



The Use of Assessment for Learning in the Teaching of Accounting in Secondary Schools

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Abstract

The study aimed to explore the use of Assessment for Learning (AfL) in the teaching of accounting in secondary schools. The study utilised Vygotsky's (1978) socio-constructivism as a theoretical perspective to understand the use of assessment for learning in the teaching of accounting in secondary schools. The study used the qualitative method located within the interpretivism paradigm by gathering information via secondary sources. Furthermore, this was a systematic literature review design employed to assist the researchers in answering the research question. Purposive sampling was used to select relevant research articles that focus on assessment for learning in accounting. The information obtained from various databases was analysed thematically. Thematic analysis was employed to analyse the qualitative data. The findings revealed that effective use of AfL is essential for the development and progress of learners in the subject of accounting. They further indicate that accounting teachers often rely on past examination questions as a tool for AfL, which was found to be ineffective as it prioritises final examination orientation, neglecting deeper learning of accounting concepts. Furthermore, findings show that accounting teachers must consider clarifying learning intentions, designing learning tasks, and providing immediate and constructive feedback. Several recommendations are made based on the study findings.

Keywords: Assessment for learning, accounting, Literature review, social constructivism, accounting teachers

Introduction

Accounting is a subject taught in the South African private and public high schools in the Further Education and Training Phase (FET) for grades 10, 11 and 12. It aims to equip students with skills, knowledge, attitude and values that focus on financial accounting, managerial accounting and auditing fields (DoE, 2023). The subject is allocated a minimum of 4 hours per week as required by the National Curriculum Statement (DBE, 2024), implying that a one-hour lesson will be conducted daily to meet the required minimum hours. As part of the requirement, every lesson should incorporate a classroom assessment. According to Abd Halim et al. (2024), classroom assessments aim to transform the quality of education as they assess and empower students through planned activities with the aim of improving the teaching process.

Assessment for learning (AfL) is an assessment that occurs throughout the course of teaching and learning and involves finding and collecting evidence of decisions about what teachers and students need to do to improve the quality of learning (Mutmainah & Muchlis, 2022). The purpose of using AfL practices

in accounting is to support student learning and improve student performance. Students and teachers may use the results obtained from AfL to identify learning gaps and devise a strategy to bridge the identified learning gaps (Gebremariam & Gedamu, 2022). Besides, teachers are expected to have the knowledge to assess and analyse students' learning progress and skills to assess and accommodate learning needs. In other words, teachers should be able to examine and gain information about students' performance through AfL tasks and devise a strategy to improve teaching processes to ensure that every student's learning needs are accommodated through tailored instructions.

However, accounting teachers' use of AfL practices seems to be questionable, as most teachers view AfL practices as administering tasks. The Department of Basic Education [DBE] (2024; 2023) stipulates that the formative assessment must be engineered skilfully to build confidence. To be effective, questions must be engineered to be short, practical, and aim to achieve the targeted outcome (DBE, 2024; 2023), implying that AfL tasks should seek to address all cognitive levels. These techniques of designing AfL tasks have the potential to support learning and improve the quality of accounting education. Mahmud and Amin (2023) point out that AfL tasks potentially provide students with feedback to help them identify learning gaps and improve their learning.

The DBE (2024; 2023) has reported a low performance and a decrease in accounting enrolment. Motsoeneng and Moreeng (2023) state that accounting has continuously received criticism due to poor performance of students; as a result, a decline in accounting enrolment has been evident. Musetha (2022) adds to this decline and highlights that some public schools have gone to the length of phasing out accounting. Lack of continuous assessment may lead to students' failure to improve their knowledge and skills in accounting (Johansson et al., 2023). In the pursuit of completing the syllabus, teachers merely use AfL practices to evaluate learners at the end of the lesson and to report to parents.

Cojorn and Sonsupap (2023) and Gebremariam and Gedamu (2022) highlight that teachers' ineffective use of AfL practices may be due to 'time-consuming, insufficient time, large classes, teachers' deficiency of awareness of concepts, lack of goal for AfL and absence of assessment criteria. Most accounting teachers focus on knowledge development and neglect other competencies, such as the development of thinking skills. As a result, students are likely to be unable to develop knowledge due to insufficient analytical skills. The phenomena arise from teacher-centred approaches and poorly designed assessments for learning practices, subsequently contributing to low performance (Cojorn & Sonsupap, 2023; Motsoeneng & Moreeng, 2024). Ndovela et al. (2023) add that accounting teachers also use past examination question papers as a tool to "teach to test", focusing only on what is required and expected of what learners need to know when they go to the exams, subsequently overlooking the value of deeper learning.

The effective use of assessment for learning in accounting education has the potential to identify student misconceptions, provide meaningful feedback to students and adjust teaching strategies to enhance learning outcomes. Ngwenya (2019) states that the importance of assessment for learning characterises students as active participants of their own learning, setting clear learning objectives and adapting teaching strategies based on students' learning needs. Through an in-depth literature review, the study aims to understand the extent to which educators implement AfL strategies to improve the quality of education using assessment for learning practices, particularly through their routine classroom assessments in accounting education in secondary schools.

Problem Statement

Despite the significant evidence in the literature that demonstrates assessment for learning plays a pivotal role in improving quality education, accounting continues to face challenges and criticisms, contributing to poor academic performance, which has led to a decline in accounting enrolment (Mokhampanyane & Vanneer, 2024; Tshiovhe et al., 2024). Accounting teachers' use of AfL tasks in accounting is mainly focused on task completion and memorisation. They are forced to comply with CAPS policy requirements and complete the syllabus in time, contributing to ineffective use of AfL practices in accounting. Accounting teachers have gravitated to fostering teacher-centred approaches, which tend to neglect that

learners actively construct knowledge, leading to unidentified learning gaps. This manoeuvre leads students to have unclear and unconvincing reasoning skills to support their answers when responding to AfL tasks (Cojorn & Sonsupap, 2023).

Moreover, the DBE (2024; 2023) has reported a low performance in accounting, which may be due to accounting teachers often engaging students in single-level cognitive tasks and ignoring other cognitive levels (Martin et al., 2022). Kanjee (2020) points out that the traditional model of questioning may also be the cause, as it disengages students from actively constructing knowledge. Teachers are also inconsistent with incorporating AfL practices when assigning tasks to move learners forward, focusing on content coverage rather than supporting student learning and engagement with learning intentions (Delavarpour & Safarnejad, 2024). Therefore, this study has identified a gap in which accounting educators, through their routine classroom assessment, can effectively implement AfL strategies to improve the quality of accounting education.

Theoretical Framework

The study is underpinned by Vygotsky's (1978) Socio-Constructivist Theory. Socio-Constructivism is based on social interaction, Active Knowledge Construction and Zone of Proximal Development (ZPD) to determine learners' independent problem-solving and the level of development as aided by the teacher's guidance. Chand (1995) concurs on the social and cultural context of learning in the development of cognitive abilities. Liebech-Lien and Sjølie (2021) further add that these ideas were developed by emphasising their collaborative nature as teachers and learners work together to enhance student learning. Social constructivism encourages learners to be active participants in their learning by engaging in assessment tasks, discourse and reflection, implying that learners' prior knowledge is recognised. Therefore, the Socio-Constructivist theory plays an essential role due to its collaborative nature, allowing students to become active participants in their learning.

Social constructivism believes that collaborative learning is necessary for lifelong learning and adds to cognitive growth (Saleem et al., 2021). This theory is relevant for this study as it is based on its collaborative nature and encourages student involvement, discussion, and knowledge exchange. When employed in this study, it implies that accounting teachers play a significant role in designing effective assessments for learning tasks that will move students forward and bridge learning gaps. As accounting teachers gradually withdraw their support, students will actively build their understanding through active and social engagement. Hence, Social Constructivism theory is important in this study as it allows teachers to use AfL tasks effectively in the teaching of accounting through its interactive processes to enhance student performance in accounting.

Fundamentally, AfL aligns with the principles of Socio-Constructivist, as it creates a learning environment that enables both teachers and students to co-construct knowledge and meaning through interactive settings (Moya, 2022). To monitor and support student learning progress, accounting teachers need to design effective AfL and provide ongoing feedback during learning (Ibañez & Pentang, 2021). Chen (2025) maintains that the process of developing students' problem-solving skills and reasoning skills is through student active engagement, inquiry and sense-making with accounting concepts. This principle of Socio-Constructivism aligns with AfL, encouraging students to be active participants in their knowledge development as teachers gradually withdraw support and observe, analyse and interpret learning. Thus, Socio-Constructivist is essential in this study to promote effective AfL that enhances student learning.

Material and Methods

This section presents the methodological approaches adopted in the study.

Research Paradigm

The study adopted an interpretivist research paradigm. According to Alharahsheh and Pius (2020), interpretivism is sensitive towards individual meanings and assumes that reality is subjective and differs depending on different realities. Gichuru (2017) highlights that the paradigm has three philosophical layers:

Ontological beliefs, Epistemological assumptions and methodological choices. Ontological beliefs are beliefs about reality; epistemological assumptions are assumptions about how we come to know the world; and methodological choices are means chosen to attempt to achieve the desired goals. Accordingly, the paradigm aims to examine human experiences on a course of action toward the subjective end of individuals to gain an in-depth understanding of their realities (Van der Walt, 2020).

When employed in a study, the study aims to understand how accounting teachers use assessment for learning to enhance learning performance. Ontologically, it is believed that teachers hold diverse realities on the use of AfL in the teaching of accounting. Epistemologically, the study aims to use literature to make sense of how teachers use AfL to assist learners to make meaning of the subject of Accounting. Accordingly, this uncovers how accounting teachers design assessment for learning tasks in their classrooms to improve the quality of learning (Junjie & Yingxin, 2022). In essence, the study aims to understand, given different cultural and social factors in the classroom, how accounting teachers seek to improve the quality of learning by designing assessments for learning tasks and questioning.

Research Approach

The study employed a qualitative research approach. Kandel (2020) states that qualitative research is a naturalistic approach concerned with understanding how people make meaning drawing from their experiences. Zangeneh (2019) concurs that the approach emphasises phenomena within a natural setting and includes studying those phenomena. Furthermore, the strategy aims to challenge the traditional model of teaching and assessment design by advocating for assessment redesign, inclusivity, and action (Phillips, 2023). This implies that assessment for learning tasks and questioning should be designed with recognition that students are active participants in their learning and tasks are crucial for engaging, shaping and regulating knowledge. When applied in this study, it helped the researcher understand how accounting teachers use AfL tasks to support learning and bridge students' learning gaps by describing their everyday experiences and practices (Islam & Aldaihani, 2022). Overall, accounting teachers should have the skills and knowledge to design effective assessments for learning tasks that support student learning, as learners actively construct knowledge based on their own experiences.

Research Design

The study was conducted using a systematic literature review. Lame (2019) defines systematic literature review as a way of synthesising scientific evidence to answer a specific research question in a transparent and reproducible manner. Varsha et al. (2024) concur that a systematic literature review has the potential to gather information transparently and synthesise, which results in enhanced reproducibility and objectivity. When used in the study, it helped the researcher to use clearly defined research questions to locate literature, use explicit inclusion and exclusion to filter literature to review, refine findings in order of date publication, and use keywords from research questions in a specified search engine. Overall, it assisted the researcher in summarising and organising findings in such a way that answers the research questions.

Data Generation Methods

Data was generated using secondary data sources, as it is supported by desktop methodology. According to Ganesha and Aithal (2022), secondary data is collected using existing knowledge to provide information about research questions. Existing literature helped the researcher in understanding how accounting teachers use AfL tasks in the teaching of accounting. The data collection period was filtered from 2015 to 2025 to provide recent and insightful information on the use of AfL in the teaching of accounting. These secondary data sources were collected from KovsieCat, Google Scholar, KovsieJournals, Eric, and Research Gate. The researcher used these data search engines to identify and select relevant literature by firstly, developing specific keywords and a combination of research terms on the research topic; secondly, using advanced search features such as time range, exact phrases, and exclusion of words; lastly, the researcher used the provided citation tools to keep accurate records of the identified literature.

Sampling Method

Purposive sampling was applied in this study to systematically find and collect information on existing literature. Musetha (2022) explains that purposive sampling is a non-random sampling technique where the researcher selects literature for the study based on the specific purpose of the research. Campbell et al. (2020) further explain that the particular literature holds distinct and important views about research questions and issues, which are crucial in providing an in-depth understanding of a phenomenon rather than broad generalisation. When utilised in this study, the researcher defined specific themes to identify specific literature that held specific, distinct and important views to provide answers to the research questions. Essentially, this helped the researcher to align the identified literature with the study's aims and objectives, which is essential for improving the rigour and trustworthiness of the results.

Data Analysis

Thematic analysis, a method that emphasises coding of data, searching and refining themes, and reporting findings, was used in this study (Naeem et al., 2023). The study identified ten themes by firstly; identifying and screening relevant articles to extract data by focusing on applicable sections of the articles such as abstracts, results and discussions, secondly; identifying recurring patterns that are designated as keywords to reflect accounting teachers' experiences in the use of AfL, thirdly; using short phrases to identify key elements that relates to research questions, fourthly; organising the developed short phrases into meaningful groups to identify patterns, fifthly; understanding and defining the key concepts identified from analysed literature and lastly; the researcher created a unique representation of the data that includes the findings and insights from analysed literature (Naeem et al., 2023; Yin & Park, 2023).

In brief, the identified themes were: 1) Conceptualisation of Assessment for Learning, 2) Over-reliance on Past Examination Question Papers, 3) Lack of effective feedback, 4) Clarifying learning intentions and success criteria, 5) Designing effective questioning and learning tasks, 6) Providing feedback that moves students forward, 7) Teacher inadequate use of assessment for learning, 8) Assessment design and practice, 9) Time constraints impeding AFL, 10) Contextual and learner engagement factors. Each theme was answered in detail and supported by specific literature as evidence (Alharahsheh & Pius, 2020).

Ethical Consideration

In complying with ethical considerations, the researcher obtained permission from the University of the Free State, the General/Human Research Ethics Committee (GHREC), with the Ethical clearance number: UFS-HSD2025/0990.

Results and Discussion

Over-reliance on past examination question papers

The study discovered that over-reliance on past examination question papers is a critical issue in accounting student learning, with implications for quality learning, critical thinking, and academic performance. Scholars point out that past examination question papers prepare accounting students for the final examination, ultimately creating a gap in deepening their understanding of abstract accounting concepts (Ontong & Bruwer, 2020; Rind & Malik, 2019; Rind & Mari, 2019; Umuerhi & Urhiewhu, 2023). Subsequently, this neglects to acknowledge accounting students as co-constructors of knowledge who can logically reason and think about accounting concepts and link them. This is essentially because accounting teachers prioritise past examination question papers to assess students' procedural knowledge instead of their application skills. McCrudden (2009) defines procedural knowledge as a routine and practical understanding of accounting concepts, which may not involve deeper learning and retention.

Additionally, Ontong and Bruwer (2020) mention that the reason accounting teachers use past-examination question papers is that they provide a safety net and a deductive tool. This implies that they are used to predict future areas that will be assessed, test students' level of preparedness for examination, and serve as a revision tool. Given this as the potential benefit of using past-examination question papers,

the common issue is that they are repetitive in nature and may result in accounting students being unable to demonstrate critical skills, such as critical thinking skills, reasoning skills, and problem-solving skills.

To mitigate the negative impact of over-reliance on past-examination question papers, Umuwerhi and Urhiewhu (2023) suggest that accounting teachers should encourage students to prioritise foundational study before using past-examination question papers to test their understanding. This includes accounting teachers strategically planning and using past-examination question papers in a manner that encourages high-level questioning, such as analysing, synthesising, and application rather than just recalling (Ngwenya, 2019). From the socio-constructivist perspective, this finding underscores Vygotsky's view that knowledge is co-constructed through social interaction, reflecting the principle of scaffolding with the ZPD, where learners will benefit from their accounting teacher. To ensure effective implementation, accounting teachers need to provide assistance in class by going through the past assessment to add value, discuss solutions and understand errors rather than just consuming them as a study plan (Rind & Malik, 2019).

Clarifying learning intentions and success criteria

The study discovered that clarifying learning intentions and success criteria is an important aspect for effective teaching and learning. Several scholars state that the importance of clarifying learning intentions and success criteria is to assess accounting students' prior knowledge, remind accounting students about their learning intentions during the lessons, and, essentially, differentiate instructions (Gebremariam & Gedamu, 2022; Willis et al., 2023). This supports that learning intentions and success criteria act as a pre-determiner to establish accounting learners' current learning, their desired direction and the effective approach to achieve their goals.

Another aspect of learning intentions and success criteria is their potential to provide accounting teachers and learners with information that can be used to adapt the quality of teaching and learning. This implies that when learning intentions and success criteria have been clarified successfully, they raise performance standards by establishing a connection between learning tasks and teaching and learning (Ray et al., 2022). From the socio-constructivist perspective, clear learning intentions and criteria act as a scaffold, establishing where learners need to go. Thus, this meets the elements of socio-constructivism as it is crucial to define what needs to be done in a specific lesson, ensuring that teachers and learners are co-constructors of knowledge regarding goals and expectations (Farikhah et al., 2022). Consequently, when accounting learners understand their learning intentions and success criteria, they tend to be more driven to learn and complete learning tasks.

Designing effective questioning and learning tasks

The reviewed literature indicated that effective questioning and learning tasks are essential components of AfL. Effective questioning and learning tasks aim to enhance student learning by providing continuous and constructive feedback and opportunities for improvement. Within this process, AfL potentially supports accounting student learning by developing their understanding and adapting their techniques to reach desired goals. Likewise, questioning and learning tasks provide accounting teachers with evidence of understanding of their learners' current knowledge and where they need to go to improve (Kültür & Kutlu, 2021). This evidence of information and understanding can help accounting teachers adjust their teaching strategies to meet students' diverse needs.

Another aspect that was discovered is that effective questioning and learning tasks can help accounting teachers identify knowledge gaps. Questioning is a posing of inquiries to accounting students to establish their level of understanding. At the same time, learning tasks are structured activities that engage accounting students to demonstrate their understanding of abstract accounting concepts (Tay & Kee, 2019). These concepts are both important as the accounting teacher may use them simultaneously. For instance, an accounting teacher may assign a learning task to students, then use questioning to guide students through the task, probe their understanding, and address misconceptions that may arise. This helps to identify learning gaps in accounting students' knowledge within the presence of the teacher, who may provide a valuable guide to improve (Anis, 2017). Additionally, it encourages accounting students to reflect on their

own learning and metacognition, and to connect new information with prior learning. These findings reflect the principles of the socio-constructivism perspective, as it affirms that knowledge is actively constructed through dialogue and shared meaning-making.

Value of immediate and constructive feedback

The review of literature provided a distinction between procedural feedback and descriptive feedback. It emphasised the importance of descriptive feedback over procedural feedback due to its explicit evidence to support student learning. Typically, procedural feedback focuses on routine and practical components of accounting learners' work and may not be relevant. For example, this type of feedback may incorporate comments like seen, incomplete, and simple use of ticks and marks. Ideally, Motsoeneng and Moreeng (2023) suggest that accounting teachers should incorporate descriptive feedback that goes beyond mere evaluation to provide actionable guidance, foster deeper learning, and self-improvement. For example, when an accounting teacher provides this type of feedback, they aim to guide and support accounting learners by offering specific recommendations for them to take the following steps in improving their work (Wiliam & Thompson, 2017). This has the potential to help accounting students understand what is wrong, why it is wrong and how to improve in the future, thereby enhancing learning performance. Essentially, these finding reflects the elements of socio-constructivism as feedback functions as a scaffold that helps accounting students to progress within their ZPD (Johansson et al., 2023). Consequently, when accounting learners are provided with timely constructive feedback, it boosts their confidence and motivation to engage with learning tasks, thereby reinforcing knowledge co-construction.

Challenges faced by accounting teachers in designing AfL tasks

The primary challenge identified in the literature is that accounting teachers struggle to design effective AfL tasks. Several scholars attribute this challenge to the inability to plan and design meaningful AfL tasks, priority to minimising workload, and the pressure to adequately prepare students for summative examination (Johansson et al., 2023; Motsoeneng & Moreeng, 2024). From the constructivist viewpoint, this deprives learners of the opportunity to effectively learn, reflect, revise and successfully use feedback, all of which are central to meaningful knowledge construction. AfL tasks are expected to scaffold learning, but poorly designed tasks can lead to frustrated, demotivated and dissatisfied learners who are uncertain about the subject of accounting (Charles, 2024).

The second challenge that was identified is the issue of time constraints impeding AfL tasks. The literature indicated that accounting teachers are often pressured to complete the syllabus within a limited time (Ngwenya & Hlophe, 2022). From a socio-constructivist perspective, this is significant because the subject of accounting requires time for practical tasks and continuous and constructive feedback, but limited classroom time affects these practices (Ngwenya, 2019). Consequently, this leads to the use of AfL tasks as a checking exercise rather than a scaffold process that supports learning within the ZPD. Thus, the socio-constructivist principles of interaction, reflection and progression are contradicted, reducing the value of AfL to promote deeper learning.

The third challenge that the study identified is the contextual and learner engagement factors. The literature revealed that large and overcrowded classrooms, and low engagement affect the teaching strategies, how the learning tasks and feedback are provided, and learner motivation (Mkhize et al., 2023). From a socio-constructivist perspective, learning is socially situated and shaped by classroom contexts. Factors such as large class sizes and low engagement contradict the socio-constructivist principle that effective learning is a result of meaningful interaction and active participation. Consequently, AfL tasks are therefore given merely to provide evidence of content completion and student scores, depriving learners of the opportunity to actively engage with AfL tasks, leading to less constructive feedback and disengaged students (Louber, 2019).

Recommendations

The recommendations are based on the study conducted. It has been identified that learning intentions and success criteria, learning tasks and questioning, and constructive feedback are good practices to enhance the quality of accounting education. Learning tasks can potentially provide the accounting teacher with information to adjust tasks according to learners' abilities. Accounting teachers should also provide feedback in a timely manner and ensure that it contains elements of descriptiveness to develop student learning. Consequently, this can encourage learner self-reflection, whereby they assess their own learning.

Conclusion

The study explored how teachers use assessment for learning in the teaching of accounting in secondary schools. The findings indicate that accounting teachers often use past-examination question papers as a tool for AfL due to challenges including time constraints, large class sizes and low engagement. The researcher recommends that there should be pacing guidelines for AfL to be flexible, and the need for innovative approaches, such as peer assessment, to assist in distributing the workload. Thus, the reviewed literature indicates that accounting teachers should design effective learning tasks that align with learning intentions and ultimately provide immediate and constructive feedback.

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