



Accounting Teachers' Understanding and Use of Assessment for Learning to Enhance Curriculum Implementation

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Abstract

Assessment is an essential and powerful educational tool used to promote effective teaching and learning in a classroom. However, Accounting teachers view assessment as a mere administration of tests and examinations instead of a tool to establish the root of failure or success during learning. This study proposes strengthening the understanding and use of Assessment for Learning (A/L) for Accounting teachers to enhance curriculum implementation. Critical Pedagogy framed the study theoretically, as it sought to provide the participants with opportunities to engage in critical dialogues relating to the assessment practices and freely share their ideas and knowledge on a platform that does not limit their social development. Furthermore, the study employed a qualitative research approach and Participatory Action Research (PAR) as a research design to test the theory and intervention techniques proposed to enhance Accounting curriculum implementation. Thematic analysis was used with Critical Pedagogy to understand and resist social inequality, thus getting an in-depth understanding of meaning from the participants' perspective. The study's findings indicated that while teachers display a certain understanding of A/L, it is limited to the cognitive domain and neglects the affective and psychomotor domains. This level of understanding of A/L has led to the underutilization of formative assessment and deprives learners of the opportunity to improve their learning through constructive guidance. Through the use of PAR as a research design, teachers were equipped with the knowledge and skills to use A/L to improve curriculum implementation within their Accounting classes.

Keywords: Accounting, Curriculum Implementation, Assessment for Learning, Participatory Action Research, Critical Pedagogy

Introduction

Over the years, assessment in Accounting has gained significant attention from numerous scholars worldwide, including in South Africa. This attention is founded on the fact that the world requires individuals with a high level of knowledge, skills and values to adapt to the fast-changing environment (Guadu & Boersma, 2018). As executors of the intended curriculum, teachers are expected to translate and deliver the curriculum effectively to assist the learners in developing skills and competencies such as critical thinking, interpretation and analysis (Phaeton & Stears, 2017). This requires the teachers' proper understanding and implementation of the intended curriculum to use A/L in the classroom in

order to make valuable decisions, give feedback and provide guidance to improve learning (Jones & Moreland, 2005; Earl & Timperley, 2014).

In 2011, the Department of Basic Education (DBE) in South Africa implemented the Curriculum Assessment Policy Statement (CAPS). This change in curriculum brought about substantial changes in teaching and learning that directly impacted the assessment strategies used in Accounting (Ngwenya, 2012; Taole, 2015). Although the teachers were aware of the changes in the curriculum, due to insufficient training and support, they displayed limited knowledge regarding the teaching and assessment procedures required in the subject (Govender, 2018). This resulted in Accounting teachers facing numerous challenges regarding using AfL, which were documented in the provincial and national diagnostic reports as a lack of formative testing wherein teachers failed to plan and implement informal assessment programs to support formal assessment (DBE, 2020; 2021).

Black and Wiliam (1998a, 1998b) have demonstrated AfL as an effective approach to promoting active learning, and through their work, it has gained prominence in policy and practice. Additionally, Anderson and Palm (2017) reported that AfL had improved learners' learning experience and achievement, and these findings were consistent with previous studies conducted by Hattie and Timperley (2007) and Hayward and Spencer (2010). Many published studies describe a solid relationship between learner achievement and AfL strategies such as feedback (Gamlem & Smith, 2013; Kruger, 2019), self-regulated learning (Grandberg, Palm & Palmberg, 2021; Mountain, Teviotdale, Duxbury & Oldroyd, 2022), and self-assessment (Sulikah & Nasikh, 2019; Yan, 2020). However, research was mainly conducted in first-world countries such as Europe and the United States of America, and minimal studies have been carried out in Africa, specifically South Africa.

Even though there is growing interest in research on enhancing learner performance in Accounting within the South African context (Wyness & Dalton; 2018; Calabor, Mora & Moya, 2019), a significant number concentrates on broad Accounting as a subject and its enhancement overall. This enhancement involves teachers' and learners' assessment experiences, the quality of assessment found in textbooks, and the design of teaching and learning approaches (Abraham, 2006; Schreuder, 2009; Ngwenya, 2016; Diseko & Modiba, 2016, Modise & Letlhenyo, 2020). Thus, the lack of understanding in the implementation of AfL has opened an opportunity for this study to investigate the Accounting teachers' understanding and use of AfL to enhance curriculum implementation.

Literature review

Curriculum implementation in Accounting

The curriculum has three levels; intended, implemented and attained (Thijs & van der Akker, 2009). Phaeton et al. (2017) explain the intended curriculum as the policy tools comprising frameworks, curriculum standards or guidelines set by curriculum policymakers and developers and regulated by the national education authorities. Pak, Polikoff, Desimone and Saldivar Gracia (2020) concur by indicating that the intended curriculum refers to a system-wide official curriculum. Nevenglosky, Cale and Aguilar (2019) describe curriculum implementation as the teacher delivering instruction and assessment using their interpretation of the intended curriculum. The curriculum implementation process views teaching, learning and assessment as crucial components for effective curriculum implementation (Modise et al., 2020). When not correctly done, the aim of the curriculum collapses, and a misalignment between the intended and implemented curriculum will be formed, increasing the gap between the expectation of curriculum designers and classroom practices. Thus, curriculum implementation relies heavily on the role and participation of the teachers who are expected to translate and deliver it effectively to the learners using policy, teaching plans, assessment guidelines and other official documents (Mbatha, 2016; Dube & Jita, 2018).

In the context of this study, Curriculum Assessment Policy Statement (CAPS) is the national curriculum policy followed in South Africa. Its principles are social transformation, active and critical learning, high knowledge and skills, progression, credibility, quality and efficiency (DBE, 2011). These are in line with the principles of Critical Pedagogy that assert that providing learners with opportunities for problem-solving, active and critical learning and empowerment as a goal of education is essential in implementing the curriculum (Freire, 2018; Shih, 2018). This policy document further helps provide the nature of Accounting by emphasizing that it offers learners a basis for managing a business and

developing the knowledge and skills to meet the demands of the ever-changing economic environment. Essentially, learners are allowed to develop complex skills and competencies such as thinking critically and creatively, working collaboratively to solve problems and communicating appropriately in an Accounting classroom.

Furthermore, CAPS encourages the use of assessment in Accounting as it seeks to inform the learners about their strengths, weaknesses and progression; and further help teachers and learners in making decisions about the learning process and progress of the learners (DBE, 2011). This assertion by the CAPS document encourages and expects the use of different forms of assessments in the classroom as part of the curriculum implementation. In Accounting, assessment mainly focuses on learners gaining knowledge, values, and skills in managerial accounting, financial accounting and auditing fields. These areas are assessed through the administration of both informal and formal assessments, and in both cases, regular feedback is provided to enhance the learning experience. Accounting Education literature has a lot of evidence from scholars who focused on assessment as a component of curriculum implementation in Accounting, such as feedback (Curtis, 2011; Stegmann & Malan, 2016), self-assessment (Hill, 2016; Yan, 2020) and self-regulated learning (Lima Filho, Lima & Bruni, 2020; Mountain et al., 2022). These studies seem to be muted on the understanding and use of assessment strategies such as AfL; hence, this paper focuses on the Accounting teachers' understanding and use of AfL to enhance curriculum implementation.

Conceptualizing AfL in Accounting

Assessment for Learning (AfL) is an application of formative assessment that informs teaching and learning (Mehmood, Hussain, Khalid & Azam, 2012). It is defined as a continuous process of looking for and interpreting evidence for use by the learners and teachers to decide where the learners are in their learning, where they need to go and how best to get there (Assessment Reform Group, 2002; Tolgfors, 2018). AfL was formulated in the United Kingdom by the Assessment Reform Group in 2002 as a result of the findings of Black and Wiliam (1998a, 1998b). These findings by Black and Wiliam indicated that the effective use of AfL leads to improved learner performance and also identified the main features of assessment practices. The assessment practices emphasized by the authors on the practical application of AfL were; sharing the criteria with learners, developing classroom dialogue and questioning, providing appropriate feedback, and peer and self-assessment (Tan, 2013; Heritage & Wylie, 2018). Although there is evidence that AfL helps enhance learners' learning experiences and performance, literature shows that poor implementation of AfL results in an unfortunate outcome (Marshall & Drummond, 2006; Hendriks, Scheerens & Slegers, 2014).

The definition of AfL by the Assessment Reform Group in 2002 was published alongside a set of principles which guided the AfL practice. These principles help locate AfL as central to teaching and learning and as an interactive process that promotes critical and active learning, which recognizes the cognitive, affective and psychomotor domains of assessment (Swaffield, 2011; Laveault & Allal, 2016). These align with the CAPS and Critical Pedagogy principles that provide opportunities for learners to develop critical skills and competencies such as critical thinking, communication, creativity and collaboration.

Accounting teachers must be adequately prepared and equipped with content knowledge (CK) and pedagogical content knowledge (PCK) to be able to cater to the learners learning needs and provide meaningful feedback (Yin, Tomita & Shavelson, 2014; Ngwenya, 2019). Gottheiner and Siegel (2012) and Molise (2021) assert that without a proper understanding of Accounting concepts and principles or knowledge of the common misconceptions related to the subject, teachers cannot effectively integrate or use AfL to enhance the learning experience and performance. Therefore, to create educational opportunities that effectively utilize AfL strategies, Accounting teachers should be developed and trained to apply their knowledge and skills to design meaningful assessment tasks.

In essence, to consider a teacher competent, they must demonstrate their knowledge of Accounting and transform it effectively and flexibly during their interactions with learners in the classroom. Learners should be actively involved in the teaching and learning process and be given meaningful AfL tasks that seek to develop essential skills such as critical thinking, problem-solving, collaboration and communication. Accounting is not a subject that can be mastered through memorizing and regurgitating the central rules and procedures. Learners should be involved in the learning process

with sound theoretical knowledge and practice, which may be implemented through meaningful AfL tasks (Flood & Wilson, 2008; Owusu, Kwakye, Bekoe & Welbeck, 2019). Regrettably, teachers aim to complete their lessons as guided by the annual teaching plan in the CAPS instead of seeking to develop complex and contextual knowledge for the learners to apply to specific problems of practice (Abell, 2008; Qhosola, 2016).

The DBE (2020), through its diagnostic report, continues to report on the lack of AfL tasks administered in the teaching and learning of Accounting. Unfortunately, this has led to poor performance in the subject and a decline in enrollment numbers merely because teachers fail to plan and implement an AfL programme to support the acquired knowledge and improve the learners' learning experience. Heitink et al.(2016) mention that an in-depth engagement with the principle ideas of AfL has proven to be challenging for teachers. For instance, Accounting teachers in South Africa must keep pace with the work schedule provided in the CAPS document to prepare their learners for tests and examinations, which tends to make it challenging to prepare meaningful AfL tasks for their learners (Mbatha, 2016). As a result, AfL, as a strategy to enhance the learning experience and performance in Accounting, is seen as a hindrance by teachers, and they are inclined to resort to using conventional assessment approaches and methods to assess their learners. Thus, in efforts to support and develop Accounting teachers, this study seeks to investigate the understanding and use of AfL in Accounting using PAR as a research design, wherein a collaborative effort between Accounting teachers will be established to implement change.

Theoretical framework

In this study, Critical Pedagogy was used as a lens to interrogate the Accounting teachers' understanding and use of AfL to enhance curriculum implementation. The origins of Critical Pedagogy can be traced back to the work of Paulo Freire in Brazil in 1929, whereby he fought for the eradication of illiteracy and was extensively involved in adult education programmes (Vavitsas, 2022). Paulo believed in the redeeming power of education to the extent that he built a pedagogical theory based on a scientific epistemological position and made sense of the interaction of social and educational reality (Tsiami, 2013). In his work, *Pedagogy of the Oppressed*, Paulo details problem-posing education and defines it as an education that involves exposure to truth, determination for the development of consciousness and critical participation in the teaching and learning environment. (Freire, 1970).

Uncovering the truth by teachers requires providing learners with support and understanding in their learning journey through developing assessments that permit them to reflect critically on their experiences (Ochuout et al., 2018). In essence, the development of assessments by the teachers needs to surpass grading, selection and accountability for learning and provide learners with opportunities for problem-solving, active and critical learning and action upon reality (DBE, 2011; Freire, 2018). Problem-posing education allows learners to break free from the banking education's oppressive, marginalizing and authoritarian nature; to a reconstructed learning environment that nurtures meaningful participation in learning. Therefore, in problem-posing, teaching and learning are not reduced to mastery of concepts and recall of facts, but a conducive environment wherein reason, dialogue, and critical engagement are prevalent (Giroux & Giroux, 2006).

Essentially, AfL, in line with the principles of Critical Pedagogy, enables an environment that promotes problem-posing education in which learners are provided with the necessary support for learning (Palbusa Jr, 2021). To uncover the truth and develop consciousness, teachers design assessments that allow learners to participate meaningfully in teaching and learning, breaking free from the unfair and controlling nature of learning (Giroux et al., 2006). Moreover, Vavitsas (2022) argues that Critical Pedagogy offers teachers enrichment on a theoretical and practical basis to improve pedagogical knowledge and skills. This principle is in line with AfL, as teachers are offered support in developing their knowledge and skills of planning for assessment, observing learning, analyzing and interpreting evidence, giving feedback and supporting learning. Thus, Critical Pedagogy is vital for this study to promote fundamental teaching, learning and assessment values that support Accounting teachers in understanding and utilizing AfL effectively to enhance curriculum implementation.

Research Methodology

This study was located within the transformative paradigm and used qualitative research to answer questions about the Accounting teachers' understanding and use of AfL to enhance curriculum implementation (Mertens, 2009; Creswell, 2012). Participatory Action Research (PAR) was used as a research design in this study because it correlates with Critical Pedagogy and belongs to the transformative paradigm. PAR is collaborative and utilizes action to gather information to implement change on social issues (Mahlomaholo, 2013). Furthermore, Wood and McAteer (2017) indicate that PAR practices a bottom-up research approach whereby the participants are interdependent and inspires mind shifts needed for more profound and sustainable transformation. In this context, PAR was seen as relevant to underpin this study since it creates a discursive environment wherein they could share how they understood and used AfL in their classrooms.

Five Accounting teachers were selected using purposeful sampling to participate in the study. In complying with the ethical considerations, permission was obtained from the Free State Department of Education, and the University of the Free State granted ethical clearance (Ethical clearance number: UFS-HSD2021/0992/21). The consent forms were made available to the participants, and they were assured that their identity would not be disclosed and no one was forced or coerced to participate in the study (Suri, 2020). Multiple data collection tools, such as focus group meetings and workshops, were used to generate and capture data. The discussions were centred around the question; how do Accounting teachers understand and use AfL to enhance curriculum implementation?

Thematic analysis was used to analyze the qualitative data, as suggested by Wolcott's (2008) three-part model:

Step 1: Description

Step 2: Analysis

Step 3: Interpretation

The data from the focus groups meetings and workshops were transcribed, coded and arranged into themes that respond to the research question (Adu, 2019). To ensure the validity and trustworthiness of the findings, a member check was deployed to validate and verify the trustworthiness of the qualitative results (FitzPatrick, 2019).

Presentation of the findings

The study's findings are presented as the themes collected from the analysis of various data sets from the PAR phases - table 1 outlines the research question with the matching findings regarding the themes and sub-themes.

Table 1

General overview of findings of the research question

Research question	PAR phase	Data generation techniques	Themes and sub-themes
How do Accounting teachers understand and use AfL to enhance curriculum implementation?	Planning and observation	and Focus group interviews	Teachers' understanding and purpose of AfL
	Action	Workshop	Learner understanding and involvement in AfL Teachers' use of AfL Implementing AfL in the classroom

Planning and observation phase

The information relating to the PAR planning and observation phase was generated through focus group interviews addressing the teachers' understanding and use of AfL in an Accounting classroom, which justified the need to enhance curriculum implementation using meaningful AfL.

Teachers' understanding and purpose of AfL

Teaching, learning and assessment are critical factors that enable Accounting teachers to implement the curriculum effectively and are tightly bound as neither can take place without the other (Deneen, Fulmer, Brown, Tan, Leong & Tay, 2019). AfL is encouraged in CAPS as it allows the integration of teaching, learning, and assessment and aids in establishing the root of failure or success in teaching and learning (DBE, 2011). Per the AfL and CP principles, it is crucial that teachers align their assessment to teaching and learning so that it is consistent with the learning objectives and reflects the acquired knowledge, skills and values. Accordingly, the findings from the focus group with the participants indicated that the manner in which teachers interpret and understand AfL will determine the purpose of its implementation within an Accounting classroom context.

Commenting on teachers' understanding of AfL, the participants' contributions were as follows:

- Azizi: *It is an assessment given to learners in order to determine their level of understanding, and it can take place before or after a lesson.*
- Barack: *We need to assess the learners to see the knowledge that they have through our teaching.*
- Malaika: *By starting with the word assessment, you are assessing if the knowledge that the learner has, meaning that you will teach a learner and after teaching that learner you will need to know what knowledge does the learner have and how he/she will implement it going forward.*

Drawing from the participants' responses, there is a general understanding of the term AfL, although it is at a surface level. Azizi mentions that AfL is given to learners to establish their level of comprehension of the subject and neglects to state the specific skills, content or concepts required. Furthermore, the statement "it can take place before or after the lesson" suggests that assessment may be administered in isolation from the teaching and learning process, which contradicts the principles of AfL (Assessment Reform Group, 2002; Heitink et al., 2016). Barack's response acknowledges that AfL is administered to assess knowledge which includes content, skills and concepts per the CAPS document (DBE, 2011). However, the statement "to see the knowledge that they have through our teaching" suggests that teaching occurs first and then assessment later, agreeing with Azizi and contradicting the AfL principles.

Malaika's response is comprehensive as the statement "need to know what knowledge does the learner have and how he/she will implement it going forward" suggests that new knowledge is constructed on prior learning, helping to create a space to make necessary decisions to improve learning collectively (DBE, 2011). However, the statement "meaning that you will teach a learner and after teaching that learner" also suggests that teaching occurs separately from assessment, which contradicts the principles of AfL. Essentially, the responses by the participants indicate an understanding of assessment at a shallow level, which creates a need to learn and understand the implementation of AfL to improve curriculum implementation within an Accounting classroom.

Malaika further commented on the purpose of AfL:

The purpose of administering AfL is to check the knowledge, how they respond in respect to what was taught to them.

In addition, Barack commented as follows:

Knowledge. By doing an AfL, maybe you will consider that each and every person does it for themselves and checking their knowledge, it also helps in the AfL.

Malaika's narration indicates that AfL aims to check the learners' knowledge and their response regarding the content taught, which essentially agrees with Barack's response. The responses neglect to mention the ways in which learners will be empowered to achieve the intended learning outcomes of the subject upon determining the shortfall or gaps within learning (Laveault et al., 2016). Besides merely checking the learners' knowledge, the AfL and CP principles indicate that learners ought to receive constructive guidance to improve their learning (ARG, 2002; Berry, 2007). Here, the teachers ascertain the learners' strengths to provide guidance and weaknesses to offer the support needed to address them for the learners to improve their learning experience.

Learner understanding and involvement in AfL

AfL comprises a collaborative effort from both the learners and teachers in an Accounting classroom, wherein evidence is sought and interpreted to establish where the learners are in their learning, where they need to go and how best to get there. Given that the use of AfL is encouraged in CAPS, all parties involved in the teaching and learning process should have a clear understanding of its use. Accordingly, as it is rooted in ongoing instructional activities, the learners' cognitive, social and affective components will be embraced through an interactive and active learning environment.

Commenting on the learners' understanding and involvement in AfL, the participants contributed as follows:

Barack: *Generally, I think learners of today don't understand, and some of them just think they just come and sleep in class. I'm not sure what is happening, but there is that lack of concentration.*

Malaika: *I will say that learners who are performing will be the ones taking things very seriously. But, the ones who are underperforming will always be playful. You will teach something and ask questions; tomorrow, they know nothing about that, so uhm, the thing is to focus on always asking questions. Making sure that we don't teach these things to forget, but we teach these things to make sure that they understand in the future.*

Azizi: *Yah, but not all of them. There is this learner in my class who indicated when they listen to me, they understand, so why should they write to show that they understand.*

Barack's response indicates that learners don't have an understanding of AfL and even go as far as sleeping in the classroom. This response by Barack shows that the learners are not critically and actively engaged in the teaching and learning process, hence feeling sleepy. Furthermore, Barack's narration specifies a lack of concentration from the learners, which confirms a lack of interaction and active involvement, thus contradicting the principles of AfL, CAPS and CP. Malaika's response specifies that learners who are performing well are the ones that will be taking things seriously, while "the ones who are underperforming will always be playful." This response by Malaika displays marginalization and oppression, wherein learners are labelled instead of provided with constructive guidance to improve their learning and commitment.

Furthermore, the statement by Malaika that "you will teach something and ask questions; tomorrow, they know nothing about that" shows that teaching is prioritized over how the learners learn. In essence, AfL encourages the process of learning needs to be in the minds of both learners and teachers so that the learners are aware of the "how" of their learning as they are of the "what". In prioritizing the learners learning, Malaika's statement that "making sure that we don't teach these things to forget, but we teach these things to make sure that they understand in the future" will become a reality. Additionally, Azizi's response also indicates that not all learners understand the purpose of teachers administering the assessment. This is displayed in Azizi's statement that "there is this learner in my class who indicated when they listen to me, they understand, so why should they write to show that they understand".

The participants continued the discussions by sharing how the learners are involved in AfL by making the following contributions:

Malaika: *With me, I do peer teaching in most cases, and then I group them according to the way that I know that, uhm, they perform and let them do the task together. So, I will be asking them about the levels that they would like to achieve; by doing so, they will improve their marks.*

Barack: *I think that peer education is something that you should do, but the most important thing for me is that I only tackle the areas where I know that learner has weaknesses.*

Azizi: *Peer teaching is something that we always do, meaning that, uhm, during class, you find that a learner will come up and do the corrections. But in doing the corrections, the learner must explain to his fellow peers that this is how they do it.*

Malaika's narration indicates that learners are involved in AfL through peer teaching, wherein they are grouped according to their performance and then given a collaborative task to complete. Also, Malaika indicates that learners are tasked to set academic goals they will strive to achieve and are given constructive guidance and support to achieve the goal. This practice detailed by Malaika is good and

aligns with the principles of CAPS, CP and AfL. Additionally, Barack and Azizi agree with Malaika, wherein Barack indicates that they tackle the areas that learners are struggling with. Azizi's response indicated that learners are allowed to make corrections on the chalkboard and explain them to their peers.

Teachers' use of AfL

Numerous DBE National Diagnostic Reports (DBE, 2019; 2020 & 2021) have indicated an inadequate or lack of administration of the AfL tasks. Amongst other reasons, the scarcity or lack of administration of AfL has been attributed to more demands that have been placed on teachers and surface-level knowledge of AfL. Hence, the findings from the focus group with the participants indicated the following in terms of their use of AfL in the Accounting classroom:

Jabari: *The assessment must have questions on problem-solving to see if learners are able to apply what you taught them.*

Azizi: *I usually plan my lesson before, then teach learners. In order to ensure that assessment fits in the whole process, I use assessments such as classwork and weekly tests to assess learners in order to measure whether they have understood. I cannot assess the learners before teaching particularly if maybe they don't understand the whole thing unless if it is a progressing topic then I will have to assess them in order to check the previous knowledge, then after that teach and then give an assessment in order to measure the learning.*

Malaika: *I normally check the work-schedule, it will tell you what needs to be done, uhm, what you need to assess and teach. Then go and teach them, and when I do the teaching, I also tell them what they need to know, after that, if they have a knowledge of whatever that I taught, I will be very sure that at least it is effective.*

Barack: *That is something we do a lot, we find ourselves coming and just teaching and teaching, and then after maybe a long time, you will go back and assess the learners.*

Drawing from the comments by Jabari, Azizi and Malaika, there is a consensus on how AfL should be used in an Accounting classroom context. Jabari states that the assessment must have specific skills, such as problem-solving, to determine the application of knowledge gained by the learners. Furthermore, Azizi's statement, "I usually plan my lesson before, then teach learners" suggests that planning is a critical feature in preparing for an Accounting lesson, and it assists in ensuring that assessment is integrated effectively. Azizi's response demonstrates that planning helps select the correct tasks for the lesson to measure the learners' understanding, thus successfully integrating teaching, learning and assessment in an Accounting class. Additionally, Azizi mentions that learners are not assessed if they don't understand a topic, and teaching takes place unless the topic progresses from the previous grade. This statement by Azizi contradicts the principles of CP and AfL, as the teacher appears as a pillar of knowledge wherein they know everything and the learners nothing (Freire, 1970; Aliakbari & Faraji, 2011).

Malaika's response indicates using the work schedule found in the CAPS document to determine what needs to be assessed and taught. This response by Malaika displays an alignment of the planned and intended curriculum, wherein the lesson is planned effectively through a good selection of tasks (DBE, 2011). Malaika's narration further indicates that learners are taught, guided by the CAPS, and informed about the lesson objectives. This practice of informing learners about the lesson objective is good practice, as it allows them to search for information and actively engage with the content presented by the teacher. However, the statement by Barack that "we find ourselves coming and just teaching and teaching, and then after maybe a long time you will go back and assess the learners" contradicts the CAPS, CP and AfL principles. CAPS, CP and AfL, encourage an active and critical approach to learning, providing learners with problem-solving activities that stimulate critical thinking, creativity, communication and collaboration (ARG, 2002; DBE, 2011).

The discussion on teachers' use of AfL continued, wherein the participants were asked about the use of peer assessment in their classroom, with the following contributions by the participants:

Azizi: *No, I don't.*

Reth: *Its time consuming, given that we have a curriculum schedule that we need to keep up with. Because if you give them a task to do or the chalkboard, they take time and then*

it is better if you do it. Unless you are done with the topic, you can engage them because time is not always on our side.

Malaika: *I do give them peer assessment, at times, though. For a learner to explain how they did the calculations, I will say I engage in peer assessment. The peer assessment is conducted during extra classes, so during the extra classes, I let them talk.*

Barack: *Yes, they do. Especially during the study period, and we have study periods each and everyday, so that's where we give the learners an opportunity to deliver. This is done under our guidance.*

Jabari: *Sometimes you need to select a topic and ask the learners to discuss it with their peers, and exchange ideas and they tell us what do they think.*

Although the use of peer assessment is encouraged in the CAPS document, the participants' responses indicated a divide regarding the utilization of peer assessment in their respective classrooms. Azizi's response was a clear "no" regarding the use of peer assessment, and upon seeking reasons for the lack of its use, Azizi chose to reserve their right to respond. Nonetheless, Reth concurred with Azizi, and the response indicated that peer assessment is time-wasting, given that there is a curriculum schedule they must adhere to and complete. Azizi and Reth's responses displayed limited knowledge regarding the use of peer assessment as it is encouraged by CAPS (DBE, 2011; Govender, 2018). Furthermore, Reth's statement that "if you give them a task to do or the chalkboard, they take time and then it is better if you do it" indicates that a rote and uncritical learning approach is utilized instead of a critical and active approach, thus contradicting the CAPS, AfL and CP principles.

Malaika, Barack and Jabari's responses specify that peer assessment is utilized in their classroom and thus share their best practices. Malaika mentions that peer assessment is utilized in their classroom and indicates that it is practised through learners detailing how calculations were done. However, Malaika asserts that although peer assessment is practised, it is conducted during extra classes, which goes beyond the regular teaching and learning time stipulated by CAPS (DBE, 2011). Barack concurs with Malaika and adds that peer assessment is conducted in their classroom and is done under their guidance. Furthermore, Jabari's response provides a detailed explanation of peer assessment, wherein they mention that a topic is selected, and the learners are tasked to discuss it with their peers and exchange ideas. The practices utilized by Malaika, Barack and Jabari agree with the principles of CAPS, CP and AfL; however, the downfall is that Malaika and Barack conduct it outside the standard teaching time instead of the regular teaching and learning time as stipulated by CAPS.

Action phase

The PAR action phase information was arranged to address the challenges identified in the planning and observation phase. Data was generated through a workshop to empower Accounting teachers' understanding and use of AfL to enhance curriculum implementation.

Implementing AfL in the classroom

During the workshop, the participants were equipped with the knowledge and skills to effectively implement AfL as a strategy to create a classroom environment that encourages active and deep learning of Accounting to enhance curriculum implementation. Here, the workshop practised the metacognitive strategies of involving learners in assessment and learning, such as setting goals, monitoring and reflection, to assist teachers in meaningfully involving learners in the assessment. Furthermore, emphasis was placed on engaging teaching, learning and assessment as a tightly bound process as, according to the AfL principles, neither ought to occur without the other. Thus, engaging all three components in an Accounting lesson would minimize the gap between the intended and the implemented curriculum.

A closer look at figure 1 provides evidence of the deliberations, activities and notetaking that took place in the workshop to understand and use AfL in an Accounting classroom adequately. The participants engaged in critical discussions about implementing the AfL strategy while considering its principles to provide their learners with an opportunity to engage in active involvement in an assessment that strengthens knowledge, skills, attitudes and values.



Figure 1: *Workshop on AfL*

The contents shared and discussed with the participants in the workshop supported them in understanding and using the AfL strategy and principles meaningfully to enhance the curriculum implementation. The participants could reflect on how they understand and use AfL in their classroom and learn new ways to benefit learners in Accounting. The assessment practices that were emphasized in the workshop on the practical application of AfL in improving the learning experience and performance were:

- i. Clarifying, sharing and understanding learning intentions;
- ii. Engineering practical discussions, tasks and activities that elicit evidence of learning;
- iii. Providing feedback that moves learners forward;
- iv. Activating learners as learning resources for one another; and
- v. Activating learners as owners of their learning.

Accordingly, CP permitted an alignment to recognize participants' transformation through activities practiced in the workshop training to ensure educational opportunities and social transformation. In this case, the participants were equipped with knowledge and skills to understand and use AfL, allowing their learners to develop problem-solving skills, communication and reasoning abilities.

Discussion

The objective of this research paper was to determine the Accounting teachers' understanding and use of AfL to enhance curriculum implementation. Based on the analyzed data, I conclude that while teachers display a specific understanding of AfL, it is limited to the cognitive domain and neglects the affective and psychomotor domains. This basic level of understanding of AfL has led to the underutilization of formative assessment and deprives learners of the opportunity to improve their learning through constructive guidance. Furthermore, the principles of CAPS and AfL had been contradicted as teaching, learning and assessment were carried out independently and in isolation. This confirms the provincial education and national diagnostic report findings, which indicated a lack of formative assessment due to failed planning and implementation of AfL (DBE, 2020; 2021).

Laveault et al. (2016) suggested AfL as an interactive process that fosters active learning involvement in assessment through self and peer assessment, rooted in ongoing instructional activities. However, the generated data showed that rote and uncritical teaching were practiced, resulting in learners not seeing the need for AfL. Also, teachers were seen to prioritize summative assessments over AfL tasks to the extent that previous question papers were utilized extensively in their classwork and weekly tests. This exercise proved problematic, as the teachers' skills and competence in designing their tasks were not exercised, and the utilized previous question papers were pitched at a higher level and designed according to the examiners' preference, which disadvantaged learners. Moreover, teachers confessed to not having adequate knowledge of Bloom's taxonomy, resulting in a compromised quality of tasks that were not supportive of the learners' developmental needs.

Peer assessment, as a critical component of AfL, was seen to be utilized by some teachers, while others indicated that it was time-wasting given the curriculum and administrative needs. From the generated data that indicates a limited understanding of AfL, there is a possibility of a lack of confidence in the administration of peer assessment, hence the rush through the work, which ultimately denies the learners the chance to engage in critical and active learning. Furthermore, learners believed not to be serious about their academic journey were marginalized and oppressed instead of being provided with constructive guidance that would help improve their learning in Accounting. Therefore, it is evident from the generated data that teachers need support and training to make valuable assessment decisions regarding the implementation of AfL to improve curriculum implementation (Jones & Moreland, 2005; Earl & Timperly, 2014).

The data generated from the workshop session revealed that teachers ought to be willing and trusting to learn the necessary measures for implementing AfL within an Accounting classroom. This teacher's effort will likely create an opportunity for the learners to gain the required skills, knowledge, values and attitudes in learning Accounting. Through equipping teachers with the knowledge and skills to implement AfL, it was discovered that a classroom would engage in active and deep learning of Accounting, which improves curriculum implementation. Thus, adequate support and development are necessary to assist the teachers in engaging in teaching, learning and assessment as a tight process to minimize the gap between the intended and implemented curriculum.

Conclusion and recommendations

The paper initially displayed an inadequate understanding and use of AfL by Accounting teachers, which affected the curriculum implementation. Through the use of PAR as a research design, teachers were equipped with the knowledge and skills to use AfL to improve curriculum implementation within their Accounting classes. It is important to note that the study was limited to five schools within the Thabo Mofutsanyana District. While the study may be extended to other teachers with similar contexts, generalization ought to be done with caution as this might not accurately represent what is taking place in all Accounting classrooms in the district. The teachers participating in this research study displayed a basic understanding of AfL, which led to its underutilization. Rote and uncritical learning approaches were practiced, resulting in the learners not seeing the need for AfL. Also, the Accounting teachers prioritized summative assessments over AfL tasks to the point that previous question papers were utilized extensively in the classroom and on weekly tests. It was observed that this exercise proved problematic as the teachers' skills and competence in designing their tasks were not utilized, thus resulting in a compromised quality of tasks that don't support the learners' developmental needs.

Peer assessment, a critical component of AfL, was only practiced by a few teachers, while the others indicated that it was time-wasting given the curriculum and administrative needs. A lack of confidence in the administration of peer assessment resulted in a rush through the work, which denied the learners an opportunity to engage in critical and active learning. However, PAR, as a process of knowledge development that engages action and reflection, provided an opportunity for the teachers to be adequately trained and supported in understanding and using AfL in an Accounting classroom. It was further observed that teachers ought to be willing to learn measures of implementing AfL as this will permit them to create an opportunity for their learners to gain the necessary skills, knowledge, attitude and values in Accounting. Thus, adequate support and development were provided to assist the teachers in implementing AfL in the classroom to minimize the gap between the intended and implemented curriculum.

The article recommends that officials from the DBE provide regular workshops and training on AfL to assist teachers in understanding and using it adequately. Also, consistent school visits from the officials are required to support newly appointed and in-service teachers in implementing the AfL strategy. In case the official from the DBE has inadequate knowledge of AfL, training from the higher institutions of learning needs to be provided so that valid and accurate information is given to the teachers. Furthermore, a dedicated Professional Learning Community comprising various stakeholders from the higher institution of learning, non-profit organizations, and DBE needs to be created to support teachers and officials on new developments in AfL. A follow-up study is also recommended whereby a much larger sample from different districts is conducted to acquire a more representative picture of the understanding and use of AfL.

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