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DEGREE OF SENIOR HIGH SCHOOL ACCOUNTING CURRICULUM IMPLEMENTATION IN GHANA: RELEVANT AND PROBLEMATIC TOPICS

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ABSTRACT

This study explored the extent to which senior high school accounting curriculum was completed in a school year and the factors that accounted for the non-completion of desirable portions of the curriculum. Also, topics students and teachers perceived as difficult were examined as teachers indicated their perception of the overall relevance of the curriculum for students' development. Overall, 27 teachers and 321 students were drawn at random from the population of senior high school accounting teachers and students in the Central Region of Ghana. The respondents completed two different sets of questionnaires (one for accounting teachers; the other for accounting students) which contained open-ended and closed-ended items. Data was analysed into themes and frequencies and percentages. The study found that teachers perceived senior high school accounting curriculum to be relevant for students' development and a high degree of the curriculum was completed in a school year. However, limited school time, inadequate teaching and learning resources, overloaded syllabus, and students' engagement in numerous co-curricular activities impeded the completion of the curriculum. Furthermore, teachers had difficulty in teaching some topics for reasons of abstraction, complexity and technicality in those topics. Students' difficulty in learning some topics were attributed to teachers' inability to meet students' needs and understanding. It is recommended that the Ghana Education Service (GES) organises appropriate continuous professional development programmes to capacitate teachers to competently teach all topics in the curriculum.

Keywords: *accounting education, accounting teacher, accounting curriculum, difficult topics, accounting student*

INTRODUCTION

The call for quality education would be elusive if the quality of delivery of the school curriculum is neglected. Quality interaction among teachers and students is crucial in preparing students to live up to societal expectations. However, according to Rose and Betts (2001), there have been concerns about schools' inability to prepare students adequately for the job market. The cause of poor graduate quality may be multi-faceted. This may stem from the irrelevance of the curriculum, ineffective teaching, and/or lack of financial and/or material resources to support teaching and learning. These problems may be perceptual (irrelevance of the curriculum), practical (ineffective teaching) or logistical (lack of financial and/or materials resources).

Prior researches have mainly focused on the practical factors that impede the delivery of school

curriculum. For example, Okoth (2016) conducted a study on the challenges faced by Form 3 English language teachers in implementing the revised integrated English language curriculum. The study found that the lack of appropriate teacher professional development (TPD), content overload and complexity, non-suitable learner characteristics, inadequate directions in course books on integration and inappropriate pre-service training have affected curriculum implementation efforts. The results of Yunita's (2008) study on the problems in implementing English language syllabus indicated that limited time allocation, high difficulty level of content, lack of facilities and reduced students' morale hampered the success of the implementation. Within the limited time allocation, teachers could not fully complete the syllabus. Therefore, they resorted to selective teaching by teaching some content and leaving out others considered as less important. In addressing the high difficulty level of content, teachers asked students to memorise the content without pursuing deep understanding. In Indonesia, Wulandari (2009) studied the problems encountered in implementing English language syllabus in schools. The author noticed that implementation of the syllabus was impeded by reduced students' motivation to learn, limited time allotment in completing syllabus, teachers' inability to clearly explain content to facilitate students' understanding, and lack of required school facilities to support teaching and learning. These problems may not be limited to only English language and for that matter other disciplines need to be studied.

Some more relevant literature is embodied in the study of Brodie, Zaheera, and Modau (2009) which disclosed that at the planning stage of mathematics lessons, teachers selected tasks that required higher-level cognitive demands, but at implementation stage, the cognitive demands of the tasks declined. Furthermore, Ngugi (2012) observed that even though students had positive attitude towards mathematics alternative B subject, the implementation of the curriculum was constrained by inadequate teaching and learning resources. Even though, mathematics is similar in many respects to business accounting, Iribe (2014) provides a bit more accurate challenges facing the implementation of integrated business studies curriculum (IBSC). These included inadequate textbooks, insufficient IBSC teachers, insufficient time allocated to teach IBSC, abstract and wide IBSC content and difficult language in the IBSC text books. In spite of the foregoing, Ngwenya (2014) observed that the unique discipline of accounting and the curriculum specifications determine how teaching, learning and assessment happen in accounting.

Indeed, it is essential to devote time and attention to investigate high school accounting education even though it is transitional. This is so because according to Rankin, Silvester, Vallely and Wyatt (2003), high school accounting can be beneficial to the performance of students in first-year university accounting since there is a close association between the high school and university accounting curricula. Studies related to accounting education focused on influences on students' choice of accounting major (Cohen & Hanno, 1993) and the satisfaction students get from majoring in accounting (Adams, Pryor, & Adams, 1994). Other accounting academics explored how performance in high school accounting affects performance in university accounting courses (Schroeder, 1986; Eskew & Faley, 1988) and how high school accounting affects satisfaction and retention in college (Marinaccio, 2017). The local studies in Ghana investigated the level of high school students' performance in accounting (Kwarteng, 2018a); and teachers' quality of use of senior high school accounting curriculum (Kwarteng, 2018b).

Concerns are high among accounting academics that accounting students are often taught by the 'memorisation' approach instead of equipping them with the skills required in practice (Albrecht & Sack, 2000; Gabbin, 2002). Accordingly, students' ability to become life-long learners to promote the discipline may be profoundly curtailed. Indeed, there are many problems in current accounting education in relation to the content, design and delivery of the accounting curricula (Albrecht & Sack, 2000; Cheng, 2007). The decline in the quality of students pursuing accounting is due to the misinformation or lack of information about the nature of accounting programme (Garner & Dombrowski, 1997; Albrecht & Sack, 2000); perception that the accounting curriculum is predictable, routine and boring (Mathews, Jackson, & Brown, 1990); and perception that accounting is not creative and rewarding enough (Albrecht & Sack, 2000).
Closely linked to students' motivation to learn is how well teachers handle the subject which is

influenced by such teachers' perception of the relevance of topics incorporated in the curriculum. For example, teachers regarded accounting equation, elements of financial statements, journal entries, ledger accounts, final accounts and related adjustments as the most important topics that students should be taught at school (Romburg, 2014). This may lead to selective implementation of the curriculum by focusing on those subjects considered by teachers to be integral to students' practice. Accordingly, most students found difficulty in learning cost and managerial accounting and use of information technology in accounting (Romburg, 2014). However, by virtue of their training, accounting teachers are expected to bring their professionalism in fitting the lesson to learners' understanding. The apparent disuse of effective approaches in delivering the curriculum has greatly hampered students' ability to think critically. More so, accounting students still struggle to undertake basic calculations as they lack basic communicative skills (Hurt, 2007; Tailab, 2013) to succeed in the discipline. Attributions to the foregoing have been made to connect to incompetent accounting teachers engaged at secondary school level (Kohler, 2012; Packree, 2010) and insufficient resources (including textbooks) available to secondary school learners. Apart from these causes, Tailab (2013) adds lack of teaching assistants, lack of computer laboratories and computer applications, crowded dormitories, lack of interaction between students and teachers, a gap between what is taught and practical applications, and irrelevant textbooks and examinations.

In spite of the possibility of other causes of poor quality of accounting education, attention should be focused on the instructional quality (Tailab, 2013). According to Ngwenya (2014), accounting teachers' engagement with the accounting content revealed a lack of deep conceptual understanding of the curriculum. As the main instructional participants, teachers and students are central to the success of the curriculum delivery. As arbiters, teachers play moderating role by virtue of their professional training and placement in class as managers and moderators of class activities. Attribution to students' performance are made to teachers' conduct because teachers are expected to employ innovative strategies, pedagogies and classroom practices to ensure that students get the understanding of the content delivered (Mucavele, 2008). This is because, according to Kwarteng (2018a), examiners blamed teachers for the poor students' performance in accounting. The examiners maintained that teachers did not use the right pedagogies to execute their mandate in the classroom (Kwarteng, 2018a). Accounting teachers were unable to adequately complete (without suffering quality of delivery) the accounting syllabus on time for students to be well prepared for the examination (Kwarteng, 2018a, 2018b). However, the teachers explained that a number of factors impeded their ability to get students well prepared for the final external examination (West African Senior Secondary Certificate Examination). These included teachers' inability to complete the accounting syllabus before the school year end and difficulty in teaching some topics (Kwarteng, 2018a; 2018b). Accordingly, this study was undertaken to examine the:

1. degree to which the SHS accounting curriculum is completed in a school year;
2. accounting teachers' perception of the relevance of the curriculum in educating students; and
3. topics in the SHS accounting curriculum teachers and students find difficult to teach and learn respectively.

The outcome of the study would provide insight into how well the curriculum is delivered and the practical challenges accounting teachers and students faced in the delivery. On the basis of this, appropriate interventions could be put in place by the Ghana Education Service to reduce or eliminate the bottlenecks for successful delivery of the curriculum.

METHODOLOGY

This was a quantitative study situated in the positivist paradigm. It employed survey research to gauge the degree of completion, topics teachers and students found difficult to teach and learn from a cross section of accounting teachers and students in senior high schools in Ghana. Since there were no specific patterns of accounting curricular use as well as topics the accounting teachers and students found difficult to teach and understand respectively, exploratory study was deemed

appropriate to give an idea about each of these variables. Sample survey was employed since the study aimed at projecting the results and findings of the study to all the accounting teachers and students in the population.

The population of the study was teachers teaching and students learning accounting in senior high schools in the Central Region of Ghana. Accessible population of the study excluded accounting teachers on study leave and those who were not regular at school. Overall, a sample of 27 senior high school accounting teachers and 330 accounting students in the region was selected through simple random sampling for participation in the study.

In order to achieve the aims of the study, data was collected using the form of questionnaire. Two different sets of questionnaires were developed for the study, each to collect data from teachers and students. To compensate for the inability of survey to obtain in-depth responses from respondents, each set of questionnaires encompassed a combination of closed-ended and open-ended items. Each set of questionnaires was a mixture of open-ended and close-ended items. The questionnaires were validated using 20 accounting teachers and 40 accounting students in the Western Region of Ghana. Accounting teachers and students in Western Region were used for piloting because of the comparable quality of senior high schools in Central and Western Regions. Cronbach alpha reliability coefficient yielded was 0.78.

A letter of introduction was secured from the Dean, Faculty of Humanities and Social Sciences Education, College of Education Studies, University of Cape Coast, Ghana, to obtain permission from the Regional Director of GES to involve the accounting teachers and students in the Region in the study. With the letter of evidence of permission obtained from the Regional Director, the various SHS heads of the accounting teachers were approached to ask for further clearance to engage accounting teachers and students from the schools. Informed consent was obtained from teachers after the risks for engaging in the study as well as their right of withdrawing from the study was made known to them. In order not to interfere with classroom activities, various school heads administered the instruments and alerted the researcher when they were duly completed by the respondents. However, there were instances where retrieval of the completed questionnaires was problematic due to the busy schedules of the heads who had custody of them. The field work lasted for about 23 days and the return rate of the questionnaire was 97.27%. Data obtained was then analysed into themes and percentages and frequencies.

RESULTS

Teaching and learning are complementary. Therefore, evidence on the extent of teaching as well as learning of the SHS accounting curriculum is presented. Results of the teaching that took place in the accounting curriculum are presented in the accounting teachers' survey, and results of accounting students' learning of the SHS accounting curriculum are shown in accounting students' survey.

Results of Teachers' Survey

Results on accounting teachers' perceived relevance of the SHS accounting curriculum have been summarised in Table 1. The majority (n=18; 66.7%) of accounting teachers found the SHS accounting curriculum relevant in training accounting students at the second cycle level of education. However, of the 27 SHS accounting teachers surveyed, only 1 (3.7%) perceived the SHS accounting curriculum to be of little relevance for students' training. To buttress the argument, the teacher cited that the content of the curriculum is too theoretical to be relevant for students' training.

Table 1
Teachers' Perceived Relevance of the Accounting Curricula

	n	%	Reasons for Little Relevance of the Curriculum
Little Relevance	1	3.7	Content of the curriculum is too theoretical
Quite Relevant	8	29.6	Not applicable
Completely Relevant	18	66.7	Not applicable
Total	27	100	

By extension, SHS accounting teachers provided evidence on the degree to which they complete the curriculum within a school year. The results on the degree of accounting teachers' completion of the SHS accounting curriculum have been shown in Table 2.

Table 2
Degree of Completion of SHS Accounting Curriculum

Rate	n	%	Reasons for 75% or Less Completion
50-75%	4	(16)	Inadequate time, inadequate teaching and learning materials, overloaded syllabus, many co-curricular activities
More than 75%	21	(84)	Not applicable
Total	27	100	

Most of the accounting teachers completed at least 75% of the SHS accounting curriculum before the expiry of the school year. Even though, 75% degree of completion of the curriculum still did not ensure holistic delivery of the accounting curriculum, the study concentrated on accounting teachers who achieved less than 75% degree of completion. Therefore, the results revealed that for want of time, inadequate teaching and learning resources, overloaded syllabus, and students' engagement in many co-curricular activities, 4 (16%) of the accounting teachers were able to complete only between 50% and 75% of the SHS accounting curriculum.

The level of difficulty of the topics in the curriculum could impede accounting teachers' ability to exhaustively deliver the curriculum without compromising quality of students' learning. Therefore, study sought to examine the topics in the accounting curriculum teachers had difficulty in teaching. Results generated on topics accounting teachers found difficult to teach and the associated reasons for the difficulty are summarised in Table 3.

Table 3
Topics Teachers Found Difficult to Teach

Topic	n	%	Reasons
1. Branch account	21	77.7	Complex analysis and full of rules and regulations
2. Correction of errors	21	77.7	Technical
3. Incomplete records	20	74.1	Complex analysis
4. VAT accounting	22	81.5	Technical and several terms, and full of rules and regulations
5. Depreciation	15	55.6	Abstract and complex analysis
6. Company account	16	59.3	Abstract
7. Manufacturing accounts	14	51.9	Complex analysis

Branch account was cited by the teachers (n=21; 77.7) for the complex interpretation it requires in explaining the rules and principles for students to understand. For a similar reason, the (n=20; 74.1%; n=14; 51.9% respectively) accounting teachers further cited incomplete records and single entry, and manufacturing accounts. Most (n=22; 81.5%; n=21; 77.7% respectively) of the accounting teachers were more emphatic to clarify that accounting for Value Added Tax (VAT) and correction of

errors and suspense accounts presented a challenge to them. The teachers found these two topics to be technical and more difficult to teach. Also, the teachers (n=15; 55.6%) lamented the difficulty they went through in the bid to teach depreciation because it was replete with abstract concepts and involved complex analysis.

Results of Students' Survey

The accounting students were expected to indicate whether accounting teachers completed the SHS accounting curriculum. In the event that the curriculum was not completed in the school year, the students were asked to ascribe reasons to their teachers' inability to complete it. Table 4 presents summary of the results the students provided. It is indicative from the results that the majority (n=208; 64.8%) of the students observed that their teachers were able to complete the accounting curriculum. However, 113 (35.2%) accounting students were resolute that teachers could not complete the curriculum.

Table 4
Students' Assessment of the Completion Rate of SHS Accounting Curriculum

Status of curriculum completion within a school year	n	%
Complete	208	64.80
Not complete	113	35.20
Total	321	100

Table 5 presents the reasons students assigned for the inability to complete the accounting curriculum. It should be noted that only the 113 of the 321 students who observed that the curriculum was not completed in the school year assigned reasons for the non-completion. First, the 93.8% of the 113 students observed that there were a lot of co-curricular activities in the school year that impede academic work. Closely related to the other factors impeding school activities was the late reporting of first year students as identified by almost all the students (n=110 of the 113; 97.3%). The students were emphatic that fresh students report at a time almost at the mid-term of the first year. Accordingly, students apparently do very little in the first term of their first year in school.

Table 5
Students' Observations for Non-completion of SHS Accounting Curriculum

Reasons	n	%
Co-curricular activities	106	93.8
Late reporting of first year students	110	97.3
Supervision of accounting teachers	29	25.7
Attrition of accounting teachers	36	31.9
Insufficient number of accounting teachers	32	28.3
Teachers' lateness and truancy in reporting to class	34	30.1
Curriculum overload and replete with calculations	111	98.2

Inadequate instructional supervision of accounting teachers was cited by 25.7% of the 113 accounting students as having negative impact on the classes' ability to complete the accounting curriculum. Other (n=36; 31.9% of 113) students cited the frequent attrition of accounting teachers to be one of the factors responsible for their inability to complete the curriculum. Also, 32 (28.3% of 113) of the students attributed the non-completion of the curriculum to insufficient number of accounting teachers to teach all the classes in the school. A further 30.1% of the 113 students lamented that even teachers at post were always late to school and sometimes teachers did not come to school at all. The nature of the content of the curriculum, according to the students, militated against the completion of the curriculum within the school year. For example, 111 (98.2%) of the 113 students studied noted that the accounting curriculum was overloaded with many topics. They felt that the content involved too many calculations. Added to the inimical nature of the content was the

instructional deficiencies which characterised lessons. This pointed to lack of clear explanation of concepts and principles as teachers taught lessons without using any appropriate teaching and learning resources. It was also acknowledged by the students that too much time was spent by teachers on some topics.

Since teachers did not give equal attention to the various topics in the curriculum, students' understanding in some topics might be affected negatively. Accordingly, the students were asked to identify the topics in the accounting curriculum they found difficult to understand and the reasons why that difficulty existed. Table 6 summarises the results of topics students find difficult to understand and what caused the difficulty.

Table 6
Topics Students found Difficult to Understand

Topic	n	%	Reasons
1. Accounting for non-profit organisation	143	44.5	Teacher rushes the topics thinking we understood
2. Control account	121	37.7	Topic is little confusing
3. Single entry and incomplete records	199	62.0	Lack of clear explanation and understanding
4. Accounting for labour	201	62.6	Calculations are complex and not clear
5. Manufacturing accounts	221	68.8	Format too long
6. Bank reconciliation statement	143	44.5	Few practical questions are solved
7. Depreciation	152	47.4	Teacher does not teach well
8. Partnership accounts	176	54.8	Broad nature of topics
9. Company accounts	169	52.6	Broad nature of topics
10. Branch accounts	252	78.5	Lack of clear explanation and understanding
11. Accounting for VAT	287	89.4	Teacher is boring
12. Adjustment to final accounts	301	93.8	Teacher did not get time to explain issues
13. Correction of errors	293	91.3	Teacher does not teach well
14. Departmental accounts	104	32.4	Teacher does not teach well
15. Public sector accounting	309	96.3	No teaching and learning materials

In Table 5, students enumerated a number of topics that were difficult for them to understand. The topics identified span four major areas of accounting i.e. specialised accounts, final accounts, adjustments and control related accounts/statements. Topics that dealt with specialised accounts included departmental accounts, accounts for manufacturing concerns, branch account, not-for-profit organisations. Topics dealing with final accounts were company accounts and partnerships accounts. Others related to adjustments to accounts like depreciation, accounting for labour, accounting for VAT and single entry and correction of errors were cited. Control related topics the students cited were bank reconciliation statement, control accounts and correction of errors.

Reasons students gave to have impeded understanding in the topics outlined in Table 5 have been grouped into those attributable to the teacher, difficulty in understanding attributable to the relevant teaching and learning resources and difficulty in understanding attributable to the subject matter. The lack of appropriate learning materials in schools was noted to have impacted negatively on students' understanding of accounting. This may have to do with the content or supplementary materials to augment teaching and learning the content of especially public sector accounting.

The nature of accounting worked counter in aiding students' understanding of the subject. Students' understanding in accounting suffered because, in part, 37.7% (n=121) students found the content of control account confusing. Most (n=201; 62.6%) students found the content of accounting for labour lacking clarity and complex to understanding. Two hundred and twenty-one (68.8%) students further lamented the long formats they had to use in presenting manufacturing accounts. Also, some (n=169; 52.6%) students were particular about the broad nature of company accounts and whilst others (n=176; 54.8%) had difficulty learning partnership accounts. The overwhelming majority of the students had difficulty learning public sector accounting for lack of needed teaching and learning materials.

Finally, the students attributed a lot of the inability to understand the topics to accounting teachers. There was evidence that accounting teachers did not teach to foster understanding in their students through lessons. This could be observed from a number of the reasons students assigned for the difficulty they had in learning topics in the subject. For example, apart from few topics (control accounts, accounting for labour, manufacturing accounts, and public sector accounting) cited by students as difficult which reasons were different, the rest of the topics students cited cast doubts on teachers' effectiveness in the classroom. Reasons of students' difficulty in learning attributed to teachers' ineffectiveness included teachers rushing students through accounting for non-profit organisations (n=143; 44.5%) and adjustments to final accounts (n=301; 93.8%); pedagogical failure in teaching single entry and incomplete records (n=199; 62%), depreciation (n=152; 47.4%), branch accounts (n=525; 78.5), correction of errors (n=293; 91.3%) and departmental accounts (n=104; 32.4%). For that matter, students could not get clear understanding of the lesson. Students (n=309; 96.3%) further indicted accounting teachers for not solving many practical questions in teaching bank reconciliation statement to engage more with students' understanding. Further, it was observed by some students (n=287; 89.4%) that the level of enthusiasm with which teachers taught accounting for Value Added Tax lessons demotivated students to focus on the lesson to understand.

DISCUSSION

Even though accounting teachers' completion rate of the SHS accounting curriculum in a school year was appreciable, there is concern about those who completed less than 75% of the curriculum. Reasons cited by the teachers for their inability to complete higher percentage of the curriculum have been given as limited school time, inadequate teaching and learning resources, overloaded syllabus, and students' engagement in numerous co-curricular activities. These are consistent with the findings of Okoth (2016), Iribe (2014), Tailab (2013), Wulandari (2009) and Yunita (2008) that limited instructional time, lack of facilities to support teaching and learning, and loaded syllabus impeded curriculum delivery. However, the reasons the accounting students who observed their teachers could not complete the curriculum assigned fall sharply into school administrative arrangements, supply and monitoring of teachers, the nature of the subject matter and instructional inadequacies. Indeed, the problematic nature of the subject matter and the deficiencies in the delivery of accounting curriculum have already been noted by Albrecht and Sack (2000), Gabbin (2002) and Cheng (2007) as impediments to accounting education. However, whilst some of the reasons corroborated those given by teachers, others were indictments on teachers' efficiency. For instance, whilst teachers and students agreed that the curriculum was overloaded and that there were several co-curricular activities impeding academic work in the school year, students were critical on teachers' insensitivity to their understanding just as Wulandari (2009) noted teachers' inability to fit content to students' understanding as inhibiting curriculum delivery.

The degree of use of the curriculum may depend on a number of factors including accounting teachers' view of the relevance of the curriculum to train students and how difficult teachers perceived the topics to be taught. Generally, almost all the teachers had a positive perception of the relevance of the curriculum in training students. Therefore, Tailab (2013) found that gaps between what is taught and practical applications of skills and knowledge as impediments to accounting education has not been supported by this study. However, the only accounting teacher who perceived the curriculum to have little relevance in students' training cited the theoretical nature of content of the curriculum to

support the argument. Therefore, accounting teachers were not supposed to be selective in teaching some topics they considered relevant at the expense of other topics. This is unlike what Romburg (2014) found where accounting teachers were selectively adopting relevant portions of the accounting curriculum for delivery. After all, the accounting teachers did not perceive the accounting curriculum to be predictable, routine and boring as Mathews et al. (1990) found.

All the topics teachers identified as difficult to teach were also marked by students as difficult to learn. Indeed, teaching and learning are complementary. So, if teachers find a topic difficult to teach, it is ordinary for students to have difficulty in learning it. This means that teachers may end up misinforming students. This leads to decline in quality in accounting education (Garner & Dombrowski, 1997; Albrecht & Sack, 2000). For teachers to cite abstraction, complexity, technicality, and repletion of rules and regulation as the bane of difficulties in teaching such topics suggested inadequate training and education, and incompetence. Other researchers (Ngwenya, 2014; Kohler, 2012; Packree, 2010) have already lamented poor quality of accounting teachers.

In sum, students' understanding suffered primarily because of teacher's failure to teach well among other reasons. Although some topics were not cited by teachers as difficult to teach, the fact that students identified them as difficult to learn brings teachers into the picture. Granted that teachers taught well (teaching to the understanding of the student), students' understanding will not suffer. For students to identify teachers not to be teaching well, rushing students through topics, failing to explain concepts well, among others, is indicative of the inefficiencies that characterise senior high school accounting education. According to Mucavele (2008) and Kwarteng (2018a), such instructional deficiencies are blamed on teachers who are expected to use innovative strategies, pedagogies and classroom practices to ensure that students get the understanding of the content delivered.

CONCLUSION AND RECOMMENDATIONS

The senior high school accounting curriculum is not thoroughly implemented due to the reasons that the needed resources, both material and human, are not up to the required standard. Even though a higher percentage of the curriculum is completed in the school year, the limited supply of the relevant teaching and learning resources, insufficient instructional time and content overload limit the efficiency of the instructional engagement. Teachers' inability to competently handle the entire topics in the curriculum for reasons of having difficulty with some of the topics implies ineffectual lesson delivery. Accordingly, irrespective of the relevance of the curriculum to students' development, because the quality of instruction is suspicious, the relevance of the curriculum will be still-born. Efforts to sustain the relevance of the curriculum must aim at remedying the bottlenecks to improved degree of completion of the curriculum where the Ghana Education Service (GES):

1. ensures a steady supply of the relevant teaching and learning resources to the schools to promote teaching and learning;
2. increases instructional time to improve the quality of engagement in the classroom; and
3. organises in-service training to capacitate accounting teachers to competently teach all topics in the curriculum.

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