clarity on a wider range of scaffolding and differentiation techniques, area which were considered non-pertinent. It was apparent that the teachers with the highest level of experience (participants 2 and 5) were far more adept at understanding

the reasons for underperformance, the root cause of these reasons and the general shift in trends concerning underperformance. It is interesting to note that, age and experience do not fully correlate for example Participant 3 is in the lower age bracket but in the higher experience bracket. This signifies that some teachers joined the profession later in their working life.

4.3 Key findings in the Data: Perspectives on reasons for underperformance.

4.3.1 Perspective 1: Absenteeism

Absenteeism is mentioned by all five participants and is considered a major issue:

"Absenteeism is a huge issue.... ……they will totally get left behind".   P1

"……maybe 5% of them are going to quickly disengage as soon as the content
becomes too difficult, you'll see absentees / issues with homework"   P2

"In [Business] class, you can go home and learn it yourself. Should
They miss out on a couple of days in accounting, you're in trouble.   P3

Several participants talked about the absenteeism in the context of 'process', the idea that the teacher covers, for example, 'stepping-stone' content on a Monday which is used on Tuesday to build on /cover more complex content. Missing Monday's class is therefore detrimental to students:

"You cannot catch up unless you are unbelievably driven……. even though
there's lots of different sections, there is a connexion between, its process
driven and when you kind of get lost, that's the major issue. The #1
issue facing accountancy is in my experience, is absenteeism".   P5

"……. you miss one class and there's a big gap in your knowledge.   P4

4.3.2 Perspective 2: Picking the subject for the wrong reasons

This was a topic that all participants spoke about at length. While they may have been coming at this from different angles, participants all agreed that accounting, as a subject, is not for everyone.

".... they think the accounting they see in in junior cycle is what they're going to get senior cycle. I don't think that the school outlines Business is Business and accounting is a whole new subject. If that's not expressed to them, in transition year, students pick badly. They need to be guided very carefully in subject choice"   P4

The majority of participants raised parental influence in subject choice as a concern:

"maybe the parents made them pick the subject, that might have future benefits in life, but if the student doesn't like the subject he doesn't want to be there, he's no interest in it."   P3

" You hear this very often, at parent teacher meetings, they're very eager to tell you that they are accountants and they like the idea that their kids are doing accounting. They've done a bit of research, they look at marking schemes / grades and think they can support the kids, given their knowledge, but they soon find that there is a big gap between what they do and what the Leaving Cert. is vast. Parental influence for sure has an impact on underperformance."   P2

This concept of parents pushing their children to take Accounting because they, themselves have some accounting experience, was mentioned by four out of five participants. The thrust of this rhetoric is that, while parents may have experience, it is usually not akin to the highly prescribed and intricate accounting content used in the leaving cert and they generally do not have the 'inside track' which they thought they had, aptly outlined by one of the participants:

"……. in reality, lot of parents who actually do accounting use software that does a lot of the work, they are very far removed from the basics."   P1

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4.3.3 Perspective 3: Distraction from mobile phones / social media.

The majority of participants mentioned this issue. As opposed to other issues, the language and tone adopted by respondents was definitely more defeatist than when raising other issues, an element of 'but what can you do' was expressed in all cases, more than one eye roll was demonstrated when participants were asked about how to tackle this issue.

> *"I think the distraction of mobile phones and social media links back to*
> *concentration levels. If you look at TikTok, it's a 10 second [experience].*
> *I think even your attention span is getting smaller and smaller over time."*   P3

> *"I would say the big bane of our lives in schools at the moment is devices/*
> *mobile phones. The rule is that they don't have them on them, invariably*
> *they do. Either looking at them or thinking about them, or they feel it*
> *vibrating in their pocket, or they're expecting a text from somebody. They*
> *should be focused on what's going on in the classroom."*   P2

This links back to Reason 1, specifically, the 'process' element, that the student will miss vital steps or building blocks in the accounting course if they miss class time. Being distracted by a device will cause students to miss out also, albeit on a smaller scale than absenteeism.

4.3.4 Perspective 4: Home life

Among the more experienced teachers (Participants 1, 2, 4) this issue of home life was raised repeatedly. While the frequency of this issue is slightly less than others, the impact comes across as more severe. It is interesting to see the participants with less experience did not pick-up on this area, even when prompted.

> *"We work in a very nice school….nice socioeconomic background…*
> *Majority of them are well supported at home….parents are highly*
> *educated……….they support education. But there are a couple who*
> *come from households and backgrounds where education is not a*
> *priority."*   P2

Issues can come from both underachieving (Rational Action Theory) and overachieving parents:

> *"The home life thing goes both ways; you have disadvantaged home*
>
> *life situation and you have a very high expectation home life situation.*
>
> *Both have an effect on performance."*   P1

4.3.5 Perspective 5: Mental health

Surprisingly, only one participant, the most experienced teacher, spoke about mental health, as both an issue of underperformance and an increasing trend:

> *"There are increasing numbers of mental health issues amongst*
>
> *Students and in their families, and their home life*
>
> *distractions are massive then so school for them is not priority,*
>
> *getting through a day is my priority getting home and not finding*
>
> *a parent in a terrible state. School is a safe place for them, but it's*
>
> *not important to them."*   P2

This is worrying in and of itself but perhaps of greater concern is that four participants did not remark on any element of mental health.

4.3.6 Perspective 6: Teacher ineptitude

Teachers seemed willing to discuss underperformance amongst accounting teachers, without reservation. While this narrative may suggest some sort of animosity, the tone was quite positive and views were generally expressed in a constructive way. Most participants were dispassionate in expressing their views on teacher underperformance.

> *"……because the teacher is not fully invested in teaching, you know,*
>
> *their adaptability to the content…an over-reliance on just doing exam*
>
> *questions / marking scheme ….no context or reasoning behind the*
>
> *accounts. The students don't get that context. Without this context,*
>
> *this is just rote learning, put that number there."*   P5

"....using terminology and jargon which will confuse them and lose

them very early, You have to be careful particularly with students

who are, naturally going to be distracted, you need to mind them a

little bit more."   P2

Within the area of teacher ineptitude, teacher background was mentioned by two participants, the fact that they may have come from accounting or accounting related roles in the private sector and may confuse competency in the work-related arena with competency in teaching:

"the backgrounds of the teachers....fully qualified accountants who've

worked in the industry and find it hard sometimes to bring it down to

the very basics, at a very simple level."   P2

"they come from the private sector and they don't fully understand the

concepts being discussed."   P5

The 'background' question extends beyond the notion of teacher being 'new to the trade', underperformance can come from a difference in educational background:

"one of our accounting teachers is also a maths teacher and they teach

accounting differently to how I [a business and accounting teacher] would

teach it. I use 'T accounts' for everything whereas she uses a mathematical

way of doing it. This can be problematic if there is a change of teachers,

maternity leave or whatever, the consistency is not there."   P1

A final comment in this area relates to the teaching of the Junior Cert. Business Studies course. All participants spoke at length about this, the link between both curricula and how the Junior Cert. accounting component relates to success in Leaving Cert. Accounting. However, within the confines of 'teacher ineptitude', the issue pertains to shortcuts taken by Business Studies teachers who do not teach Leaving Cert. Accounting. It is suggested that, as their goal is success at Junior Cert., they do not teach the fundamentals of the accounting section (of Business Studies), rather, they encourage rote learning:

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"I also think that there are some business teachers out there who can

manage to teach the accounting core elements of the Junior Cert. without

ever teaching the basics, debit and credit rules......So the students don't have

a foundation. They're [some Junior Cert. teachers] not doing all of that because

there's a shortcut. Disheartening for the student and the teacher [in 5th year

accounting], you have to cover a huge amount of basics. This can affect self

-belief and lead to lack of commitment."   P1

4.3.7 Perspective 7: Lack of Business faculty collegiality

Perspective six outlined several areas where an individual teacher's background, training or approach can lead to underperformance. In this section, we examine to level of teamwork amongst teachers in both schools' business departments and where this can affect performance.

In terms of setting the scene for this section, one participant's comment, while somewhat blunt, is reflective of other participant feedback.

"At the moment, as a department, it's very much do your own thing.

We could share resources but we don't."   P1

"Teamwork between the account department is non-existent. There's

another two Accountant teachers here……but we're not working

together. We're not sharing the resources……. definitely not a good

thing. I think everyone should be striving for one goal - you want

what's best for all the kids."   P3

"It's non-existent [teamwork], I've never been such a lone wolf."   P4

Two of the respondents, commented on a strong level of collegiality within their business department:

"In our department, we are proactive in terms of sharing resources,

and knowledge. We give advice to each other, to young teachers." P5

"… within the business department, we are very supportive of each
other, all resources are shared. We set common exams, common
class tests, and we look at how the students are performing each
year. We all know who the underperforming students are, we very
much pass on any information……I'm very proud of the fact that we
are incredibly united as a department." P2

This lack of team work is localised to one school, P1, 3 and 4 (same school) reporting a state of disconnectedness whereas P2 and 5 report the opposite, a connected, cohesive department and there is a correlation to experience. It may also corelate to generational differences between the two sets. What was significantly evident from the conversations amongst the participants suffering a lack of collegiality was the emotion. All three expressed frustration, some exhaustion and a degree of hopelessness, this is a problem and it doesn't appear to be getting fixed. This is rather disconcerting given the teachers' education level and clearly stated desire to do their best for their students. The demographics of this group may affect the dynamic, one teacher with almost ten years of experience, one with just under two years of experience and a final teacher with just over two years of experience but ten years of private sector work experience. Perhaps an area for further study considering that of collegiality is a cause of underperformance, is group dynamics a cause for lack of collegiality?

4.3.8 Perspective 8: An inadequate Junior Cycle Curriculum

The notion that the new Junior cycle Business Studies curriculum, introduced in 2019, is very much a 'watered down' version of its predecessor, is common folklore in Accounting teacher circles. It is discussed amongst teachers and business departments and on accounting lectures. All participants had strong opinions on this topic and it was the most unanimous answer / reason of the entire series of interviews. One participant talked about the lack of basic numeracy and literacy provided by the Junior Cycle:

"I also think that they end up with without having the numeracy knowledge.
In Junior Cycle, there's too much accounting removed from J.C. business.
They are not familiar with numeracy from an accounting point of view." P4

"This applies to literacy also, the wording in the accounting is very difficult

 For students."   P4

Several participants argued that the simplification of the course diminishes students' ability to hit the ground running in 5th year:

"I feel that the biggest problem is the lack of foundation delivered at Junior

Cert....... the course [J.C] accounting element is much more simplistic than it

used to be.... junior cert not doing its job for the students who come into fifth

year, an inadequate foundation delivered."   P1

The concept of rote learning was mentioned earlier in the chapter and it is mentioned here again but in the context that the curriculum and the exam lending itself to rote learning:

"....where there was a two paper exam and students had the chance

to actually learn fundamental double entry accounting / books of first

entry. The new course means now that a lot of students are rote learning,

focusing on the were not the why. The level of understanding is diminished."   P2

"I'm teaching third years a common paper. Ten years ago, it was two papers

and it was difficult, you had to learn the basics of accounting, or you would

not get there."   P3

4.3.9 Perspective 9: Student commitment, confidence and self-belief

All participants expressed a very 'human' approach to their students and all interviews, a genuine level of concern for their success in the subject and their general wellbeing. Opinion was divided on whether the lack of self-belief causes the slow-down in work rate or vice versa but it sheds light on a conclusive opinion; that students must hit the ground running in 5th year and they must keep the work rate up:

"Probably the lack of commitment by the student to accounting as a subject.

 I think because they're probably not fully committed to the demands of

accounting, that impacts their confidence and their self-belief."   P5

"I think that they don't put the time in. It's no good being passive at all in accounting. You have to be actively engaged." P4

"I would say a lot of the time it comes down to lack of self-belief and they've struggled in school for the last number of years. You know, they're kids who don't really believe they can do it and very often you convince them that that's just not the case." P2

"A lack of self-belief is huge, such a technical course, they struggle and then this lack of belief comes into it and lack of commitment. I think definitely as well." P1

4.4 Non-pertinent findings 1: General comments on solving underperformance

The participants offered several unsolicited points that, while not particularly useful for this study, do offer further background to the topic. In many cases, they reveal potential remedies for the nine reasons of underperformance. Some of these extraneous findings are presented in Table 5.

Non-pertinent findings: Part 1

General finding	Proposal	Examples	Support
The Accounting curriculum	The curriculum needs to change	Subject is too outdated; exam time is too short; needs project work, like the new Economics course.	80%
Teacher development needed	Teachers need support in this area Differentiation, scaffolding, team teaching	Time allocation for training needs to increase; specific training for differentiating L.C. accounting is needed	100%
Utilisation of Transition Year: Part A	T.Y. can be used to educate students on accounting basics and on making good subject choices.	Build an accounting foundation module; boost accounting numeracy and literacy	80%
Utilisation of Transition Year: Part B	T.Y. can be used to support students in making good subject choice decisions.	Give talks to students, advising them on the course content, outline the difficult access of the course.	60%

* % of participants supporting this finding

Table 5. Non-pertinent findings Part 1

4.4 Non-pertinent findings 2: Specific support tools used counter underperformance.

A second strand of non-pertinent findings come in the form of specific tools, used by the participants, to support student underperformance. While not pertinent to this particular study, they serve as a practical guide to teachers. These tools are outlined in Table 6 below.

Non-pertinent findings: Part 2

Type of support	Tool	Implementation
Differentiation	Peer-to-peer learning	Homework checking; match the strong person with not so strong person; strong person gets to learn by correcting mistakes and the other person gets to learn from a strong person. So mixed ability pairs and peer-to-peer homework checks.
Scaffolding	Layering	When introducing a new concept, you give them an example where some information is already given and they complete the missing parts, they build it up from there.
Differentiation	Alternative assessments	Offer students different types of summative assessments to ensure they gain some success in the topic.
Differentiation	Real life lessons	STEM B, getting students to design a bridge, utilising their skills from different subjects. Get them to work finance and toll revenue.
General	Peer observation	Assuming a strong level of faculty collegiality, have another teacher observe your class and give critical feedback – a critical friend.
Differentiation	Video lessons	Sending out videos of the lessons so students have assistance at home, they can watch the videos, stop, pause, Play, rewind.
Differentiation	Group work	I believe in working in small groups, sitting down, asking them to teach their peers or to teach me.

Type of support	Tool	Implementation
General	Build relationships	This means that the lads will tell me what's up, what is easy, what is hard. That trust is important, and I regard them for putting their hand up.
General	Information gathering	We use a system called VS Ware; assessments are recorded...you're able to 'know' a student before they come into your class, their history, special needs, performance. This helps a lot with expectations. bells should ring if test scores drop. Year heads can help with this.
Scaffolding	Tailored solutions	OK, so very often it will be, giving them handwritten solutions to the question, in my handwriting, not the department solution. So they see what is expected of them.
Scaffolding	Personal coaching	I'm a big believer in sitting alongside students and supporting them, helping them fill in the answers; be a presence. Identifying where they're struggling and helping them out.
General	Relationship building	Asking them questions that you know they know the answer to. I think that's actually really important.
Differentiation	Energising content	If you can get guest speakers in or introduce an exciting element of accounting like forensic accounting, that gets them going.
Differentiation	Establish prior knowledge	Important with new students, to assess prior knowledge in the beginning, even simple little tests, this goes both ways, you're trying to see who the top performers are so you ensure that you stretch them, as well as catering for those who are struggling with the basics.

Table 6. Non-pertinent findings Part 2

4.5 Conclusion

When examining the various teachers' perspectives on the reasons for underperformance in leaving certificate accounting, several conclusions may be drawn. The teachers interviewed are passionate about their students and want the very best from them. However, challenges, with varying degrees of complexity, exist. These challenges could also be looked at in terms of influence and control. For example, a teacher may find it impossible to control what happens in the home but can exert more control with the student within the classroom. Likewise, a teacher may have little influence over what happens at a Department of Education

level but they can influence a collegiality among their peers by adopting the right attitude. The next chapter will deal with analysing the findings and drawing themes from the patterns in the data.

It is clear from the data that mental health issues, social media distraction, parental influence impinge upon confidence and self-belief. These issues emanate from the home but manifest in the classroom and exam hall therefore they become a key area of concern. The second strand of data highlights teacher collaboration and school leadership as a potential reason for underperformance. The term 'lone wolf' is perhaps indicative of many teachers experiences? What role do teachers, school leaders and government play here? Finally, the third strand of data looks at the decisions the Department of Education make around curriculum with participants arguing dichotomously that the Junior Cycle is too easy and the Leaving Certificate is too hard. These three strands of data will be further analysed in the following chapter.

Chapter Five
Discussion and analysis of findings

5.1 Introduction

This chapter will delve further into the findings from the previous chapter. Findings will be examined against literature reviewed with view to answering the research sub-questions: *Are mental health and home life playing a role in student underperformance? Are teachers and schools playing a role in underperformance? Is the government playing a role in underperformance?*. In doing so, the research questions will be answered. The data analysis outlined in chapter four revealed nine teacher perspectives on the reasons for student underperformance in LCA. These nine reasons have been labelled as sub-themes and then segmented into three key themes. The purpose of this compartmentalisation was to allow for a more focussed analysis. Bronfenbrenner's Ecological Systems Theory (EST) was used to segment the various themes and sub-themes. The findings from the previous chapter are represented in Figure 1 below. Links have been drawn between the various ecological systems and the relevant key theme and sub theme have been grouped accordingly, thus linking segmentation in the literature review to the findings. This categorisation happened very organically, presenting a .functional flow through the project, from literature review, through the interviews and during the collation of findings.
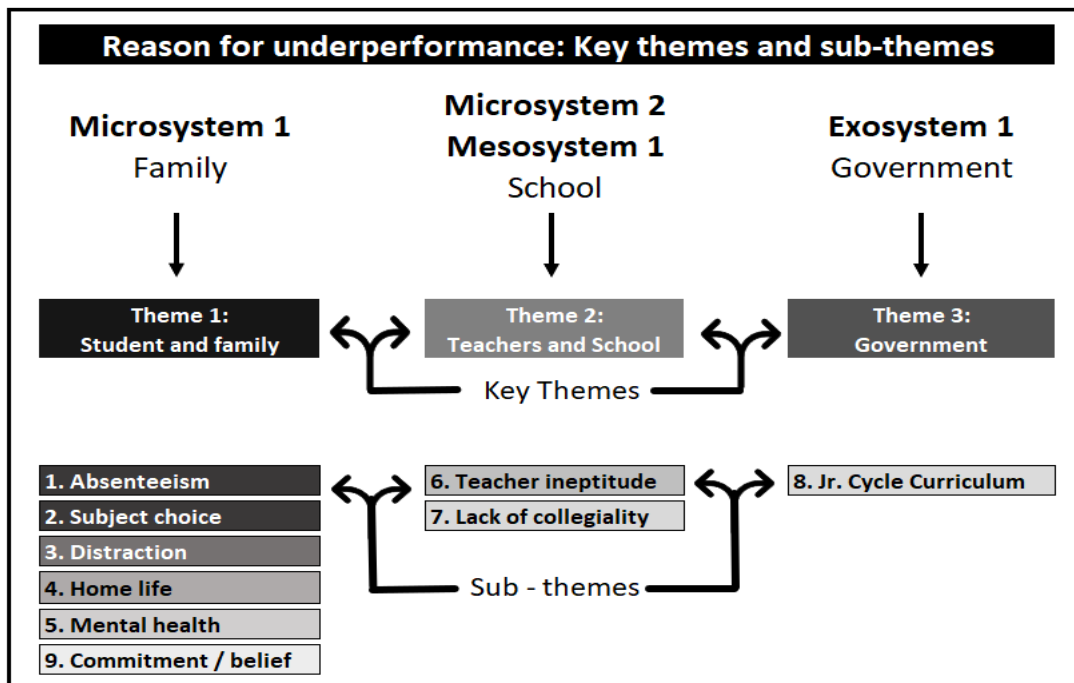

Figure 1. Key themes and Sub-themes

5.2.1 Analysis of Theme 1: Student and family

Theme 1 derives from the literature review pertaining to Microsystem 1 (Family) and the information gathered from the five participants relating to this topic.

All five participants alluded to absenteeism as a major reason for underperformance. The problem is interrelated in so far as absenteeism caused student underperformance (P 1 and P3) and underperformance causes absenteeism (P2). Omodero (2020), concluded that absenteeism was one of several reasons for student underperformance in accounting. The correlation between absenteeism underperformance in LCA is supported by the data. As P4 and P5 outline, it is the gradual nature, the process of learning accounting: *"you miss one class and there's a big gap in your knowledge"* (P4). This is supported in the literature by Valesco (2019) who argues that attendance and commitment to classes is important given the 'sequential and procedural' structure of accounting. Therefore attendance is vital to help students to close the loop in the series of topics. One can therefore derive that the issue is a double edged sword in so far as absenteeism will cause the student to miss part of the process and find it hard to catchup, the resulting poor performance in a class test will cause a student to avoid coming to school.

Parental influence on subject choice is an issue, encouraging their child to choose LCA because of the perceived 'good life' which an accounting career may provide. Omodero (2020) supports this assertion and outlines that choice of career by parent is a major factor in underperformance. A second area of parental influence was raised in relation to parents encouraging the child to choose LCA as they have some level of accounting knowledge and believe they can provide subject specific support to their child. Three participants mentioned this phenomenon and its potential destructive capabilities. There is no literature on this area, specific to LCA and represents an opportunity for further research. It is perhaps clear why parents push their children into this area but they must consider that this subject is numeracy based, is highly prescribed and process driven, it offers little to creatives and requires replication of information rather than innovation. This may not suit some students and will place a barrier to performance. Teachers have a role in supporting parents here. While it is natural for a teacher to encourage parents and students to take LCA, in order to ensure that they have sufficient students to warrant a class, it is also incumbent on them to clearly outline the terrain of this subject to parents, what profile of student performs well / poorly, some of the subject choice feedback from previous cohorts and perhaps more direct communication with parents on the subject of subject choice.

Distraction from mobile phones was perhaps the most futile of issues. While the majority of participants are clear on how the problem manifests itself (falling behind due to missing steps in the process, not doing homework) they lacked a clear understanding of how the issue works and no suggestions of solutions were

made. The literature available speaks to the manifestation of the problem, Bonneville & Riddell (2023) for example, linking technology abuse to distraction and loss of focus, but little reference to the root cause or solution is available. This is perhaps because the issue is evolving at such a rate as to render generation of relevant literature impossible. It may also be due to the fact that the problem is across too wide a range of stakeholders. It is clear that further research is needed in the area.

It is clear from the findings that home-life, mental health, can have a huge impact on performance. What is possibly of far greater concern is that only one participant spoke with authority on this subject. There was a strong raft of literature on this topic (Baru, 2012; R. Ullah & Ullah, 2019; O'Keefe et al. 2021 outlining the impact of personal family challenges, sleep disorders, poor inference of personal success as a student. Given the lack of participant data, this area will be assigned for further study.

5.2.2 Analysis of Theme 2: Teachers and school

Theme 2 derives from the literature pertaining to Microsystem 2 (Child and teacher) & Mesosystem 1 (teachers and school leaders) and the information gathered from the five participants. This theme is centred on what happens within the school walls: how effective the individual teacher is and how effectively the teachers & school leaders work together to improve student performance.

Participants expressed their perspectives on teacher ineptitude in two distinct ways. In the first instance, a lack of investment or effort on the part of the teacher and the resultant lean towards rote learning. Literature in this area looks at the manifestation of issues as opposed to the cause, presumably because of the potential challenges posed in researching teacher underperformance. For example, Lin-Siegler et.al. (2016) argue that the lack of prerequisite skills or knowledge in students are a common cause of underperformance; teachers have noted that students who struggle with basic literacy and numeracy skills are more likely to fall behind in other subjects, including accounting. While the literature does not specifically link underperformance to teachers' inability to simplify the language and context of the content (as many participants did) it could be argued that the students are entering LCA without the requisite background skills (numeracy, literacy) and the teachers' inability to simplify language and context is compounding this problem.

The second element of teacher ineptitude relates to business teachers who do not teach LCA and therefore deliver a very simplistic, rote version of Junior Cycle Accounting. One participant commented that these teachers are not teaching the basics, the rules, the foundation, rather, 'put this number here'. Byrne and Willis (2003a) support this in describing a 'watering down' of the accounting (bookkeeping) element in Junior level, a comment on the syllabus as opposed to the teaching.

Clearly, both the findings and the literature lack any introspective teacher-driven data that could be used to offer solutions to the issues. This is perhaps an area for further study.

The theme also examines how teachers work together in order to share ideas and improve student outcomes. by teachers and how they come together to share, develop and improve their performance. The participants come at this from a collegiality point of view, they should be able to harmonise organically however, attention should be paid to the leadership within the school and their role in creation a culture of harmony.

5.2.3 Analysis of Theme 3: Government practice and policy

All participants agreed on this area, all commenting that the Junior Cycle Curriculum did not offer a good foundation for LCA. Some of the more experienced participants harkened back to a time when the Business Studies paper had far more Accounting questions, less choice and zero 'fill-in-the-blanks style questions. An element of an 'overloaded curriculum' was also alluded to in the interviews. Byrne and Willis (2003b) examined teachers' views on LCA and argue that LCA exam itself is a major challenge to performance: that the standard of the higher-level paper is too high, that the allotted time is insufficient. Chambers (1992) states that having enough time to adequately complete the curriculum is a prerequisite for good learning, a stance supported by Ramsden (1992, P.71) who concludes that "*an overloaded syllabus leads to poor quality learning.*" Ramsden goes further to describe a situation where courses oversaturated with content, that place too much constraint on students' time do not lend themselves to development of higher order thinking skills and lead to "*sketchy and confused knowledge of course content.*" There was a sense of detachment from this issue in both the literature and the collected data. There is perhaps a feeling that little can be done to change the government's mind and redefine the curriculum. Maybe if they were asked, they would have a reasonable answer. Perhaps this issue is slightly about a newly qualified teachers paygrade but, referring back the original rationale of this project, it is vital that teachers understand both the range and interconnectedness of all reasons for underperformance. Secondly, it is useful for a teacher to know that the Junior Cycle is considered to be an inadequate launch pad for LCA and that the LCA is considered to be too cumbersome by many. Useful in the sense that they can do 'something' about it – not manage a discourse with the government perhaps but possibly extend class time with after school sessions. This study also highlights that the teacher is part of an ecosystem and they may be asked to lend their voice to the debate at some stage. It is hoped that this study will enable the teacher to see the importance of this interconnectedness and their role in developing solutions.

5.3 Crossover between key themes

There is an obvious cross over between the 'ineptitude' and 'collegiality' issues in so far as teachers can work together to resolve issues and improve performance. If rote learning in Junior Cycle causes problems in LCA, has a discussion taken place, are the relevant stakeholders aware of this issue? The challenge here is that this type of conversation must be facilitated, that is to say, it may not happen organically, humans can be defensive. Therefore, Mesosystem 1, the interconnection between teachers and school leadership, is a vital component. Both school leadership and teaching staff must foster a culture of collegiality in order to facilitate this type of conversation. The improvement in collegiality can reduce the ineptitude by making colleagues aware of the issues and supporting them towards improvement. Goddard (2015) supports this concept, that correlation between increased teacher collaboration and improved student performance is inevitable.

Bronfenbrenner's EST examines relationships unilaterally, connections relationships in the microsystem to mesosystems, exosystem etc. Figure 1 above is useful in putting structure on the findings but caution must be taken not to 'silo' reasons for underperformance too rigidly. To put this another way, one could look at the concept of absenteeism and the potential attributing blame or responsibility for the solution to parents or home life, as suggested by Figure 1 above. Jameel & Hamdan (2015) look at the role accounting teachers play in improving commitment and attendance by both motivating students to attend class and by imposing stricter attendance policies. It could be argued that school leadership and government have a role to play here also. Lin Siegler (2016) mentioned a lack of literacy and numeracy skills causing underperformance. This issue could emanate from the student, the home, the teacher, the school and the government. This is important in the overall context of the study as the purpose is to support the teacher in executing their duties. In order to do so, they must be able to examine the range of relationships within the ecological system in order to understand the cause.

5.4 Conclusion

The analysis of the findings set out in chapter four have been examined against the literature reviewed and several key conclusions have been drawn. Parental intervention has a significant role to play in many facets of underperformance ranging from subject choice influence to absenteeism. Teacher ineptitude and lack of collaboration are two interrelated issues that affect underperformance. While there is little introspective teacher-led data, a significant number of participants spoke about this. Finally, government policy plays a significant role in underperformance, particularly in the are of curriculum setting. It was discovered that the Junior Cycle does not give a sufficient launchpad for LCA and that the LCA curriculum itself is perceived as 'too much' by some.

Chapter Six
Conclusion

6.1 Summary

The goal of this project was to understand teachers perspectives on student underperformance in Leaving Certificate Accounting. In order to gain insight from experienced teachers it was decided that interviews would be the most advantageous method to use as they facilitate probing and follow-up questions from the interviewer(Christiansen et al., 2014). The five participants had much to say on the topic, giving credence to the decision to choose the semi-structured interview methodology. While specific, relevant and current literature was not abundant it was possible to combine the two elements in order to critical analyse findings. The study utilised Bronfenbrenner's ECT (1979) in order to give structure to the literature and findings. Key results drawn from the study confirm that the home / parental ecosystem; the school ecosystem and the government ecosystem all play a role in student underperformance. However, a secondary strand of findings was discovered, pointing to a more practical adoption of the data.

6.2 Recommendations

In terms of personal practice the study offers a number of practical uses. In the first instances, the teacher can utilise the list of reasons for underperformance, categorised into several strands, as a reflection aid. This could assist the teacher in understanding the practical reasons for student underperformance, looking at the student, their home life, the teacher themselves, the department they work in etc. Secondly, that teachers should realise that the entire range of reasons for underperformance are somewhat interlinked; that teachers may have a primary or secondary role to play in forming part of the solution to the issues; that they should avoid siloed thinking when it comes to their students, their colleagues and school leadership; that teachers should foster positive communication with school leadership and seek to fulfil their role in creating positive culture. Finally, it is the authors contention that this study could potentially bring some peace to the newly qualified teacher who may, under circumstances blame them selves for underperformance. The point here is to avoid blame and focus on understanding the reasons for underperformance. In doing so, the teacher is taking some measure of responsibility for the problem while avoiding blame. Blame, as they say, is just a river in Nouvelle-Aquitaine.

6.3 Limitations and areas for further research

As already alluded to, the nature of this small scale study prohibited drawing on a wider range of subjects and literature. The subject of mental health was interesting as only on participant spoke with authority on the subject. The literature in this area was broad and it was decided to avoid going into the area too deeply,

a study for another day. While not specifically implied, the study veered towards low performance, with no specific reference paid to gifted and talented students who underperform. While not specifically intentional, it was felt that the study would be more useful in helping students who were failing as opposed to achieving underperforming H2 grades. The area of parental influence on subject choice was only alluded to in both the data and the literature and could be an area for further study. The area of C.P.D. and it's potential role in improving most of these issues, certainly ineptitude and collegiality, was not examined. It was decided that C.P.D. would form part of the solution and a great effort was made throughout this study to stick to the mission, to understand the problem while avoiding the natural human compulsion to fix the problem.

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Appendix 1 - Research proposal

PRELIMINARY APPLICATION FOR RESEARCH APPROVAL

In accordance with Hibernia College's Ethics Policy for Research, all researchers at Hibernia College are obliged to complete this Preliminary Application for Approval **prior** to a full Ethics Form, which will be submitted following feedback from an allocated supervisor. In line with Hibernia College's Ethics Policy for Research, no retrospective ethical approval will be given. Failure to comply with the Hibernia College's Ethics Policy for Research will result in disciplinary action.

Section 1: Please complete this section

1. Applicant's Student Number 40024703

2. Proposed Title of Research Project
   Teachers' perspectives on underperformance in the Leaving Cert. Accounting classroom.

3. Please check box ✓ the pillar that your research will engage with:

Teaching, Learning and Assessment	✓
Digital Literacy and Learning Technologies	
Inclusive Education	✓
Global Citizenship, Sustainability and Wellbeing	

4. Aims of the Project
   a. What are the aims of your research project? (100 words max.)

   This study will endeavour to understand / uncover several key areas of differentiation in Leaving Cert. accounting by researching the following areas: What level of differentiation exists in the classroom - is this satisfactory to you (the teacher); what specific tools are used; is differentiation specific to particular parts of the course or is it generic; what barriers exist in increasing the level / improving the level of differentiation.

   b. What might be the impact of this research on your professional practice? (100 words max.)

   I am confident that this will dramatically improve my ability to implement differentiation in all of my classrooms. My experience of teaching Leaving Cert Accounting has shown me that many are left behind as they have not been able to follow / keep up with the material, they therefore lack the key skills / scaffolding. I want to become an expert in avoiding this scenario.

5. **Research Question**
   At this early stage what might be your proposed research question (this will evolve as you conduct further background reading)?
   Of all the areas, I feel the question "What level of differentiation exists in the post primary leaving cert Accounting classroom, and what barriers exist to improving this level.

6. **Proposed Methodology**
   What type of research design might you use? What methods would you possibly employ? At this point who are you considering to be the sample and proposed participants in your project? (300 words max.)

   This will be a qualitative study and I will be conducting five short interviews. I will have prepared questions and prompts to ensure that I get the information needed but my hope is to draw out the understanding of the level of differentiation, tools used and barriers to improvement. I will be targeting accounting teachers in Dublin and Wexford. While I am looking at experienced teachers, I feel it maybe useful to include one to two newly qualified teachers given that the topic of differentiation may be more at the forefront of their approach.

7. **Proposed Project Timeline**
   When you begin to work with your Research Supervisor developing a detailed and feasible timeline for your project will be a priority. In doing so, you should consider various target dates for variables such as accessing research participants, chapters drafts, proposed data collection drafts, piloting, data analysis etc., and address any potential difficulties you might encounter.

   To assist you in your work doing so with your supervisor the following tables provide key dates for both SEPP and Research.

Item	Approximate Delivery date	Progress Report
Literature Review	17-Aug-22	1
Methodology	30-Nov-22	2
Findings	03-May-23	3
Discussions		
Conclusion		
Abstract	10-Jun-23	Final Submission
Introduction		

PMEPP Autumn 2021	SEPP Dates
School Experience and Professional Placement 1 (SEPP 1)	28th February 2022 – 29th April 2022
School Experience and Professional Placement 2 (SEPP 2)	26th September 2022 – 18th November 2022

Appendix 2 - Principals Letter

Principal

xxxxxxxx School

Via Email

Dear xxxxxxxxx,

I am writing to you in relation to a research study I will be undertaking in fulfilment of my Professional Master's in Education degree. It would like to provide you with information about my study and seek your consent to conduct the research with members of your teaching staff. As you know, leaving certificate Accounting students who do not keep on top of their subject content can easily fall behind. This problem in compounded when the teacher / class students continue with new material thus leading to a perceived 'chasm' where the student is left 'out in the cold'.

My proposed research will contribute to our understanding of this phenomenon by uncovering the methodologies employed by accounting teachers, to provide Differentiated instruction and scaffolding to students. The objectives of my research are to identify which methods are employed, which have yielded success or at least could yield success.

To address these areas, I propose to conduct five short (30 minute) semi-structured interviews with five qualified, post-primary accounting school teachers.

My project has received ethical approval from the Hibernia College Ethics Committee. Interviews would be held at the convenience of the school and of the teachers concerned on school premises. With their written consent, interviews will be recorded for transcription and dissemination purposes. Participation in the study is voluntary. Interviewees may refuse to answer any questions or withdraw from the study at any time. No school, teacher or student will be identified specifically in any publication of the work. I am writing to you to gain your informed consent that I may request an interview with three members of your teaching staff and that I may hold the interview in your school, at a time convenient for the school and the teachers concerned.

I look forward to hearing from you and thank you for your time.

Yours Sincerely,

xxxxxxxxxxxx

Researcher

Researcher: John Murphy

Organisation: Hibernia College Dublin

Supervisor: Mr. Andrew Whelan

Title of study: Teachers' perspectives on underperformance / differentiation in the Leaving Cert. accounting classroom.

Outline of research study:

The study will examine how and why leaving certificate accounting students underperform what differentiation / scaffolding methodologies are employed to support students.

Objectives of the project:

This study will endeavour to understand / uncover several key areas of scaffolding / differentiation in Leaving Cert. accounting by researching the following areas: What level of differentiation exists in the classroom - is this satisfactory to you (the teacher); what specific tools are used; is differentiation specific to parts of the course or is it generic. The project aims to establish the views, attitudes and methodologies used. By collecting this data, I wish to establish what is being done and what can be done to support students who have fallen behind and are struggling to catch up.

What would I need you to do?

Your participation in this research project is greatly appreciated. This research project has received ethical approval from Hibernia College Dublin. If you agree to participate, you will participate in a 30-minute semi-structured interview with the researcher. Any information you provide about your own identity or that of the school will be anonymous and confidential. Quotes from the interview may be used and may also be published in the research however your name and the name of the school will not be published. The interview will be audio recorded and transcribed, and a copy of the transcript will be made available to you on request. This research will be used in a publication of a thesis for Hibernia College Dublin. It may also be used in conference proceedings or used in academic articles. You are free to withdraw from the study at any time.

What is the purpose of this research?

The purpose of the research is to complete small-scale study which forms part of the final year of the Professional Master of Education (Post-Primary) with Hibernia College Dublin.

Appendix 4 – Consent form

Researcher's name: John Murphy

Organisation: Hibernia College Dublin

Title of study: Differentiation in the leaving certificate accounting course – Teachers' perspectives.

Consent (to be completed by the participant)

1. Have you been fully informed/read the information sheet about this study? Yes/No
2. Have you had an opportunity to ask questions and discuss this study? Yes/No
3. Have you received satisfactory answers to all your questions? Yes/No
4. Do you understand that you are free to withdraw from this study at any time without giving a reason for withdrawing and without your withdrawal having an adverse effect for you? Yes/No
5. Do you agree to take part in this study, the results of which are likely to be published or presented at a conference? Yes/No
6. Have you been informed that a copy of this consent form will be kept by the researcher? Yes/No
7. Are you satisfied that any information you give to the researcher will be kept confidential? Your name and the name of the school will not appear in the research report. Yes/No

_____   _____   _____

Participant name (Printed)   Signature   Date

_____   _____

Researcher's signature   Date

Appendix 5 – Interview Questions

Semi-structured interview questions

Welcome and thank you again for agreeing to meet with me.

May I confirm that you are a qualified accounting teacher and please confirm that you have at least two years of experience of teaching leaving cert accounting.

In this interview, I am simply trying to establish your perceptions on the following:

- Students' underperformance in leaving certificate accounting
- Differentiation strategies in leaving certificate accounting
- Scaffolding strategies in leaving certificate accounting

The interview will be structured as follows:

Section A: Demographics

Section B: Reasons for student underperformance

Section C: Supporting the student

Section A – Demographics

Can you please confirm the following:

1. Gender: M/F	3. Age:	4. Teaching Experience (years):
	25 to 30	Less than 1
	31 to 35	1 to 2
2. Edu. Qualification	36 to 40	2 to 3
H. Dip	41 to 45	3 to 4
P.M.E.		4 to 5
		More than 5

Section B: Reasons for student underperformance

1. To what extent do you believe that students disengage from this course?
2. What insights have you uncovered as to why this happens?
3. Can you comment on how long they disengage for, what period of time, do they return? For example, a percentage never get on board, some will disengage for a short time but will

return, some stay engaged for a long time but run out of steam, some drop and never return?

4. Underperformance Arch types

If we look at reasons for underperformance in 3 arch types:

Archetype 1	Archetype 2	Archetype 3
Self	Home	School / DES

Can you comment on the archetypes:

4A. Do you think they are reflective of your experience?

4B. Would you agree with the archetype categorisations, or would you change them?

4C. Can you rank the archetypes in terms of your perception of their impact on performance?

4D. Have you observed any trends in these issues. For example, is any particular archetype / issue growing or shifting in frequency or impact?

4E. Are the issues causing underperformance apparent to you or do you employ any strategies/tools/tests to draw out the specific issues in students.

Appendix 6 – Coding

As outlined in chapter three, Methodology, once data was recorded, transcribed and reviewed by the participants (Hagens et. al ITR process), it went through the following process:

Step 1: Become familiar with the data

All transcripts were read for familiarity, notes and general impressions were written in the margins.

Step 2: Generate initial codes

Once transcripts were exported to Microsoft Excel, a coding system was applied (as presented below) using colour coding to segregate participants.

Step 3: Search for themes

Commonality of ideas was coded using numbers, for example '1' was used to represent issues that mostly emanated from the parent / child / home.

Step 4: Review themes

The sort function in Excel was used to sort and gather different ideas in each theme. The Maguire and Delehunt (2017) system of consolidation of themes was applied.

Step 5: Define themes

Main and sub themes were established.

A sample of the coded data is presented below.

	Coding of participant feedback	
	Column A: Subject of discussion: 1 = family; 2 = school; 3 = government	Complete
	Column B: Participant: Blue = Participant 5; Yellow = Participant 4; Red = Participant 3; Green = Participant 2; Orange = Partisipant 1	
	Column C: Input X when comment has been used	
1	Absenteeism is a huge issue. When it comes to accounting. You don't catch up. It's a huge issue in fifth year, if their absenteeism is high, they will totally get left behind.	x
1	Because they find it too difficult and they think that the accounting that they see in business in junior cycle is a continuation of what they're going to get senior cycle and I don't think that the school outlines business is business and accounting is a whole new subject. I think that if that's not expressed to them, in transition year, then, students pick badly. So I think that they need to be guided very carefully in terms of subject choice.	x
2	And then you look at maybe the parents made them pick the subject that might have future benefits in life, but the student actually, first of all, doesn't like the subject he doesn't want to be there, he's no interest in it. Parents think it is a good job, a good career,	X
2	We work in a very nice school, our students are from a nice socioeconomic background, the majority of them are well supported at home and receive, you know, they're living in an environment where parents are highly educated, professional people and they support education. But there are a couple who come from households and backgrounds where	x
2	In my experience of it has been that accounting is pushed by parents who want high academic results. So I find that oftentimes the parents have made the decision that students going to take the subject because parents are at home and they maybe can feel that they're going to be able to help them, but then for whatever reason, that just doesn't	X
3	Another issue is when they start off in fifth year, I'd say when they're presented with initial accounting questions, I'd say is like being hit by a bus….. after doing the junior. The level of complexity at junior level is like night and day compared to the level of complexity at senior cycle level, that probably sets them off on the wrong footing, I would imagine. So that that leap from junior cert to the leaving cert is too difficult for many.	x
3	*I also think that they end up with without having the numeracy knowledge. In junior cycle, they don't feel that they're very comfortable with numbers, so there is an issue with literacy and numeracy there. This is because there was too much accounting removed from junior cycle business studies. They are not familiar with numeracy from an accounting point of view.*	x

Appendix 7 – Interview schedule

Interview Schedule					
	May				
	Mon 8th	Tue 9th	Wed 10th	Thu 11th	Fri 12th
12:00			P3		
13:00					
14:00	P1				
15:00		P2		P4	
16:00					
20:00					P5

Document ends