

EXPLORING FORMATIVE ASSESSMENT PRACTICES, STRATEGIES AND TOOLS
USED BY UNIVERSITY ACADEMICS IN FACILITATING A FIRST YEAR
ACCOUNTING MODULE.

BY

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DECLARATION

I, Xolani Moffat Majola declare that, this Dissertation is entirely my own work and that it has not been submitted for any qualification in this or any other University Views of the Participants have been reported as they are without alterations. Permission has been granted (ethical clearance) by the university to conduct the research. All sources used and quoted have to the best of my knowledge been properly acknowledged and indicated by means of complete references.

Researcher Sign

Date

Supervisor Sign

Date

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I would also like to thank the administrators from the university in different campuses who have made this study a success through their guidance and co-operation.

DEDICATION

I devote this thesis to my mother as well as my family. I would like to thank you for giving me the moral support and being patient with me when I had to spend long hours away from home trying to put together this project. Thank you guys Ntombiyeze, Sphesihle, Jabu, Sisanda, Njabulo (son), Alwande (niece) and Amosi (niece) as well as Malindy.

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ABBREVIATIONS AND ACRONYMS

NO.	ABBREVIATIONS	DESCRIPTIONS
10.	CRS	Computer Reservations System
1.	DoE	Department of Education
2.	FA	Formative Assessment
8.	FAPST	Formative Assessment Practice, Strategies and Tools
6.	GAAP	Generally Accepted Accounting Practice
7.	LCD	Liquid Crystal Display
5.	PPE	Property, Plant and Equipment
9.	PPP	Power Point Presentation
4.	SAICA	South African Institute of Chartered Accountant
3.	VAT	Value Added Tax

ABSTRACT

This project will explore formative assessment practices, strategies and tools used by university academics in facilitating a first year accounting module. Accounting is about recording, preparing and interpreting business transactions and enables businesses to keep track of their money. Bisman (2009) suggests that facilitating accounting should be driven by fostering lifelong learning, and the focus should be in developing critical thinking skills, creating a climate of enquiry, encouraging divergent thinking, providing feedback, focusing on process not on content, and designing assessment that reflects higher order problem solving. Assessment of students in accounting allows students to demonstrate reasoning, and provides students with experience in applying and further developing generic skills, meta-cognitive skills, analysis, critical thinking and reflective learning (Bisman, 2009). Students and facilitators are provided with resources to use in order to assess themselves and provide clarity and accuracy.

The focus of this study is to explore formative assessment practices, strategies and tools used by university academics when facilitating a first year accounting module. The purpose of the study is to identify formative assessment strategies and tools that the accounting university facilitators use in assessing students, and to critically analyse how they employ them to assess students in accounting. This is a case study of one university in South Africa, exploring the practices of formative assessment strategies and tools by accounting university facilitators in assessing first year accounting students. Participative observation, document analysis and interviews were identified as appropriate data generation methods for this qualitative research. The researcher has chosen this study guided by personal interest and experience of teaching and learning accounting.

Purposive sampling has been used to decide on the relevant participants for this study. The researcher has studied and taught accounting for a number of years and observed that not many students succeed to the highest level in accounting, for instance obtaining an accounting degree. It is of paramount importance to conduct this study as it may contribute towards addressing this problem. Too much attention is attributed to summative assessment while formative assessment could have instructional benefits and may contribute towards the objective of developing

facilitators' practical action in the classroom / lecture theatres. It may also contribute towards identifying teaching strategies that can be used to identify the gap between what is achieved and what had been intended to be achieved. This study will explore how similar professional development experiences can potentially improve everyday formative assessment practices in the classroom. Wiliam and Black (2003) argued that the development of formative assessment depends on the development of new resources. Formative assessment strategies are dominated by learning outcomes, therefore it is important to explore formative assessment practices, strategies and tools with reference to them.

The findings of this study suggested that facilitators use a variety of formative assessment strategies and tools to assess first year accounting students. University academics use exercises, questions and answers, research projects, research assignments, concept tests, unseen questions, homework written reports, peer assessment, group work, case studies and problem-solving. Using a variety of formative assessment strategies helps facilitators and students identify difficult areas in the subject accounting to the students. Research has been guided by conceptual framework as it is exploring the formative assessment strategies and tools. The researcher employed grounded theory to analyse data generated where open coding was used to identify themes and categories which were interpreted by the researcher and presented as a case study. Formative assessment practice is planned prior to facilitation and there are different reasons and significant impact of assessing students during facilitation. There are formative assessment strategies and tools that are critically important in assessing students. The facilitator should be clear about learning outcomes to be achieved or attained by students. Formative assessment in accounting is dominated by exercises from the question book. According to McLaney and Atrill (2012) there are interspersed assessment material that is designed to stimulate the sort of quick-fire questions the facilitator might throw during the lecture, and the aim to is to check whether the students understood what has been covered.

It is obvious that the facilitator must be clear about assessment strategies and practices in terms of why a particular formative assessment strategy or tool is used. This encourages aims of the facilitators and the learning outcomes because assessment is trying to identify what the student can and cannot be able to do. Modules like Accounting 101 encourages student centred learning therefore facilitators are encouraged to give students activities and task to do individually and in groups. There should be reproducibility and repeatability as conditions for consistency between the assessment tasks and between assessors (Stokking, Schaaf, Jaspers and Erkens, 2002). It is

acknowledged that facilitators need to be more creative when designing formative assessment strategies and tools to used in assessing the variety of students.

CHAPTER ONE

1. Background of the Study

Formative assessment practices, strategies and tools are explored because of their importance to student learning. Learning activities are organised with an intention to improve the knowledge, skill and competence of students doing accounting. This research explored formative assessment practice, strategies and tools used to facilitate first year accounting module. The impact of aims and objectives as well as learning outcomes were being explored, thus exploring how they influence assessment and improve student's learning. It was important to do this research as it had divulged the importance and contribution of formative assessment practices, strategies and tools towards learning accounting during instruction. This study may influence how accounting is taught in different levels of learning and facilitating. There is a variety of assessment strategies and tools that can be exploited during the process of facilitating learning to improve student motivation and achievement. These formative assessment strategies and tools need to be explored so that their importance will be clear to the stakeholders of education but more especially lecturers and students. Students should not be summative assessed only but should be prepared for summative assessment. "Formative assessment is concerned with determining the extent to which the facilitator has attained objectives of the curriculum" (Yorke, 2003, p.479). Formative assessment is argued to be assessment for learning, as it is expected to help students to learn their subject/module, content, and other topics. The important component of education is learning, therefore how students learn is very much critical. A student is expected to learn with the formative assessment strategies and tools such as exercises, presentations, and group-work.

Formative assessment is assessment for learning because it is in the classroom context and it could be regarded as one of the facilitating pedagogies with the aim of developing learning, meaning it is based on learning goals (Tara, 2005). Formative assessment takes place during instruction with the aim of identifying the gap and making improvements if there is a need. Nitko (2006) defined assessment as a process of observing information that could be used to make a decision about a student, curricular and programs as well as educational policy. "Formative assessment involves the gathering of evidence of student learning, providing feedback to students and adjusting instructional strategies to enhance achievement" (McMillan, 2011, p. 99). Through assessment students are given the opportunity to select, organise and

present their knowledge, identify new information and understanding as well as challenge their present conditional knowledge (Scouller, 1998). Students' participation is vital in assessment and formative assessment encourages students to be active during facilitation. This study explored formative assessment practices, strategies and tools used by university academics in facilitating a first year accounting module.

1.1. INTRODUCTION

The focus of this study was to explore formative assessment practices, strategies and tools used by university academics in facilitating a first year accounting module. This study has identified and discusses the formative assessment strategies and tools that are used by university academics in facilitating a first year accounting module, reasons why it is important to formatively assess students and argues a better understanding of the formative assessment practices, strategies and tools. This is a case study of a South African university, exploring formative assessment practices, strategies and tools by university academics in facilitating a first year accounting module. Observations and interviews were identified as appropriate data generation methods for this qualitative research. This chapter presents the research format (title, focus and purpose, rationale, objectives, literature review, concepts and research questions, theoretical framework, paradigm, and research design and methodology as well as a conclusion).

1.2 Title: Exploring Formative Assessment Practices, Strategies and Tools used by University Academics in Facilitating a First Year Accounting Module.

1.3 Focus and Purpose of the Study

The focus of this study was to explore formative assessment practices, strategies and tools used by university academics in facilitating a first year accounting module. The objectives of the study were to identify formative assessment practices, strategies and tools that the accounting facilitators use in assessing students, and critically understand how and why they were employed in facilitating the accounting module. This study has generated in-depth information on what the accounting facilitator can do with formative assessment strategies and tools.

1.4 Rationale

The researcher has chosen this study guided by the importance of formative assessment in identifying the gap between what is taught and achieved by the students, but more particularly in helping the students to learn the content through assessment. The researcher has chosen this study guided by personal interest and experience of teaching and learning accounting. The researcher has studied and taught accounting for a number of years and observed that not many students make it to the highest level with accounting such as obtaining an accounting degree. The main problem with facilitation is that too much focus and attention is put on summative assessment with too little put on formative assessment in practice, strategies and tool which have the potential of helping students to learn the content. Studies conducted by Threlfall (2005) reported poor quality use of formative assessment in everyday practice. Facilitators tend to focus more on the formal assessment (tests and examinations) while little attention is paid to informal assessment that takes place in the classroom (Bertram, 2009). It was important to do this research as it had divulged the importance and contribution of formative assessment practices, strategies and tools towards learning accounting during instruction. This study will contribute towards the development of facilitators' practical actions in the lecture theatres, as it is critically important to review the facilitation. It will also contribute towards identifying teaching and assessment strategies that can be used to identify the gap between what is achieved and what had been intended to be achieved.

“Accounting as a subject develops learners’ knowledge, skills, values, attitude and ability to make meaningful and collaborative financial decisions in economic and social environment” (Hall, Aboobaker, Woodroffe, Marx, Booysen & Singh, 2010, p.ii) Accounting is a practical subject that is learned by engaging in various activities which suggests that students learn accounting when they are engaging in activities. Subsequently, accounting has been chosen as the context for this study because facilitating accounting is dominated by formative assessment practices, strategies and tools. Bisman (2009), suggests that facilitating accounting should be driven by fostering lifelong learning, and the focus should be on developing critical thinking skills, creating a climate of enquiry, encouraging divergent thinking, providing feedback, focusing on process not on content and designing assessment that reflects higher order problem solving. Assessment of students in accounting allows students to demonstrate reasoning, and

provides students with experience in applying and further developing generic skills, meta-cognitive skills, analysis, critical thinking and reflective learning (Bisman, 2009). The above-mentioned skills are observed during formative assessment. Students and facilitators are provided with strategies and tools to use in order to assess themselves and provide clarity and accuracy.

This study explored how similar professional development experiences can potentially improve everyday formative assessment practices in the classroom. Wiliam and Black (2003), argued that development of formative assessment depends on the development of new practices, strategies and tools. They have also reported that the use and support of formative assessment strategies had been weakly supported and the government had been uninterested in formative assessment (Wiliam & Black, 2003). Literature reviews revealed that studies have been conducted on formative assessment but little was mentioned about what an accounting facilitator can do with formative assessment strategies and tools. Formative assessment does not prevail in other classes or is not conducted properly (Threlfall, 2005). Threlfall (2005) reported a series of poor quality in every day assessment practice in classes, which was mostly affected by a lack of teacher pedagogical knowledge and exclusion of students in assessment.

There is a dominance of summative assessment in education, which makes it difficult to employ formative assessment. Assessment could be both summative and formative in purpose but in practice many assessment resources use summative assessment techniques not suitable for formative assessment use (Threlfall, 2005). Formative assessment is generally derelict, and alternative assessments should be developed in order to improve student learning (Wen & Tsai, 2006). Taras (2005) conducted a research on some theoretical reflections of assessment: summative and formative, which have revealed that formative assessment is important to teaching and learning but is not treated or given respect such as that given to summative assessment. Studies on formative assessment suggest that it is used to detect students' problems and difficulties during the lesson. Cowie and Bell (1999) define formative assessment as a practice or method used by teachers and learners to identify and take action about student learning with the aim to improve learning whilst learning.

The central purpose of formative assessment is to contribute towards student learning through providing information on the performance of the student (Yorke, 2003). The student is expected to learn from the feedback that is provided. Formative assessment is not used to the extent that it

is incorporated into teaching plans, and used as a method for detecting students' problems and improving learning (Threlfall, 2005). There is a lot that has to be done by the facilitator and equally by the student, and according to Rowntree (1987) there is a direct interaction (human interaction) between the facilitator and the student in assessment. Formative assessment regards facilitators and student as equals, and assessment involves both. The importance of formative assessment is acknowledged in the study by Shermis (1953, p. 88) that says, "Formative assessment is based on the inference that assessment is not an end in itself but a method for educators to identify whether to improve the learning instruction".

The results of these studies propose that there is a need for this study as it may contribute towards developing formative assessment practices, strategies and tools in the classroom and lecture context and inform accounting curriculum designers, policy-makers, practitioners and academics about the resources to be used in assessing accounting students and learners. It may also be useful to the course and module policy makers, other university disciplines and other sectors that are interested in the teaching and learning of accounting.

1.5 Objectives of the study

What formative assessment practices, strategies and tools do the university academics use in facilitating a first year accounting module at a South African university?

How do the university academics use formative assessment strategies and tools in facilitating a first year accounting module at a South African university?

Why do the university academics use the formative assessment strategies and tools when facilitating first year accounting module at a South African university?

1.6 Research questions

To identify and understand formative assessment practices, strategies and tools used by university academics in facilitating a first year accounting module at a South African university.

To analyse and understand how university academics use formative assessment practices, strategies and tools in facilitating a first year accounting module at a South African university.

To, understand why university academics use formative assessment strategies and tools when facilitating a first year accounting module.

1.7 Literature review

This part of chapter one introduces key studies in chapter two as a summary formative assessment. Formative assessment takes the form of case studies; questionnaires, group tasks, projects, exercises, discussions and individual tasks (Hall, Woodroffe & Aboobaker, 2007). Hobson (1997) argues that, classroom activities assess students' content knowledge and processes of the subject. There is a variety of formative assessment strategies that can be employed by students that will help them learn the module. Focusing on summative assessment deprived students of the opportunity to engage formative assessment strategies and tools that could help them learn the accounting module. Assessment strategies such as case studies provide a constructive response format that the student should produce (Knight, 1995). Students are expected to read and analyse the content of the case study which help the students to analyse the situation that could be done through critical thinking and research about the topic.

According to McLaney and Atrill (2012) there are interspersed assessment materials that are designed to stimulate the sort of quick-fire questions the lecturer or facilitator might throw during the lecture, and the aim is to check whether the students understood what has been covered. These assessment activities are found in the formative assessment tools such as the prescribed book for the accounting module and others. Their aim is to identify the level of cognitive understanding of the content learned during any lecture. Activities help the students to check if they are able to apply what they have learned from the lecture (McLaney & Atrill, 2012). There is end-of-chapter assessment material such as review questions and exercises, that is designed for discussion within the lecture and intended to help students to assess how well they recall and critically evaluate the core terms and concepts covered (McLaney & Atrill, 2012). Assessment helps students to think about the topic covered and identify the link between a particular topic and other topics that they are familiar with (McLaney & Atrill, 2012). This is encouraging assessment during the lecture and classes.

William and Black (2003) argued that the development of formative assessment depends on the development of new strategies and tools. It is important to explore and develop new formative assessment practices, strategies and tools. Presentations have been identified as having a positive impact on students' understanding of concepts as they increase students' awareness of accounting (Smith & Mulig, 2005). Portfolios are defined as a vehicle for formative assessment

because the student can always return and have a look at portions of the documents (Weasmer & Woods, 1997). Self-assessment could be regarded as a formative assessment resource but students need to participate actively especially by trying to bring their performance closer to the goal (Threlfall, 2005). Little attention has been put on formative assessment and as a result students were deprived of the opportunity to participate actively in the lecture and identify their strengths and weaknesses in a subject such as accounting. Self-assessment is designed to give students an opportunity to check and apply their understanding of the core content covered in each chapter (McLaney & Atrill, 2012). According to Shermis (1953), formative assessment is about questions to be asked during the lesson in order to direct the lesson. Student subject representations created during the lesson and notebooks as part of classroom activity can function as formative assessment (Heritage, 2007).

There is a variety of strategies and tools to be used by teachers in assessing students including paper-and-pencil tests, homework and classroom discussion (Murnane & Sharkey, 2006). “Advanced technology makes it possible to administer assessment” (Murnane & Sharkey, 2006, p.574). Knight (1995) argued that, the best ways of improving teaching is better testing. Standardised tests do not provide day – to – day, week – to – week, or even month – to – month instructional decision and a detailed picture of student learning is needed to enable the facilitators to identify ways to help individual student (Stiggins, 2005). Studies conducted by Threlfall (2005) reported poor quality use of formative assessment in everyday practice. Black and William (1998a, 19998b) cites a series of reports of poor quality in everyday assessment practice, while Ofsted (1998b, p.112) reported that formative assessment through planning ‘continues to be a weakness in many schools’. Facilitators tend to focus more on the formal assessment (tests and examinations) while little attention is paid on informal assessment that takes place in the classroom (Bertram, 2009). Accounting as a subject emphasises the importance of daily assessment to monitor the process of learning and teaching (Vallabh *et al*, 2013).

Facilitating and assessment are characterised by aims, objectives and learning outcomes therefore it is important for this study to look at them. One cannot talk about assessment without thinking about learning outcomes in the field of learning and facilitation. The reason for

including learning outcomes in this study are that formative assessment practices, strategies and tools have something that the facilitators want the student to achieve after engaging any activity.

The facilitators give students an activity because there is an outcome that they want their students to achieve, and it is called a learning outcome. Learning outcomes lie in the question of; *Why do the university academics use formative assessment practice, strategies and tools in facilitating first year accounting module?* According to Bitzer (2009) assessment serves as a catalyst for both teaching and learning and plays a role in guiding and supporting the processes aimed at the attainment of applied competence. These are the drivers of facilitating and assessment in any learning field. Therefore, facilitating accounting using formative assessment strategies and tools are also shaped by aims, objectives and learning outcomes. Aims indicate what the facilitator intends to cover in the process of learning, in terms of the general content and direction of the subject (Kennedy, Hyland & Ryan, 2007). Objectives are specific intentions of the facilitators, which means that they are statements that specify an area that the facilitators want to include during instruction (Kennedy, Hyland & Ryan, 2007). This is based on giving specific information that facilitating the subject hopes to achieve.

The prescribed book for the first year accounting module acknowledges financial accounting, managerial accounting and managing resources as the learning outcomes of accounting and the learning outcomes of accounting to be attained by the student after the course of instruction (Hall, Woodroffe & Aboobaker, 2008). These learning outcomes give guidelines of what should be assessed and what could be attained. A learning outcome is the statement of the intended result of learning (Hall *et al*, 2008). It describes knowledge, skills and values that the students should acquire by the end of the lesson (Doe, 2009). Learning outcomes are used to express what is expected from the students in terms of what the students should be able to do at the end of the instruction (Kennedy, Hyland & Ryan, 2007).

Learning outcomes are attainable through assessment standards which indicate conceptual progression (Doe, 2009). Assessment standards embody knowledge, skills and values required to achieve the learning outcome (Hall *et al*, 2008). Formative assessment focuses on helping the teachers find out what the student knows, understands and can do, and is characterized by flexible planning that incorporates alternatives (Pryor & Torrance, 2001). According to Newton (2007) formative assessment focuses on helping the students to learn. It is practically conducted through open questioning and tasks. The questions could be directed at individual students

(student and facilitator interaction), which will allow the student to exhibit understanding by explaining. The aim of formative assessment is to aid learning.

According to Torrance (2013) formative assessment is a planned process in which assessment elicited evidence of students' status and is used by lecturers to adjust their ongoing instruction procedures or by students to adjust their current learning tactics. Cowie and Bell (1999), define formative assessment as a practice or method used by teachers and learners to identify and take action for student learning with an aim to improve learning when learning focuses on the extent to which the students have learned what the facilitator intended the students to learn. "Formative assessment is concerned with determining the extent to which a student has attained the outcomes of the curriculum" (Yorke, 2003, p.479). The underlying dimension of formative assessment is the triple intention to give credit for what has been done to the expected standard, to correct what is wrong and to encourage emancipation by alerting the student to possibilities which he or she may not have hitherto discerned (Yorke, 2003). It is noted that formative assessment is either constructive or inhibitory towards learning. Formative assessment is designed to improve students' learning; it is not judgmental but concentrates on positive encouraging and constructive criticism. Marzano (2010, p.8) "explained, formative assessment means information gathered and reported for the use in the development of knowledge and skills".

According to Shermis (1953) formative assessment is about questions to be asked during the lesson in order to direct the lesson. The facilitator can introduce the topic through asking questions that will help students to think about the topic, and the facilitator introduces the topic for the day. This type of assessment is about instructional decisions that curriculum agents should take in terms of choosing techniques to be used in class and information to be taught. "The essence of formative assessment is captured well by Wood (1987, p.242) cited by (Yorke, 2003, p.482) who, in discussing a "student's 'maximum performance' in light of Vygotsky's (1978) 'zone of proximal development' (which – broadly stated – is the region between the student's existing problem-solving ability and the ability to solve more complex problems given guidance and support from a more skilled person), says that when students are given guidance on work they are expected to perform well and even on more difficult work" Through formative assessment students and facilitators gain insight about the gap between what the student can achieve without help and what may be achieved with help (Bitzer, 2009). "For an assessment to

be formative, it requires feedback which indicates the existence of a ‘gap’ between the actual level of the work being assessed and the required standard” (Taras, 2005, p. 468).

Taras (2005) argues that formative assessment in the classroom context is usually aimed at developing learning. The belief and argument of Shermis (1953) is that, formative assessment is based on the inference that assessment is not an end in itself but a method for educators to identify whether to improve the learning instructions and where it is to be improved during the lesson. Teachers can change their approach during the lesson and retain the strategies that yield results. Threlfall (2005) argues that, it is formative assessment to carry through a plan effectively, rather than formative assessment to make or amend a plan. A review by Black and William (1998) on Yorke’s (2003) formative assessment work, found that it would be successful if it advances student learning. Its effectiveness is determined by the quality of feedback. To justify the above statement, Taras (2005) also argues that there will only be formative assessment if the judgment can be used by the student. A concern for feedback is that students focus more on scores rather than notes on the assignments (Yorke, 2003). It is ideal because it provides opportunities for students to engage their facilitators when they receive feedback on their performance and in discussing assessment (Yorke, 2003).

Cowie and Bell (1999) argue that, within education, the purpose of formative assessment is to inform and improve facilitators’ programs and students’ on-going learning. Heritage (2008) cited by Marzano (2010, p.10) claims that, “The purpose of formative assessment is to provide feedback to facilitators and students during the course of learning about the gap between students’ current and desired performance so that action can be taken to close the gap.” Shermis (1953) says formative assessment is used for monitoring the instruction, and learning, and monitoring which is intended to have recurrent impact on improving the instruction. Formative assessment shapes the characteristics of student learning and powers the instruction that enables learning progress thereby contributing towards learning of students by providing information about performance (feedback) (Yorke, 2003). Tara (2005) provides two pedagogical practices that are conducive to learning, discussing and understanding criteria and providing feedback to students on which they also reflect. This can be done through explaining the instructions and requirements for assignments/projects and tasks. If the students ask questions about the task given, the facilitator provides his or her understanding of the task. The students are expected to reflect on their achievements and scores. According to Cowie and Bell (1999) feedback informs facilitators’ planning for teaching the rest of the unit.

According to the findings of Torrance and Pryor (2001), facilitators tend to focus little on learning goals as opposed to behavioural goals and classroom management. Facilitators are expected to put more effort in monitoring and reflecting on their classroom practices. Taras (2005) argues that formative assessment in the classroom context is usually aimed at developing learning. Facilitators can change their approach during the lesson and retain the strategies that yield results which should be developed further so that they will be regarded as a concrete tool of teaching and learning. Yorke (2003) argues that, there is informal and formal formative assessment, and the main distinction is the context. Informal formative assessment takes place in the course of events and is not stipulated in the curriculum. Formal formative assessment is undertaken by academic staff as required by the curriculum (Yorke, 2003). “Formal formative assessment provides a structured and concrete overview of the clinical experience and helps establish future goals,” (Weasmer & Woods, 1997, p. 114).

Yorke (2003) argues that, all students should by the time they enter higher education have progressed to the highest Piagetian level- that is formal operational thinking. Higher education programmes are dominated by subject discipline rather than student development (Yorke, 2003). Through formative assessment students and facilitators gain insight about the gap between what the student can achieve without help and what may be achieved with help (Bitzer, 2009). Assessment in higher education reconciles the tension between summative assessment purposes such as assessment-for-grading and formative purposes that is assessment-for-learning (Knight, 1995). Formative assessment has the potential to raise standards in higher education, but higher education in South Africa is largely by lecturer rather than student-driven (Bitzer, 2009). Formative assessment has contributed to student learning in higher education; even feedback, it has been argued, does not correlate particularly with student achievement (Yorke, 2003). Lecturers/academics can use formative assessments to improve the learning of students by making immediate changes to activities and assignments and by giving students feedback promptly on their strengths and weaknesses (Suskie, 2009).

1.8 Framework

1.8.1 Conceptual framework

This is the process through which the researcher carefully and methodically examines assessment practices. The aim is to understand the activities, actions and rationale of the participants who are using formative assessment strategies and tools in facilitating a first year

accounting module. According to Mace and Bateman (2010) conceptual framework represents the main issue of interest, showing interrelationships and gaps through the developing of common understanding of issues to be included in an assessment. Conceptual framework outlines the main concepts to be studied by the researcher in the form of concepts, and their relationships (Maxwell, 2004). Both definitions outline the importance of identifying concepts to be studied and the researcher is expected to form the relationships and gaps. For this study this theory identifies what is *going on* in the lecture theatres and tutorials.

The main role of the conceptual framework is to inform the research design in terms of assessing and refining the objectives, and develop the relevant research questions, select appropriate data generation tools and identify validity issues that might be a threat to the conclusion (Maxwell, 2004). The researcher is expected to understand the primary conception of what is to be studied, how to study it and why it should be studied. Conceptual framework helped in developing research questions and identifying document analysis, observations and interviews as data generation tools for this study.

The key components of the research design are the concepts, assumptions, expectations, beliefs and theories that support and inform the research (Maxwell, 2004). The key concepts of this study are formative assessment, formative assessment practice, formative assessment strategies and tools as well as facilitation. Whilst the assumption of the study is that, formative assessment practices help the students to learn the content, formative assessment is assessment for learning.

1.8.2 Concepts

In the context of this study, broad meanings that are attached to the core concepts to help understand key words of the study are as follows:

Assessment: “Assessment is a continuous planned process of identifying, gathering and interpreting information about the performance of learners, using various forms of assessment”, (Conradie, Moyce & Kirsch, 2012, p. 6). Assessment is at the end of the teaching-learning sequence of events, but to the student it is at the beginning, (Kennedy, Hyland and Ryan, 2005).

Facilitator/academic: is anyone who affects the environment so that others *learn*. “Facilitators are individuals who facilitate and change learners’ conceptions” (Bain & Samuelowicz, 2001, p. 305).

Accounting: It is a subject that focuses on measuring performance and processes, and communicating financial information that is based on economic sectors (Vallah *et al*, 2013). It is the subject/module that embraces accounting knowledge, skills, values that focuses on financial accounting, managerial accounting and auditing (Vallah *et al*, 2013). Accounting is concerned with collecting, analysing and communicating financial information (McLaney & Atrill, 2012).

1.9. Research paradigm

1.9.1 Interpretive Approach

The researcher has chosen the interpretive approach because it suggests that the world is changeable (Cohen, Manion & Morrison, 2000). The researcher seeks to understand and make sense of the context and is inherently democratic and communitarian in intent (Torgerson, 1986). Interpretive research helps to understand human thoughts and action in a social and organisational context (Klein & Myers, 1999). Within qualitative research, human thoughts and actions are being studied which allows the researcher to approach the study interpretively. “The participative observation refers to naturalistic, qualitative research in which the researcher obtains information through relatively intense, prolonged interaction with those being studied and first hand involvement in the relevant activities of their lives” (Levine, 1980, p. 39). Therefore qualitative research attempts to provide a contextual understanding of the complex interrelationships of cause and consequences of human behaviour (Brock-Utne, 1996). The human actions will be approached and studied through interpretive paradigm.

Torgerson (1986) argues that, all social inquiry involves interpretation as it provides common meaning of social institutions and activities that have to be taken into consideration by the researcher. The interpretive paradigm asserts that the individual is the only true guarantor of the accuracy of the interpretations of his or her own experiences and claims to generalise across many people/individuals (Liedtka, 1992). The interpretive paradigm assumes that the reality of knowledge is obtained only through social constructions such as language, shared meanings, and documents as well as tools (Klein & Myers, 1999), and focuses on the complexity of the human senses and seeks to understand the phenomena and context through meaning that human beings assign to them. The relevance of the interpretive approach to this study is based on how and where the data will be generated. This study explored and analysed the activities of the

accounting facilitators in facilitating first year students. Data is generated from the information-rich participants, the first year accounting facilitators.

1.10 Research Design and Methodology

1.10.1 Case study

This study was aimed at gathering in-depth information on what the accounting facilitator could do with formative assessment strategies and tools. The researcher has chosen the case study as a style of research on the basis of being a case study of a university in South Africa. In-depth information on formative assessment practices, strategies and tools will be gathered and analysed by the researcher. According to Welman and Kruger (1999) case study research is directed at understanding the unique idiosyncrasy of a particular case in all its complexity. A case study is an intensive analysis of a single unit or smaller numbers of units, where by the researcher is aiming to understand a larger class of similar units (Gerring & Seawright, 2008). In this study the single unit is the class of first year accounting students and the facilitator. The main contribution of the case study in a qualitative research is a discussion of policies and systems wide featured with observation of the realities of schooling (Brock – Utne, 1996). Information that was generated about formative assessment practices, strategies and tools may help facilitators to understand lecture and tutorial practice and recognise student results.

1.10.2 Observation and Interview

Liedtka (1992) argues that, personal interviews along with observation are appropriate for exploratory and complicated theory building research. Observation and semi-structured interviews are employed for this study. Observation generates information without affecting what is being observed, and the researcher is expected to keep his or her expectations under control (Welman & Kruger, 1999). Semi-structured interviews make use of closed-end, structured questions and responses. Liedtka (1992) claims that, interviews allow the researcher to capture in all its richness, much of the responses of the interviewee in all their convolutions. The aim of observation in this study is to gather first hand information of what is happening in the lecture theatres. Interviews were used to gather the feelings and implications of formative

assessment practices, strategies and tools of the university academics in facilitating a first year accounting module.

1.10.3 Context and Sampling: Ten university accounting academics from two different campuses of one university were selected.

The context in which the study is conducted is accounting facilitators facilitating first year accounting students using formative assessment strategies and tools in one university in South Africa. Ten participants were observed during instruction and interviewed to share their knowledge and actions. The aim was to gather information from relevant people (accounting facilitators), and purposive sampling was chosen by the researcher as this method focuses on participants who were information rich and accessible to the researcher, as they were teaching the subject, were preparing future accountants and they would have to apply formative assessment strategies and tools. According to Gerring and Seawright (2008) purposive sampling is suitable for a case study. Using the first year university accounting facilitator may change the classroom practice as it may develop formative assessment practices, strategies and tools. The optimum use of the accounting facilitator would also have to change his/her classroom practice (William & Black, 2003). Engagements through answering questions, the participant get the opportunity to reflect on his/her practice of assessment.

1.10.4 Data generation plan

The researcher generated and interpreted data. The main objective of data generation was to identify and understand formative assessment practices, strategies and tools used by university academics in facilitating a first year accounting module and to, analyse and interpret how and why they do so. The following research methods were employed to generate data; document analysis, lecture observations and semi - structured interviews. Documents were obtainable from the academics and faculty staff, which stipulated how and what, should be assessed. Documents such as lecture manuals, course outlines, mark lists, assessment plans, policy documents, are accessible from the university and lecturers as well as the prescribed accounting book, which was also analysed. They were analysed before lecture observations and lecturers' interviews.

The researcher observed ten participants (facilitations) which comprised of four lecturers and 6 tutors from two different campuses of one university. The lectures were two hours each whilst the tutorials were one hour each, but sometimes tutorials took longer than one hour because students had questions and some experienced problems when doing the homework. Observations provide clear live experience of what is happening in the lecture theatres. An observation schedule was used to generate and guide data during observations. Observations were conducted in their respective lectures and tutorials, observing the formative assessment practices through strategies and tools in facilitating a first year accounting module and assessing first year accounting students. One of the benefits of using observation in a qualitative study is the researcher discovers unmentioned points during the interview. Everything was written down verbatim. Semi-structured interviews enabled participants to explain in detail their views on the topic and there was an interview schedule designed with closed and open ended questions. Semi-structured interviews were conducted with the aim of gathering in-depth information about formative assessment practices, strategies and tools in facilitating a first year accounting module. Lecturers were also interviewed after observations and voice recorder was used to record interview data.

1.10.5. Data Production

The participants were observed and interviewed at their own convenient times, where they were able to express their opinions and views as experiences as a form of reflection. Document analysis, observation and semi-structured interviews are the research methods employed by the researcher to generate data to be used in generalising about formative assessment practices, strategies and tools used by university academics facilitating a first year accounting module.

1.10.6 Data analysis

The researcher applied the grounded analysis method of data analysis in order to analyse the findings themes and categories that have emerged from the data. Strauss and Corbin (1990) argue that grounded theory as a general methodology for developing theory that is grounded in data systematically gathered and analysed as it is the central feature of analytic approach. According to Cuban and Spiliopoulos (2010) grounded theory is best suited for exploratory research which is a process of gleaning themes about participants' activities, along with views of other scholars in a particular field. Data generated have been analysed along with views and integration of the formative assessment literature review. Grounded analysis allows the

researcher to develop the themes across the participants' data, where-by crucial issues were underlined (Cuban & Spiliopoulos, 2010). Grounded theory assesses the categories related to the data through the following criteria fit and relevance, workability and modifiability (Calman, 2006). Open coding has been applied to develop themes, which refers to the process of generating initial themes and categories from data (Calman, 2006). One could call this open coding as a method of sorting out local meanings of the findings (Trauth & Jessup, 2000). The aim is to dig deeper into the meaning of the facilitator's formative assessment practices, strategies and tools when assessing first year accounting students. The analysis of data generated will be supported by literature engaged by the researcher. Data analysis may also include formal and informal documentation, observation, interviews and even psychoanalysis (Jonassen & Rohrer - Murphy, 1999).

1.11 Ethical issues

The researcher gave the participants a consent letter to sign voluntarily. The researcher tried to ensure that the rights of the facilitator participating in the research are not violated or compromised in any way. Permission was obtained from the university regarding the case being studied. The participants were given a letter of consent to sign, containing details of the study with the option of participating and/ or withdrawing at any given time of the research. Anonymity and confidentiality was also assured by not using the participants' real names and sharing their views with other people except the university. Ethical issues based on an interview as a data collection tool guided the researcher to view the interview as an intervention and ensured a comfortable process as well as also providing support during the interview as well as in its conclusion (Liedtka, 1992). In order to prevent contamination of the research process by the researcher, the interviewer will share his/ her own experiences as well as ask questions.

1.12 Validity/ Reliability / Trustworthiness

Brock – Utne, (1996) argues that, there are problems of validity and reliability in qualitative research within education, of which the main concern is posing the pertinent research questions. Reliability is a relative absence of haphazard errors of measurement (Brock – Utne, 1996), and the quality of data generated is expected to have no haphazard errors. Brock – Utne (1996) prefers apparent validity, because it is closely linked with observation and it provides valid data. The researcher must take over the function of the control group to rule out counter explanations (Welman & Kruger, 1999). Interview study in an interpretive approach ensures semantic and

construct validity (Liedtka, 1992). Voice-audio recording will be used in order to ensure a high level of validity and the participants will be given an opportunity to read the transcripts before they are finalised to validate the findings. A case study is a predictive study because the researcher predicts the expected positive results of the investigation (Welman & Kruger, 1999). To ensure and verify validity and reliability a literature review supports data findings. Themes emerged from the data generated, are verified or analysed with different literature and the findings are compared with the current existing writings of scholars.

1.13 Limitations

It should be acknowledged that the researcher is an outsider, and he is not studying towards becoming an accountant, and this may make it difficult to obtain enough information. Participants were assessing first year accounting students whom the researcher has never met before. Certain participants withdrew at a later stage of data generation and the researcher had to find replacements at short notice. Tutors were students who have not yet completed their Bachelor of commerce degree, consequently their knowledge with formative assessment was limited to how their lecturers taught and assessed them during previous years.

1.14 Structure of the Study

The study is organised into six chapters as follows:

Chapter One offers a background to the study and describes the focus, purpose and the rationale as well as objectives of the study. Key concepts were defined, and research questions as well as the theoretical framework of the study are indicated. The chapter gives a synopsis of the literature review and highlights a few of the authors. The methodology and design is briefly discussed indicating the limitations of the study.

Chapter Two provides a literature review that covers studies which have been conducted in the field of formative assessment in South Africa and in other international contexts. This chapter focuses on formative assessment, assessment for learning, formative assessment resources, and learning outcomes.

Chapter Three outlines the conceptual and theoretical framework of the study. Cowie and Bell (1999) have been used to explain the key concepts of the study. The theoretical framework draws on the work of Tan (2009) where features of Activity Theory are described. The

interpretive nature of this study is discussed and related to this study and the implications of the theory for facilitation and learning are discussed.

Chapter four explains the research design and methodology used to conduct the research, as well as data generation instruments employed. This is a qualitative study which will be presented as a case study. The purposive sampling in selecting the participants and context for this study has been clarified. Guided analysis is explained in terms of how it will be employed in discussing and analysing the findings. This chapter concludes by addressing some ethical issues.

Chapter five begins with reporting on the data generated through document analysis, observations and participants' interviews in the form of findings. In response to the critical questions asked in this study, themes and categories that emerged from the findings; Practices of formative assessment in a first year accounting module. The importance of formative assessment practices, strategies and tools in accounting facilitation. Formative assessment strategies and tools employed during facilitation of accounting module. There are different learning outcomes to be achieved by students through engaging different formative assessment strategies and tools. Formative assessment strategies and tools that is critically important when assessing first year accounting students.

Chapter Six provides the conclusions with regard to the findings. Recommendations and suggestions are also outlined in this chapter with regard to the findings and with the literature review which emerged from data generation and discussion.

1.15 CONCLUSION

The process of this research was to gather and generate information to be used in further preparations for education of the students and learners. Methods and designs were chosen and fitted well with the objectives and purpose of the study. Formative assessment is the assessment practice or method used by teachers and learners to identify and take action in student learning with the aim to improve learning when learning. There are formative assessment strategies and tools that lecturers/facilitators use to facilitate a first year accounting module. The next chapter will expose and engage literature and views of other researchers on the topic (Formative assessment). The whole structure will present all chapters sequentially; chapter two (literature

review), chapter three (theoretical framework), chapter four (research design and methodology), chapter five (findings and discussion) and chapter six (conclusion and recommendations).

CHAPTER TWO

2. Literature Review

2.1. INTRODUCTION

There are different forms of assessment that are used by facilitators in universities when facilitating first year accounting students. The literature review conducted for this study explores formative assessment practices, strategies and tools used by university academics in facilitating a first year accounting module. The main aim of assessment is to discover and gather information on student qualities and achievement while at the same time improving instruction. This study will review the relationship of different and similar views of scholars on formative assessment practices, strategies and tools. A critical component of formative assessment is feedback but the main focus of this study is formative assessment practices, strategies and tools, therefore this study will explore assessment, but pay particular attention to formative assessment practices, strategies and tool that are used during the facilitation of accounting. Assessment is driven by aims, objectives, and learning outcomes, so their influence on formative assessment will also be explored. Under the umbrella of formative assessment the following will be engaged; the definition of formative assessment, formative assessment in higher education, formal formative assessment, feedback as a critical component of formative assessment, the purpose of formative assessment, arguments for/and or against formative assessment, theory of formative assessment, formative assessment practices, strategies and tools, assessment strategies and tools for accounting, the use of technology in assessment and implementation of formative assessment strategies and tools, validity and reliability of formative assessment, as well as the summary. The understanding of formative assessment is crucial for implementation.

2.2. *Assessment*

“Assessment is the process of gathering, interpreting, recording and using information about pupils’ responses to educational tasks” (Lambert & Lines, 2000, p.43). The aim of conducting assessments is to get a clear picture about students’ progress or learning. The main question here is, are they learning? Nitko (2006) defines assessment as a process of observing information that could be used to make a decision about a student, curriculum and program as well as educational policy. Decisions are based on issues such as placing in the next grade, selecting educational opportunities, placing students on certain educational programs and certifying the competence of

the student (Nitko, 2006). The researchers quoted above defining assessment emphasise the importance of making a decision about the students through assessment, whilst assessment could be also about helping the students learn the content at hand. Assessment is a judgement which can be justified according to specific weighting, yielding comparative or numerical ratings (Taras, 2005). This is about scores or numerical value placed on each task or activity, which can be used to justify student achievement. According to Ravitz (2002) assessment is a vital aspect of education as it is used to help guide the facilitation and learning process, shaping student's self-monitoring and finding opportunities for learning. The results could be misleading or not the true reflection of the student. Therefore the assessment should vary, and the aim should be only to make judgement, certify and justify students' performance but students should be able to learn from their assessment tasks. There are different forms of assessment such as; formative assessments as the following paragraph will be based on formative assessment and they have different benefits and purposes.

Formative assessment gives the facilitator an idea of how he or she is teaching and helping students to learn, but more especially gives an indication of whether students understand what is taught. Assessment takes place at the end of instruction which must reflect the curriculum (Kennedy, Hyland & Ryan, 2007), meaning that the facilitator assesses what he or she has taught. Formative assessment is conducted prior the facilitation, during facilitation and at the end of facilitation, does not wait till the end of the week or term or even the semester to be administered because the aim is to identify the gap between what is taught and achieved. Assessment of students endeavours to improve the quality of learning and accreditation of knowledge as well as performance (Wen & Tsai, 2006). "Assessment should provide a basis for decisions about students further learning needs" (Threlfall, 2005, p.55). These two scholars on formative assessment are arguing the importance of formative assessment but they do not provide strategies of how to identify the further learning needs of students and how to improve facilitation. Assessment can be used to grade students or identify whether there is a need to further teach the same topic to improve students' understanding and learning. Nitko (2006) argues that, the facilitator should be competent in order to be able to select assessment activities and conduct assessment. Therefore facilitator should be given a variety of assessment activities and be trained on how to utilise them. Assessment measures and supports learning and teaching (Black & William, 2003) because what is being assessed is the ability of the students to translate what is taught in class to the real world.

Assessment can be classified into three categories; summative (*assessment of learning*), formative assessment (*assessment for learning*), and assessment as learning. For assessment to be formative it requires feedback which indicates the existence of a gap between the actual level of work being assessed and required standard, as well as a plan for improving student achievement (Taras, 2005). Formative assessment can be described as assessment for learning while summative assessment can be described as assessment of learning (Kennedy *et al*, 2007). Formative assessment focuses on learning and facilitating (Lambert & Lines, 2000). The focus is on how students learn and the facilitating techniques; whether they are helping students learn or master the new information.

Formative assessment is assessment for learning because it is taking place during the facilitation context and facilitating pedagogies with the aim of developing learning, which means it is based on learning goals (Tara, 2005). One should identify here that the facilitator must have the aims of assessing and there must be learning goals that must be achieved by the students. It takes place during instruction with the aim of identifying the gap and suggesting improvement if there is a need. The focus of formative assessment is the process of assessing and the use of feedback. When comparing formative assessment to summative assessment; summative assessment summarise learning of the student at some point in time (Kennedy *et al*, 2007) and takes place at the end of the course with the objective of a grading or putting level to students achievement and ability and focuses on the product (Taras, 2005). Assessment can be classified into many categories but this study will engage assessment as learning. “Assessment as learning focuses on students and emphasises assessment as a process of metacognition (knowledge of one’s own through processes) for students” (Earl & Katz, 2006, p.41). It is student-centred assessment because students are empowered to reflect on their existing and prior knowledge and relate it to new learning. It can be regarded as a method of learning for students through reflecting on their process and progress through themselves and peers (Earl & Katz, 2006). It is developing independent learning in students through assessment that allows the students to think about, monitor their own learning and propels students to self-assess and become active agents of their learning (Earl & Katz, 2006). Assessment as learning encourages self-assessment through challenging students to internalise the need to know, understand and challenge accepted assumptions (Earl & Katz, 2006). For this study formative assessment will be explored, through a literature review, document analysis, observations and semi-structured interviews.

According to Mintz (2008) facilitators assess student learning in terms of their grades on quizzes, tests and papers. Assessment is an important aspect of learning; therefore it is significant for students to engage a variety of forms of assessment. There are requirements of assessment and important aspect of assessment that help the students learn the content (Mintz, 2008).

There are principles of learning assessment

1. Assessment should be linked to our learning objectives
2. Assessment requires an instructor to be highly specific about what outcomes to assess
3. The objectives need to be student focused rather than instructor
4. Learning outcomes need to be measurable

2.3. Aims, Objectives and Learning Outcomes

Facilitating and assessment are characterised by aims, objectives and learning outcomes therefore it is important for this study to look at them as they are also part of conceptual framework guiding any assessment activity. According to Bitzer (2009) assessment serves as a catalyst for both teaching and learning, and plays a role in guiding and supporting the processes aimed at the attainment of applied competence. These are the drivers of facilitating and assessment in any learning field. Learning take place when it is driven by learning outcomes because learning outcomes are measurable and observable as they expect the student to be able to achieve them after instruction (Khoza, 2013). Formative assessment practices, strategies and tools chosen by the facilitators are shaped by aims, objectives and learning outcomes.

Aims indicate what the facilitator intends to cover in a process of learning, in terms of the general content and direction of the subject (Kennedy, Hyland & Ryan, 2007). Objectives are specific intentions, meaning they are statements that specify one area that the facilitator wants to cover during instruction (Kennedy, Hyland & Ryan, 2007). This is based on giving specific information that the facilitating of the subject hopes to achieve, and they are for the facilitator. This is problematic because this is what the facilitator wants to achieve whilst assessment is about students and their performance. Therefore aims can be used to guide the facilitator in choosing the right content and assessment, which can also be used to design learning outcomes for students. Financial accounting, managerial accounting and managing resources are the aims which could be used to design learning outcomes of accounting to be attained by the student

after the course of instruction (Hall, Woodroffe & Aboobaker, 2008). One could also argue that these are the topics, but after engaging certain topics in accounting the student will learn and demonstrate how to manage resources, accounting and financial resources of the company. These aims give guidelines of what should be assessed and what could be attained.

Learning outcomes are divided into three constituents in learning and teaching (before, during and after). There are learning outcomes that are planned before instruction takes place (intended outcomes), implemented outcomes are assessed during instruction and they steer the instruction, and lastly there are attained outcomes that are achieved by students through observation or measurements after instruction (Khoza, 2013). “Learning outcomes are statements of considered necessary outcomes of learning expressed in terms of that make it clear how measurements can be achieved” (Melton, 1996, p.412). In simple terms learning outcomes are the statements that stipulate what students are expected to understand but mostly what students are able to do after a lecture (Khoza, 2013). They are expressed in the form of a *verb* for an example in accounting these are the common verbs (calculate, differentiate, analyse, evaluate, interpret, plot) as it is what is expected the student to be able to achieve after learning. It should be clear which needs are addressed as they provide a clear guideline of what needs to be assessed. Lambert and Lines (2000), argued that outcomes should be thought as a way of ensuring genuine equality of access to curriculum and support students to reach their potential. Different or various assessment practices, strategies and tools should be used to ensure that students reach their potentials. The learning outcome should be clear about what need is being addressed, for instance in addressing the subject and professional needs in higher education (Melton, 1996). Measurement in higher education is on student competence (Melton, 1996). All courses or qualifications in South Africa are guided by critical outcomes designed by the South African Qualification Authority as generic statements (Khoza, 2013).

A learning outcome is the statement of intended result of learning and facilitating (Hall *et al*, 2008), and describes knowledge, skills and values that students should acquire by the end of the lesson (Doe, 2009). Bloom’s domains, which are cognitive, skills and values/attitude, are applied when generating learning outcomes (Khoza, 2013). Student learning focuses on learning outcomes such as the knowledge, skills, and habits of mind that the students have and take to complete the course or programme (Suskie, 2009).

Learning outcomes are used to express what is expected from the students in terms of what the students should be able to do at the end of the instruction (Kennedy, Hyland & Ryan, 2007) and describes what the students will know, are expected to, and are able to demonstrate, at the end of learning and after completing the activity. Facilitators use learning outcomes as a driver of the modules, or as instructional techniques. Assessment standards indicate conceptual progression (Doe, 2009). Formative assessment supports learning and learning outcomes through classroom practices/ assessment (Sato *et al*, 2008). Assessment standards embody knowledge, skills and values required to achieve the learning outcome (Hall *et al*, 2008). Formative assessment focuses on helping the teachers find out what the student knows, understands and can do, and is characterized by flexible planning that incorporates alternatives (Pryor & Torrance, 2001). According to Newton (2007) formative assessment focuses on helping the student learn and is practically conducted through open questioning and exercises. The questioning could be of an individual student (student and facilitator interaction), which will allow the student to exhibit understanding by explaining. The aim of formative assessment is to aid learning.

The study conducted by Torrance and Pryor (2001) on developing formative assessment in the classroom uses action research to explore and modify theory. Participants were two university-based researchers and a team of teacher-researchers, who observed classroom activities. They yielded the findings which are with regard to learning outcomes, that facilitators tend to focus less on learning goals as opposed to behavioural goals and classroom management. Facilitators focus on what the student is doing which is competence and the issues of classroom management whereas they should be paying particular attention to what students have achieved in the instruction. The learning goals are countered by more general non-achievement goals such as being popular and having fun (Torrance & Pryor, 1998). The learning goals are what students endeavour to increase such as competence and to understand something new (Torrance & Pryor, 1998). In this case understanding cannot be a learning outcome because it is not what students will be able to do or achieve. In order to solve these crisis facilitators should put more effort in monitoring and reflecting on their classroom practices. Torrance and Pryor (1998) have found that, learning goals can be reinforced by collaborative work and by encouraging personal success. Taras (2005) argues that formative assessment is usually in the classroom context aiming at developing learning and takes place during instruction with the aim of improving learning of the content by students.

The belief and argument of Shermis (1953) is that formative assessment is based on the inference that assessment is not an end in itself but a method for facilitators to identify whether to improve the learning instruction and where to improve during the lesson. This suggests that facilitators can change their approach during the lesson and retain the strategies that yield results. Strategies that yield intended results should be developed further so that they will be regarded as a concrete tool of learning and facilitating. Yorke (2003) argues that, there is an informal and formal formative assessment, and the main distinction is the context. Informal formative assessment takes place in the course of events and is not stipulated under the curriculum. Formal formative assessment is undertaken by academic staff as required by the curriculum (Yorke, 2003). Course outlines stipulate how the academic staff should assess students during facilitation.

“Formal formative assessment provides a structured and concrete overview of the clinical experience and helps establish future goals,” (Weasmer & Woods, 1997, p114). Students engage a collaboration of formative assessment resources which include all levels of assessment according to Bloom’s Taxonomy that also helps students accomplish learning outcomes. Formative assessment strategies such as problem-solving are the higher order questions, which improve problem-solving abilities of the students (Reeves, Herrington & Oliver, 2004). They challenge the cognitive ability of the students during formative assessment. Facilitators have a responsibility to choose and develop assessment strategies and tools that will help students achieve higher order learning outcomes such as thinking like experts and develop robust mental models of complex processes (Reeves, Herrington & Oliver, 2004). Students learn with cognitive strategies and tools because they function as intellectual facilitators of critical thinking and higher order learning. It is recommended that students engage cognitive activities which will help them achieve learning outcomes. The next paragraph will describe formative assessment in detail (definitions, arguments, justifications, types, and objective as well as the theory).

2.4. Formative Assessment

Formative assessment serves students’ learning needs. With reference to Torrance (2013) formative assessment is a planned process in which assessment elicited evidence of students’ status and is used by facilitators to adjust their ongoing instruction procedures or by students to adjust their current learning tactics. “Formative assessment involves the gathering of evidence of student learning, providing feedback to students, and adjusting instructional strategies to

enhance achievement” (McMillan, 2011, p.99). “Formative assessment is genuine engagement with ideas, which includes being responsive to them and using them to inform next moves: (Boyle & Charles p.6). FA produces qualitative insight into student understanding. What can be deduced from the definitions by different scholars is that application of formative assessment is about evidence about students’ achievement, improve instructional methods and practice, identify learning needs and help students learn. Cowie and Bell (1999) defines formative assessment as practice or method used by facilitators and students to identify and take action to student learning with the aim to improve learning when learning and focuses on the extent to which the student has learnt what the facilitator intended the student to learn. Most of the research studies on formative assessment are about the aim of formative, neglecting formative assessment practice. It is not clear how to implement formative assessment strategies; therefore this study will explore implementation of formative assessment strategies.

Formative assessment is concerned with determining the extent to which student has attain objectives of the curriculum (Yorke, 2003). Objectives are not observable or measurable, but learning outcomes are used to determine the ability and to express what is expected from the students in terms of what they should be able to do at the end of the instruction (Kennedy, Hyland & Ryan, 2007). This implies that learning outcomes are very much important in assessing students more practically in formative assessment because it is during the instruction where small verbs will be used to determine the extent to which the student learn the content. This study will explore how these small verbs will be used to determine whether students learned or still needs further assistance with the content. The underlying dimension of formative assessment is the triple intention such as follows; to give credit for what has been done to the expected standard, to correct what is wrong, and to encourage emancipation by alerting the student to possibilities which he or she may not have hitherto discerned (Yorke, 2003). It is noted that formative assessment is either constructive or inhibitory towards learning. Formative assessment is designed to improve students’ learning; it is not judgmental but concentrates on positive encouraging and constructive criticisms. Marzano (2010, p.8) “explained, formative assessment means information gathered and reported for the use in the development of knowledge and skills.” Knowledge could be the content that is delivered to first year accounting students. Skills are based on what the students can do with the knowledge gain during the instruction. Therefore this study of formative assessment practice, strategies and tools will explore how knowledge is developed and how students will attain the skills.

According to Shermis (1953) formative assessment is about questions to be asked during the instruction in order to direct the lesson. Using the study of long dated was about providing history of formative assessment, in terms of how it was used during that time and how it is applied now. This type of assessment is about instructional decisions that curriculum agents should take in terms of choosing techniques to be used in class and information to be taught. “The essence of formative assessment is captured well by Wood (1987, p.242) cited by (Yorke, 2003)who, in discussing a student’s ‘maximum performance’ in light of Vygotsky’s (1978) ‘zone of proximal development’ (which – broadly stated – is the region between the student’s existing problem – solving ability and the ability to solve more complex problems given guidance and support from a more skilled person),” when students are given guidance on work given they are expected to perform well and even on more difficult work Through formative assessment students and facilitators gain insight about the gap between what the student can achieve without help and what may be achieved with help (Bitzer, 2009). “For an assessment to be formative, it requires feedback which indicates the existence of a ‘gap’ between the actual level of the work being assessed and the required standard” (Taras, 2005, p.468). The question would be did the student achieved the desired or intended outcome?

What is discovered from the abovementioned definitions of formative assessments is that; formative assessment is about activities that are used to identify the gap between student achievement and intended outcomes. Facilitators use formative assessment to identify whether students understand the content/instruction. The main aim of formative assessment is giving feedback and facilitators and students must analyse and engage with test scores and assignment reflections or facilitators’ comments. Relating to formative assessment feedback provides information that fills the gap between what is understood and what is aimed to be understood, (Hattie & Timperley, 2007, p.82).

There is formal and informal formative assessment, and distinction can only be made on the methods of collecting information, how it is perceived and aims of usage and for this study only formal formative assessment will be discussed. “Formal formative assessment is conducted with deliberate planning and may be used for feedback on curricular matters”, (Shermis, 1953, p.88).

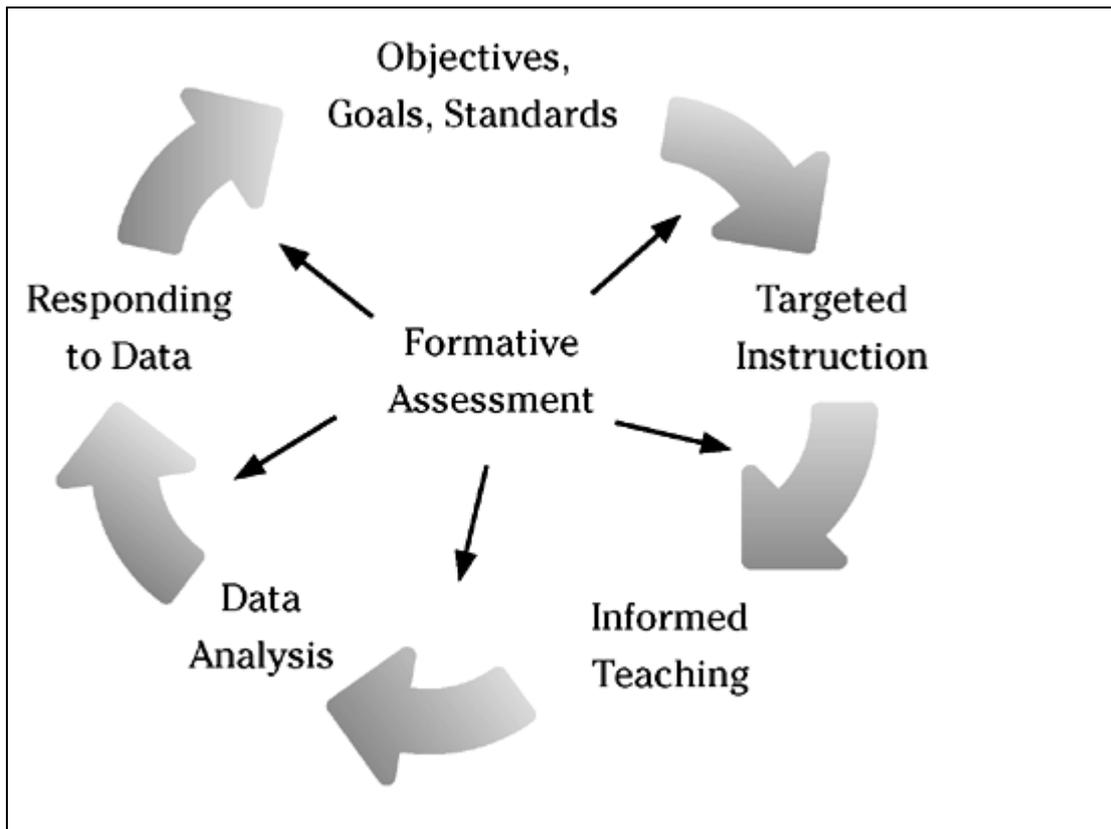


Figure2.4.1. Formative assessment www.ascd.org

2.5. Formal Formative Assessment

This must involve planned activities for students with a particular sequence with a focus on facilitator movement, time management, task presentation and feedback to students (Weasmer & Woods, 1997). Feedback can be from different assessors (peer, facilitator, and mentors) giving insight on students’ development of skills (Weasmer & Woods, 1997). Student knowledge and understanding is assessed with the aim of giving feedback through planned instruction (McMillan, 2011). Heritage (2007) defines planned/formal formative assessment as what facilitators decide beforehand on how they will elicit students’ thinking during the course of interaction. Yorke (2003) describes formal formative assessment as activities that are given to students taken from a specific curricular assessment framework. These include pre-instructional structured exercises, pre-tests, homework, classroom response systems, benchmark assessment, quizzes and unit tests (McMillan, 2011). Weasmer and Woods (2007) argue for the ongoing public performance that can be monitored through portfolios for example planning questions to be asked in class during the course of interaction and classroom activities that are written in notebooks of students (Heritage, 2007).

“Formal formative assessment provides a structured and concrete overview of the clinical experience and helps establish future goals,” (Weasmer & Woods, 1997, p114). It is more decisive in examining professional growth and identifying areas of improvements (Weasmer & Woods, 1997). Formative assessment makes it easier to see where to improve the instruction as a facilitator and students identify their professional growth. Weasmer & Woods (1997) acknowledge that, there is a need for continued mentoring in specific areas. The facilitator should be clear about which learning outcomes ought to be achieved by students that should be assessed continuously. This means that the formal formative assessment helps the facilitator to identify areas where students need further assistance.

2.6. Informal formative Assessment

“Informal formative assessment transpires during student-facilitator interactions” (Shermis, 1953, p. 89) and (Cowie & Bell, 1999, p. 107). Heritage (2007) called it *On-the Fly assessment* because it occurs spontaneously during the course of a lesson. Usually it is unplanned but will identify the progress in the class through observing ongoing behaviour, eliciting information about the level of student achievement related to goal performance to various points in instruction and recognizes that the observed performance provides relevant information on student progress (Shermis, 1953). Students should engage various assessment strategies in order to observe and identify their performances. Students need many opportunities to practice and receive feedback about their performance (Hobson, 1997). In this form of assessment, activities are conducted during instruction, and are not specified in the curriculum design (Yorke 2003).

The facilitator must detect, identify and reply to the thoughts of students during the interaction. This form of assessment can be occasional, but is very important in supporting the students to learn (Yorke 2003). Informal formative assessment has the power and ability to help the student learn the content even though it is usually unplanned. Cowie and Bell (1999) argue that, this form of assessment could also arise out of the learning environment and activities. According to Seevnrain and Thaver (2012) informal assessment should be used to provide feedback to the students and inform planning for instruction, but need not be recorded and can happen in the form of questioning and tasks where by scores will not be recorded as in the formal formative assessment activities.

Pryor and Crossouard (2008) asserted the convergent and divergent forms of formative assessment. Convergent assessment is when the facilitator is trying to determine prior knowledge of students through questions (open-ended or closed-ended questions). In this type of assessment feedback is given on the basis of correcting the incorrect responses, (feedback reinforces correct answers), (Crossouard & Pryor, 2008). In this case lesson text is constructed through the orchestration of facilitators' formative assessment, (Crossouard & Pryor, 2008). Divergent formative assessment involves an explicit dialogic form of language because questions that are asked further learning and students constructing reasoning, (Crossouard & Pryor, 2008). It is for both students and facilitators valuing their insights.

2.7. Theoretical Foundation of Formative Assessment

Yorke (2003) named the following as components of formative assessment or what should be included when devising theory of formative assessment; constructivism, epistemology of learning, cognitive act of learning, self and peer-assessment, social discourse and feedback. Formative assessment is regarded as assessment for learning because of its ability to identify students' needs in real time (William & Leahy, 2007). It is integrated with instructional design through regulating the facilitation process and characterised by wanting or driven by meeting the needs of students. Educational assessment is conducted for various reasons but formative assessment serves to support learning and forms the direction of the improvement (William & Leahy, 2007). Formative assessment improves the performance or results of the students through feedback when he/she is told to work hard. The information from formative assessment can also be fed back to the system of education which can result in improvement of the system. The feedback should include implicit or explicit recipes for future action to improve results (William & Leahy, 2007). The theory of formative assessment includes the cognitive act of learning through feedback (Yorke, 2003). These two writers assert that feedback is very important to students as they are expected to learn from it.

2.8. Formative Assessment in Higher Education

The accounting course outline stipulates assessment strategies to be utilised by facilitators throughout the course or module facilitation. Assessment strategies used in institutions of higher learning include; peer-assessment, self-assessment, tutoring, group work/group-assessment, online assessment and assignments as well as projects. "Assessment is the process of gathering and discussing information from multiple and diverse sources in order to develop a deep

understanding of what students know, understand, and can do with their knowledge as a result of their educational experiences; the process culminates when assessment results are used to improve subsequent learning” (Du Plessis *et al*, 2011, p.24). Facilitators in the universities plan the assessment activities in advance; this is identified when analysing the course outline as there is a list of activities and assessment strategies. Assessment in higher education is planned and conducted according to a constructivist assessment approach, which is aimed at enhancing learning (Du Plessis, Marais & van Schalkwyk, 2011). It is characterised by feedback as it is focusing on student performance and is student-based (Du Plessis *et al*, 2011). Feedback is the form of returning the activities such as assignments, and the process of tutorials where the tutors do the corrections of the homework. Yorke (2003) argues that, all students should by the time they enter higher education have progressed to the highest Piagetian level- that is formal operational thinking.

Much focus is on the content and knowledge to be learned by students and assessment is undertaken for two reasons; to attain the due performance and grade the students. Higher education programmes are dominated by subject discipline rather than student development (Yorke, 2003). Through formative assessment students and facilitators gain insight about the gap between what the student can achieve without help and what may be achieved with help (Bitzer, 2009). This will decrease the number of students not achieve the highest level in accounting such as achieving their Bachelor of commerce degrees. Uncertainties will be identified through formative assessment and they will be acknowledged and addressed. Formative assessment practices strategies and tools of pedagogical knowledge of the facilitators are crucial in ensuring that students attain the learning outcomes. Assessment in higher education reconciles the tension between summative assessment purposes such as assessment for grading and formative purposes that are assessment for learning (Knight, 1995). It is important for facilitators to focus on formative assessment rather than summative assessment, because summative assessment is for certification and assessment of learning while formative assessment is for learning,

Formative assessment has the potential to raise standards in higher education, but higher education in South Africa is driven largely by lecturers rather than being student-driven (Bitzer, 2009). This suggests that the potential of formative assessment has not been exploited. This research study will show how formative assessment practices, strategies and tools assist learning and facilitation. Formative assessment has contributed to student learning in higher education; even feedback does not correlate particularly with student achievement (Yorke, 2003). The issue

of large numbers of groups of students in universities poses a big challenge in ensuring that students receive feedback in time when it is still relevant. “Facilitators or faculty staff can use the formative assessments to improve the learning of students by making immediate changes to activities and assignments and by giving student prompt feedback on their strength and weaknesses feedback” (Suskie, 2009, p.264). Formative assessment practices help the facilitator to identify areas of difficulty and according to formative assessment the facilitator is expected to change or improve the method of facilitation if learning outcomes are not achieved.

2.9. The Purpose of Formative Assessment

Assessment helps to understand why student are or are not learning. It is assessments that are used to provide information on the likely performance of students on the forthcoming summative assessment or as early warnings of summative assessment results (William & Leahy, 2007). Formative assessment is used to collect information about student progress or understanding, to modify instruction (Sato, Wei & Hammond, 2008). The function of formative assessment is fed back into students’ and lecturers’ decision making of content and strategies of learning (McMillan, 2011). According Sharkey and Murnane (2006) formative assessment is used to measure students’ skills and knowledge in a particular module, and can be used to adapt the instruction and student learning. The main aim of formative assessment is to close the “gap” between what students need to know and their current level of knowledge (McMillan, 2011).

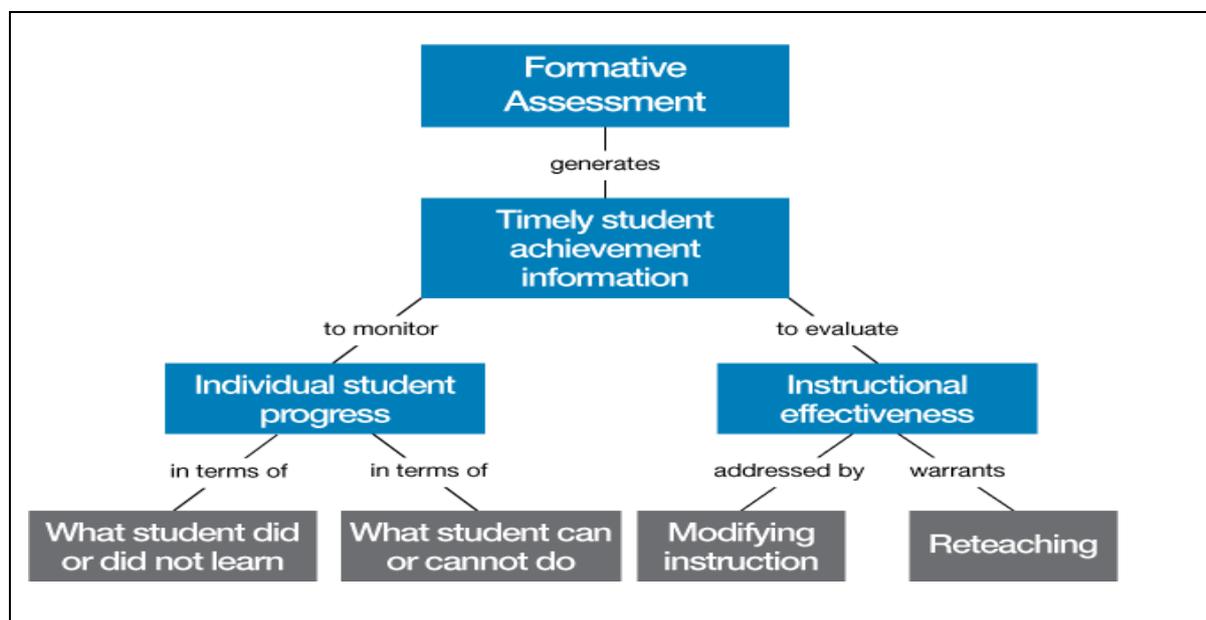
In other countries such the United State of America formative assessment has been used as a strategy to improve student achievement (Sharkey & Murnane, 2006). This implies that formative assessment is also used to help students attain better scores and gather more or better information. Formative assessment provides information and instructional techniques that can facilitate learning and assist in lecture theatre control (Shepherd, 1997) and are a means of identifying, describing and measuring classroom practices (Sato *et al*, 2009). Stakeholders in leadership positions of the institution will be able to know what is happening in lecture theatres. In higher education formative assessment is used to provide students with feedback on how they performed and guides students on how to remedy apparent weaknesses (Melton, 1996). This stresses the importance of assessing students and returning their work, so that they will identify their weaknesses and take means to improve their performances.

This paragraph will engage what have been discovered through literature reading which says that formative assessment improves student motivation and learning. Facilitators or faculty staff can

use the formative assessments to improve the learning of students by making immediate changes to activities and assignments and by giving student prompts on their strength and weaknesses (Suskie, 2009). Formative assessment challenges facilitators by forcing them to look closely at their practices (Sato *et al*, 2008). Cowie and Bell (1999) argue that, within education, the purpose of formative assessment is to inform and improve facilitating programs and students' on – going learning. The aim is to check whether the strategies of the facilitator are helping the students to learn the content. Heritage (2008) cited by Marzano (2010, p.10) claims that, “The purpose of formative assessment is to provide feedback to facilitators and students during the course of learning about the gap between students' current and desired performance so that action can be taken to close the gap.” A student that performs poorly on one activity might perform well on the next/other activity (Sharkey & Murnane, 2006). This may encourage the use of a variety of assessments strategies and tools to improve student achievement.

Formative assessment is used during instruction and its core function is to improve the learning processes. Shermis (1953) says formative assessment is used for monitoring the instruction and learning, and monitoring is intended to have recurrent impact on improving the instruction. Abdurrahman and Williams (2009) argue that formative assessment is used to prepare students for summative assessment, whereby the facilitator might use multiple-choice test questions to prepare students for the examination. Formative assessment shapes the characteristics of student learning and powers the instruction that enables learning progress and contributes towards the learning of students by providing information about performance (feedback) (Yorke, 2003). Taras (2005) provides two pedagogical practices that are conducive to learning; discussing and understanding criteria and providing feedback to learners on which they also reflect. This can be done through explaining the instructions and requirements for the assignment. If the student asks questions on the task given, the facilitator provides his or her understanding of the task. The students are expected to reflect on their achievements and scores. According to Cowie and Bell (1999) feedback informs facilitators planning of facilitating the rest of unit. When facilitators are planning how they are going to deliver the content, they are mindful of formative assessment and prepare before instruction how they are going to assess students during instruction.

The purpose of formative assessment is summarised by the following diagram



2.9.1. www.google/scholar.co.za/phsformativeassessment.blogspot.com

2.10. *Feedback as a critical component of formative assessment*

A review by Black and William (1998) on Yorke (2003), states that formative assessment will only be successful if it advances student learning. Its effectiveness is determined by the quality of feedback. To justify the above statement Taras (2005) also argues that, there will only be formative assessment if the judgment can be used by the learner. Scalise and Wilson (2006) argue that, learners do not get feedback even though it is important for their acquirement of skills. According to Cowie and Bell (1999) feedback informs teachers' planning of teaching the rest of unit. Feedback presents insights regarding the development of skills of the learners, (Weasmer & Woods, 1997). Hattie and Timperley (2007) suggest that feedback is conceptualised as information provided by an agent (e.g., teacher, peer, book, parent, self, experience) regarding aspects of one's performance or understanding. Feedback has a strong effect in terms of motivating learners and their sense of self – efficacy (Heritage, 2007). Teachers could also use feedback to make programmatic decisions while learners use to monitor their strengths and weaknesses performances (Threlfall, 2005). A concern regarding feedback is that learners focus more on scores other than notes on the assignments and other activities such as tests (Yorke, 2003). Weasmer and Woods (1997) argue that, feedback offers reciprocal

benefits. Feedback provides opportunities for learners to engage their teachers when they receive feedback on their performance and in discussing assessment (Yorke, 2003). Learners should be able to use feedback to improve their learning (Heritage, 2007). It should be seen as a motivator to learners in becoming hard workers and trying to obtain better scores on assessment, and better understanding the content.

It is also in the form of providing corrective information. Relating to formative assessment feedback provides information that fills the gap between what is understood and what is aimed to be understood (Hattie & Timperley, 2007). Learners could receive feedback about their performance from multiple sources such as teachers, peers and even a teacher from outside the discipline (Hobson, 1997). A review by Black and William (1998) on Yorke (2003) formative assessment works, states that it will be only successful if it advances student learning. Its effectiveness is determined by the quality of feedback

In correlation with formative assessment on enhancing learning, feedback provides information that leads to greater possibilities for teaching and learning (Hattie & Timperley, 2007). Threlfall (2005) argues that, feedback is the critical aspect of formative assessment and central to formative assessment to be used by teachers and learners for different reasons. A fundamental principle of feedback is that, it must provide guidelines for the activity, to assist learners to complete the task and show how the assessor is going to mark the task (Hattie & Timperley, 2007). Feedback must be constructive in order to fulfil the purpose of formative assessment (Doe, 2003). Learners' must be able to use feedback to improve their learning, and feedback has a strong effect on learners' motivation and their sense of self-efficacy (Heritage, 2007). Maybe one could conclude that learners will always want to do better when they get their feedback that reflects how they have worked on their previous task.

2.11. Arguments For and Against Formative Assessment

Instruction and assessment are virtually indistinguishable. According to Lambert and Lines (2000) formative assessment is indistinguishable from facilitating if implemented properly. It has a low profile when compared to external examination because it is private (between the student and the facilitator) but is it motivated by educational goals. Formative assessment practices are strongly related to the learning of a student (Sato *et al*, 2008), and is consistent with the number of components that work together to effect student motivation and achievement (McMillan, 2011). Taras (2005) argues that formative assessment is usually in the classroom

context aimed at developing learning. Formative assessments are undertaken while student learning is taking place rather than at the end of a course or program (Suskie, 2009). The belief and argument of Shermis (1953) is that, formative assessment is based on the inference that assessment is not an end in itself but a method for facilitators to identify whether to improve the learning instruction and where to improve the lesson. The frame of reference of formative assessment is a criterion because all students are evaluated according to the same criteria (McIntosh, 1997). Facilitators can change their approaches during the lesson and retain the strategies that yield results.

Threlfall (2005) argues that, the role of formative assessment to carry through a plan effectively, rather than formative assessment to make or amend a plan. Formative assessment can be a facilitating strategy to ensure better delivery of the content. Facilitators need to plan formative assessment strategies and tools before instruction. Threlfall (2005) reported poor quality in every day assessment practice in classes, but this quality was mostly affected by lack of facilitator pedagogical knowledge by not including students in discussions about assessment. Sato *et al* (2008) however argue by saying formative assessment reported consistent learning gains for students when facilitators use assessment practice that supports learning and developing practices. The practice of formative assessments varies widely with facilitators designing and using them effectively to improve instruction and enhance student learning (Sharkey & Murnane, 2006).

A review by Black and William (1998) on Yorke (2003) stated that formative assessment will only be successful if it advances student learning. Its effectiveness is determined by the quality of feedback. To justify the above statement, Taras (2005) also argues that there will only be formative assessment if the judgment can be used by the student. A concern for feedback is that learners focus more on scores rather than notes on the assignments (Yorke, 2003). It is ideological because it provides opportunities for students to engage the facilitators when they receive feedback on their performance and in discussing assessment (Yorke, 2003). Sharkey and Murnane (2006) argue that, formative assessment results would contribute to student learning only if facilitators pay attention to them.

“Formative assessment is the antiseptic version of assessment” (Taras, 2005, p.469). Taras (2005) conducted research on some theoretical reflections of assessment: summative and

formative, which have divulged that formative assessment is important to teaching and learning but it is not treated or given respect such as summative assessment. Assessment in higher education reconciles the tension between summative assessment purposes such as assessment -for-grading and formative purposes that are assessment –for- learning (Knight, 1995). Formative assessment has the potential to raise standards in higher education, but higher education in South Africa is driven largely by lecturers rather than being student-driven (Bitzer, 2009). Ozogul and Sullivan (2009) argue that, formative assessment by facilitators has a positive impact on student learning and attitudes, especially if students receive written feedback on their home work on a weekly basis.

2.12. The Use of Technology in Assessment

Tools and strategies can be designed and developed within the field of education. Wiliam and Black (2003) argued that development of formative assessment depends on the development of new strategies and tools. The new strategies and tools can be used by students to learn, and by facilitators to help the students learn. New strategies are argued to make it easier for students to learn interactively and through distance learning; whereby students conduct online research, and can communicate subject information and assessment via emails with their facilitators and peers (Sharp, 2009). This encourages group discussions and group work; whereby students communicate via the internet and discuss assessment tasks. Reeves, Herrington and Oliver (2004) argued that students work together online to solve complex problems. Technology has made it easier for students to communicate and do assessment activities such as problem-solving and group work which are part of formative assessment resources.

Facilitators are provided with new and improved technology facilitation tools and strategies (computers, internet, and power point presentation) to facilitate a module. For example task presentation as one of the assessment strategies combines different tools whereby students can organise a presentation and also submit the hardcopy of their presentation. The internet is used by students as an instrument to collect objective information (Weasmer & Woods, 1997). Examples such as the interactive whiteboard, liquid crystal display projection panel, projector, and video scan converter are hardware, which facilitate the sharing of information mostly to large groups (Sharp, 2009). It does not take the role of a facilitator but provides structured learning and supports students' learning (Scrimshaw, 1993). Formative assessment provide support that enables students to internalise the external knowledge that is presented to them.

Ravitz (2002) argues that, technology can substantially help students and facilitators whereby formative assessment of skills, knowledge and understanding can support student to learn. The use of technology in assessment could help facilitators to review assessment as a gift (Ravitz, 2002). Computers can be used to facilitate the subject and topic whereby the facilitator will connect to LCD projectors to present information to students. Assessment and feedback should no longer be seen as a problem because computers facilitate the presentation of mark lists through spreadsheets, information and activities. Assessment activities such as problem-solving, presentations, writing reports, researching information from internet and accessing tutorials can be done electronically by the students (Wiliam & Leahy, 2007). Students need to be taught how to operate these technological tools before using them in assessment and presenting their work to the university academics.

The online assessment strategy is a powerful tool that offers facilitators and students with integrated instruction tools (Jones, 2006). Online education benefits the student-centred approach to facilitation because materials and assessment are structured for a particular benefit to settings and students (Bisman, 2009). Computational questions also provide answers whereby students can check their answers especially when doing self-assessment (Jones, 2006). Online assessment tracks students' progress, offers context-sensitive help to students creates assignments and prepares and presents class presentations (Kieso, Weygandt and Warfield, 2011). There are challenges with using computerised strategies to assess students. The main disadvantage of using computer-based formative assessments is that they are dominated by multiple-choice questions (Sharkey & Murnane, 2006). The main challenge in South Africa is that very few households have access to computers let alone the internet to communicate with each other.

Through computerised formative assessment, the facilitator will be able to diagnose students' misconceptions, polling the class about their knowledge, record students' writing processes, provide formative feedback on students' results or submissions, and observe assignments of students while they are doing the assignments (Wiliam & Leahy, 2007). Online formative assessment strategies help to measure learning outcomes and knowledge application. Online assessment helps the facilitator in reviewing self-test, evaluates in-depth discussion and questions asked by students (Robles & Braathen, 2002).

2.13. Assessment strategies and tools of Accounting

Accounting is about recording, preparing and interpreting business transactions (Jones, 2006). Accounting enables the businesses to keep track of their money. Bisman (2009) suggests that facilitating accounting should be driven by fostering lifelong learning, and the focus should be on developing critical thinking skills, creating a climate of enquiry, encouraging divergent thinking, providing feedback, focusing on process not on content and designing assessment that reflects higher order problem solving. Assessment of students in accounting allows students to demonstrate reasoning, and provides students with experience in applying and further developing generic skills, meta-cognitive skills, analysis, critical thinking and reflective learning (Bisman, 2009). Students and facilitators are provided with strategies and tools to use in order to assess themselves and provide clarity and accuracy. Accounting students are assessed through the following strategies and tools; projects, multiple choices, online, rubric, written report, quizzes, practice tests, activity, essay, presentation, group-work, case studies, oral presentations, portfolios, discussions, worksheets and assignments.

Tests in accounting test the following skills; technical skills, application skills, problem solving and evaluation, and group and individual cases as well as supplementary sections (Jones, 2006). Kieso, Weygandt and Warfield (2011) recommend end-of- chapter assignment materials that can be used by students and facilitators to improve the understanding of accounting in terms of clarity and accuracy. These strategies are assignments, questions, exercises, problems, short concepts for analysis exercises, and homework. They are primarily designed for review, self-testing and classroom discussion purposes, as well as for homework assignments (Kieso, Weygandt and Warfield, 2011). Conradie, Kirsch and Moyce (2005) suggest that the following strategies can be used to assess understanding of accounting by students and facilitators; projects, oral presentations, written assignments, peer assessment, practical assignments, portfolio assessment and self-assessment. Self-evaluation is encouraged through setting learning outcomes prior to chapter facilitating and reviews and may be in the form of activity questions, self-testing, group activities and end of chapter questions (Weetman, 2011).

2.14. Formative Assessment Strategies and Tools

Formative assessments in accounting make use of cases studies; questionnaires, group tasks, projects, exercises, assignments, discussion and individual tasks (Hall, Woodroffe and Aboobaker, 2007). McMillan (2011) asserts that; the following resources (*Oral questioning, exercises, homework, unit tests, and activities*) are used as formative assessment practices,

strategies and tools and instruments of gathering evidence about student learning and their performance. Student subject presentations created during the lesson and notebooks as part of classroom activity can function as formative assessment (Heritage, 2007). There is a variety of strategies and tools which can be used by facilitators in assessing students which includes paper-and-pencil tests, homework and classroom discussion (Murnane & Sharkey, 2006). Group discussions, written reports and hands on activities are regarded as part of formative assessment strategies and tools (Sato *et al*, 2008).

Advanced technology makes it possible to administer assessment (Murnane & Sharkey, 2006, p.574) which calls for the incorporation of technological tools in assessment to facilitate assessment. Technology should be seen as a facilitator of assessment and feedback. Facilitators can make use of new technological tools to administer assessment. There are assessments strategies that are help students reflect on their learning such as self-assessment, which are made easier by computers. Formative assessment includes self-assessment, whereby students reflect on their learning, and pre-assessment that allows student to answer questions about what they know before the unit begins (Sato *et al*, 2008). Sharkey and Murnane (2006) argue for the use of computer based formative assessments resources. Brown *et al* (2000) assert seminars as one of the assessment methods. Most of the studies on formative assessment have focused on formative feedback, formative instruction, learning and computer. Therefore this study will focus on formative assessment practice, strategies and tools. The following paragraphs will analyse formative assessment practices, strategies and tools concurrently with accounting assessment strategies and tools as they are the core features of the research.

2.14.1. Assignment

Assignments play a crucial role to students and facilitators, whereby facilitators assess students' progress and where students become familiar with pedagogical content (Venter & Prinsloo, 2011). Students are given assignments that require them to gather more information on a particular topic through research. Assignments can be done through the internet and the library which is part of formal and informal assessment but it is formative in nature (Hall *et al*, 2007). Scouller (1998) defined an assignment as a task that is given to students to do in advance in their own time, which requires them to respond in continuous prose to a specific question. It also forms part of summative assessment because it is usually formal and forms part of grading materials. They are usually in the form of essays, and provide students with an appropriate

context to learn, practice and demonstrate deep learning approaches. “The process of writing an assignment involves the following skills; analytical, critical thinking and communication supporting deep learning” (Scouller, 1998, p.458). The student is expected to have acquired and apply these skills when writing an assignment. Students are given the opportunity to select, organise and present their knowledge and challenge their present conditional knowledge (Scouller, 1998). This formative assessment strategy challenges the critical thinking ability of the student. The student is expected to select and analyse information gathered and develop the broader meanings of the terms discovered.

2.14.2. Case studies

Case studies present real-life situations relating to a particular topic to students, where they must draw on their personal experiences, peers, prior learning, and express positions to interpret, analyse and solve the problem(s) (Conradie, Kirsch & Moyce, 2013). They are a good way of keeping the subject up to date and relevant (Conradie, Kirsch & Moyce, 2013). Case studies are a story or situation that illustrates a general problem or a particular principle and entail a realistic situation that is about facts, dilemmas, or sequence of events. Therefore case studies should have a problem for the readers to solve.

Accounting can be also taught by the case studies. The aim is to develop students’ skills of analysis and evaluation (Jones, 2012). This strategy is influenced by the number of students in the class, where by if the facilitator has large number of students thus when the lecture will be more interactive through tools and discussions as well as issues. Students are given the opportunity to develop their understanding and judge their progress (self-assessment and peer-assessment) through engaging case studies individually and in groups. Self-assessment and peer-assessment takes place when students study and discuss cases studies individually and in groups prior to the lecture. This shows a combination of formative assessment strategies and tools that can be used concurrently in one lecture or session.

2.14.3. Exercises

Exercises could be conducted in different ways, for instance pre-instructional where the facilitator planned to evaluate current student knowledge and skills before formal instruction

(McMillan, 2011). Exercises may cover one or two chapters, and they are classified by the learning objective number (Kieso, Weygandt and Warfield, 2011). Exercises may include problems to be solved by students, and they are intended to challenge the student's conceptual analysis and judgment through identifying issues and problems and by evaluating alternatives (Kieso, Weygandt and Warfield, 2011). Hobson (1997) argues that, classroom activities assess students' content knowledge and processes of the subject. Assessment strategies such as a case study provide a constructive response format that the student should produce (Knight, 1995).

According to McLaney and Atrill (2012) there are interspersed assessment material that is designed to stimulate the sort of quick-fire questions the facilitator might throw during the lecture, and the aim to is to check whether the students understood what has been covered. Activities help the students to check whether they are able to apply what they have learned during facilitation (McLaney & Atrill, 2012). Formative assessment is the once-in-a while activity or an every-single-minute activity which promotes students' mastery of a truly significant curricular aim (Suskie, 2009). There is end-of-chapter assessment material such as review questions and exercises, that are designed for discussion within the facilitation and intended to help student to assess how well they recall and critically evaluate the core terms and concepts covered (McLaney & Atrill, 2012).

In accounting these assessment materials comprise numerical and discussion questions (Jones, 2006). Assessment helps students to think about the topic covered and identify the link between a particular topic and other topics that they are familiar with (McLaney & Atrill, 2012). This is encouraging assessment during facilitation. According to Bisman (2009) students' exercises focus on knowledge synthesis and critical evaluation. When using goal setting and a goal orientation facilitation framework, students learning activities attempt to impact their internal (processing of information) and external (hands-on) assessment. This assessment enables students and facilitators to judge if the progress is coming closer to the learning goals (Seidel & Shavelson, 2007). In accounting students process content information when they are solving problems.

2.14.4. Group-work

Group-work is a form of assessment and a strategy of formative assessment in which learning is expected to take place in a group, and a group should have the following attributes; collective perception, needs, shared aims, interdependence, interaction, social organisation, cohesiveness, and membership (Davis, 2009). “Group work has collective perception trying to address the needs of an individual, but members are expected to contribute towards tasks completion” (Davis, 2009, p.568). Universities use groups for short-term assessment tasks such as assignment and term papers (Davis, 2009). Groups can be ad hoc clustered occasionally to discuss points raised during instruction (students’ engagement) (Davis, 2009). If assignments are to be done as group-work, a formative checklist must be designed prior to the task to enable self-assessment exercises (Davis, 2029). Through group-work students develop transferable skills for life-long learning such as teamwork, leadership, project management and communication (Davis, 2009). In relation to this statement group-work claim to be *authentic* because students’ ability to work in a group is also what the recruiters in the work environment question and assess during interviews (asking their experience with regard to working in a team) (Davis, 2009).

Group activities in accounting facilitation are suggested at the end of each chapter as they encourage participation and interaction (Jones, 2006). Dolmans *et al* (2001) cited by Davis (2009) argue that the justification of group-work is that it is promotes knowledge construction and the enhancement of problem-based learning among students as they also experience new things together. The function of the group is to provide a learning support network through the study period, where the lecturers may have to assist students in deciding on a well defined task (Davis, 2009). It is recommended that the facilitator keep groups in small sizes. In higher institutions of learning where there has been a large influx of students, group-work creates a way of dealing with this as it reduces time taken to mark assignments (Davis, 2009). Group-work promotes active learning rather than passive learning, whereby every student is given a role (Davis, 2009). Peer groups help students through providing an informal forum (seminar) in which new ideas are discussed and assimilated as well as peer assessment and reflection (Davis, 2009). Students engage new information as a group; they share their different ideas and learn from each other. Groups can share tasks between them in which collaborative learning is taking place (Scrimshaw, 1993). The facilitators’ duty in this instance will be to help groups develop and sustain a successful way of working together.

2.14.5. Homework

Homework is part of education (teaching and learning) but regarded as formative assessment strategy that allow students to assess themselves. Homework could be done individually and or as a group and offers more than just a quantitative challenge to students. Homework can be done electronically whereby students are given tasks and questions on a particular website (Online homework version) (Kieso, Weygandt and Warfield, 2011) and is linked to what has been taught in the lecture. Provides an opportunity to consolidate their lecture learning, pattern behaviour for lifelong learning beyond the lecture and involve other people such as classmates and former students in their learning. Enhances students' learning through engaging the capabilities of students and develops students' independence as a learner.

Alexander, Bhayat, Hendricks, Litshani and Mashinini (2013) argue that, it is an opportunity for students to assess their acquired understanding of the work done during instruction in familiar or unfamiliar context. It is designed to help students to realise whether or not they have grasped a topic. Therefore students' ability to balance life style is important because homework is done at their own time. Siedel and Shavelson (2007) argue that homework is an effective facilitation component that can also be used for meta-analyses. Homework allows students to take ownership of their own learning by communicating either good understanding or the problems they are experiencing to the facilitator (Alexander *et al*, 2013). This also helps the facilitator to have better understanding of the success of their facilitation and changes to be made if there is a need.

2.14.6. Multiple-choice

Multiple-choice assessment forms part of formative assessment. Multiple-choice items consist of a stem that presents the problem or question, followed by a set of options from which the student selects an answer (Russell & Airasian, 2012). The University of South Africa uses multiple-choice questions because of the large number of students, as it is difficult to administer more than two assignments to be marked and returned using the postal system in one semester (Venter & Prinsloo, 2011). Students are able to submit their multiple-choice activities answers using mobile cell phones. Multiple-choice questions assess higher levels of cognitive processing and the aim is to ask students to apply deep learning strategies when preparing for examination (Scouller, 1998).

Formative assessment is also used to prepare students for end of the term examination that will be used to grade and certify students. Students can be given multiple-choice questions to prepare

for the examination similar to the method used by the University of South Africa. Most of the studies reveal that students prefer writing essays rather than answering multiple-choice questions (Scouller, 1998). Multiple-choice is usually used as summative assessment for instance assessment for grading and certification. The facilitator can also use multiple-choice during the lesson to train students and help them to see what to expect during examination. Students learn a lot from the multiple-choice, for instance calculations and identifying the correct answer.

2.14.7. Oral questioning

Oral questioning is useful in trying to monitor the student's understanding during instruction (McMillan, 2011). The facilitator may ask questions that are going to direct the student understanding to the intended curricular matter or concept. Questions attract the attention of the students, get them to think about the topic, and engages them in the lesson, as well as signals to the students the important content to be learned and comprehended (McMillan, 2011). The facilitation becomes student-centred and practical through questions and answering; which leads to discussion. Shermis (1953) states that, formative assessment is about questions to be asked during the lesson in order to direct the lesson. Facilitators can ask students open-ended questions that require them to demonstrate an in-depth understanding of the content.

Students are questioned because facilitators want to solicit ideas from the students and to see how they are linking new knowledge and experience to their existing mental frameworks (William & Leahy, 2007). Bisman (2009) adds that there are explanatory questions and evaluation questions; *explanatory questions* require students to explain why something occurred and regurgitate the findings of the existing literature and opinions of others, while *evaluation questions* challenges students' original thoughts and develops students' commentary, assessment, opinions, and critical reflections where they also construct personalised meanings and understandings of the phenomena whereby the student can elaborate his or her understanding of the content using his or her own examples. Asking students' open-ended question may generate better information about students' ability to think clearly and make use of knowledge (Sharkey & Murnane, 2006). Open-ended questions reflect the curriculum and test better than multiple-choice questions (Sharkey & Murnane, 2006) as they require wider understanding of the curriculum. Student cannot guess the answer or the answer is not given as in closed-ended questions such as multiple choice tests. Timing of questions, and time allowed for answering, is equally significant.

2.14.8. Peer assessment

Peer assessment benefits the assessor and the assessed and can be described as the practice whereby the group of students rate their peers' work and provide reflection (feedback and learning) (Wen & Tsai, 2006) and gives students the opportunity to compare their own work to the work of the peer (Ozogul & Sullivan, 2009). It has been found to improve student-student and student-teacher interaction as well as the students' understanding of the topic as they learn from their peers (Wen & Tsai, 2006). According to Du Plessis, Marais and van Schalkwyk (2011) students learn more about themselves and how to improve their performance through peer and self –assessment and the learning process is enhanced because students learn from their mistakes. It is designed to develop students that are active, autonomous, responsible, and reflective (Wen & Tsai, 2006). Students are enabled to work on their own and assess their work, but mostly take charge of their studies. In higher education peer assessment has been frequently used as an alternative assessment method (Wen & Tsai, 2006). In this method the student learns how other students learn and understand the nature of assessment. Online peer assessment tasks provide meaningful feedback because students are in an anonymous environment where they can freely express their thoughts and ideas about other students' work and interact with their facilitators in less restrictions of time and location (Wen & Tsai, 2006).

2.14.9. Portfolio and Electronic Portfolio

Portfolios are defined as a vehicle for formative assessment, because the student can always return and view portions of the document (Weasmer & Woods, 1997). Portfolios keep track of what has been learned, but more especially record the progress of the students. "Portfolio is a systematic and selective collection of student work that has been assembled to demonstrate the student's motivation, academic growth, and level of achievement" (Cummins & Davesne, 2009, p.848). Through portfolio assessment students engage in a process of enquiry whereby they select, collect, describe and analyse evidence and reflect on what they have achieved and set new goals, and devise strategies for achieving goals. Portfolios help students to prepare for summative tests where they will be assessed on proficiency and performance (Cummins & Davesne, 2009) and do not only provide an opportunity for formative self- assessment.

Concerning formative assessment portfolio construction is an assessment task designed for students to help them learn the subject, and the facilitator is expected to discuss the portfolio with the student or reflect on students' portfolios in the form of feedback (Cummins & Davesne,

2009). Portfolios are summative in nature but are inclusive of formative assessment activities and enable the institutions to examine student assessment activities as well as the role of students in assessment (Grunewald & Peterson, 2003). In agreement with the above statement Cummins and Davesne (2009) articulate that portfolio assessment was implemented for quality assurance and consistent assessment of students' outcomes. Assessment at an academic level makes use of portfolios to assess students, where they are required to compile a portfolio that demonstrates what they have learned throughout the program (Suskie, 2009). The main aim is to encourage students to reflect on their work because they learn from reflection. Cummins and Davesne (2009) argue that portfolio assessment is a student-empowering alternative to computer-based testing. Portfolios serve as evidence of learning that helps facilitators to evaluate their practices and learning of students (Sato *et al*, 2008).

Electronic portfolios help the student to store their work electronically in a secure web site or shared server (Suskie, 2009). An electronic portfolio is defined as a collection of student's work with the purpose of making it available on the World Wide Web or a recordable CD-ROM (Cummins & Davesne, 2009). Electronic portfolios overcome the limitations of hard copy portfolios because they include a range of resources such as essays, recordings of audio performances such as a student reading, videos of presentations or performances, photographs taken by the students or of projects, and work produced electronically or scanned into a digital format (Russell & Airasian, 2012). Digital portfolios contain artefacts and allow interactivity, as they can store various media files such as photos, power point, text files, audio files, movies and video files (Cummins & Davesne, 2009). They encourage peer and group feedback as it is interactive between students and facilitators, through online classrooms, discussion forums, chat rooms and social networks sites (Cummins & Davesne, 2009). Students are able to reflect on each others' work and facilitators review the work of the students.

2.14.10. Presentations

Presentations have been identified as having a positive impact on students' understanding of concepts as they increase student's awareness of accounting (Smith & Mulig, 2005). Students are expected to do research on a particular topic and present it orally to other students and the facilitator (Conradie, Kirsch & Moyce, 2005). Presentation is a useful career skill that students should acquire and be assessed on as they will be assessed on their ability to speak convincingly and authoritatively (Brown, Race & Smith, 2000). Technology innovations give students the opportunity to assess and review themselves, and their presentation through using videotapes (Brown *et al*, 2000). Information can be presented through presentation software as a tool, which can also be used to create web pages, mind maps and story boards (Amory, 2006). Using computer-based formative assessments makes it easy to score and give feedback (Sharkey & Murnane, 2006). Oral presentations can be done by a variety of media such as audio files, video files, photos, and links to personal web sites and movies (Cummins & Davesne, 2009). There are different ways of presenting information which help the student learn the content/topic.

2.14.11. Problem-solving

Problem-solving is the process of applying existing knowledge to unfamiliar circumstances with an aim of achieving knowledge (Killen, 2000). It is ideological, and facilitators are hoping that students will use their existing knowledge to solve unfamiliar problems. Formative assessment practices and strategies such as problem-solving consist of higher order questions, which improve the problem-solving abilities of the students (Reeves, Herrington & Oliver, 2004). Problem-solving promotes intellectual curiosity within students. The word problem designates a situation that proposes questions whose answers are not instantly accessible to the solver (Callejo & Vila, 2009). Problem-solving questions are addressed using creative and critical thinking.

The questions include real-life problems, and also require cognitive skills within the context of accounting (Conradie, Kirsch & Moyce, 2013). This strategy helps students realise that their existing knowledge can be expanded to initiate new knowledge and to solve unfamiliar problems (Killen, 2000). The student is expected to search, investigate, establish similarities and relationships, and involve his/her efforts to solve the problem (Callejo & Vila, 2009). There are surface problem-solving questions that require recall or comprehension skills on familiar cases, and there are also deep problem-solving questions that can be tackled by creativity whereby new

and unfamiliar scenarios will be experienced during assessment but they all fall under the accounting context (Conradie, Kirsch & Moyce, 2013). The findings of research done by Callejo and Vila (2009) presented two case studies, which suggested that students who have understood mathematics will find it easy to solve problems in a short period of time. In mathematics students solve or learn to solve problems because the material is always presented as a problem. Problem-solving is a teaching strategy as it falls under enquiry learning but can also be used as an assessment strategy. Problem-solving can be implemented through the use of a case study.

2.14.12. Quizzes

Quizzes are one of the assessment strategies that are used in education to measure growth in knowledge, abilities and /or skills (Murray, Johnson & Johnson, 2002). They entail fewer questions of lesser difficulty and require less time for completion than a test. The question can be in the form of multiple choices. According to Murray *et al* (2002) quizzes encourages positive independence through groups because students can assist each other to do well. There are many ways of conducting and engaging in, meaning students may compete with each other individually or in groups and can also access online quizzes for individual or group work. Facilitators can promote students' involvement in the learning process through one multiple-choice quiz (Rao & DiCarlo, 2000). These quizzical questions range from simple recall to comprehensive questions. The cognitive domain of Bloom's Taxonomy is being used to set out questions for assessment.

2.14.13. Self-Assessment

Self-assessment is a form of activity whereby questions are placed at various stages throughout or at the end or at the end of each chapter (Jones, 2006). These questions in accounting provide a range of practical applications (Jones, 2006). Self-assessment could be regarded as formative assessment strategy but students need to participate actively especially by trying to bring their performance closer to the anticipated goal (Threlfall, 2005). Self –assessment is designed to give students an opportunity to check and apply their understanding of the core content covered by the chapter (McLaney & Atrill, 2012). Bisman (2009) argues that reflective activities are more personalised because they require students to reflect on practice and draw on their own prior learning and professional experiences. It is personal feedback aimed at testing their knowledge. Students appraise their own work and it also prompts them to monitor their performance and detect weaknesses (Ozogul & Sullivan, 2009). Self-assessment enables students to take a more

active role in their own learning and acquire long - term skills such as self-regulation (Ozogul & Sullivan, 2009). Students are encouraged to choose tasks that are of particular interest to them (Bisman, 2009). This implies that students are at liberty to choose which tasks to research further in their own time to reflect on their learning.

The prime aim of self-assessment is to involve students in their learning, help them understand their skill levels and knowledge relating to their goals and to track students' progress (Cummins & Davesne, 2009). Facilitators become aware of students' thoughts about their progress, module and instruction (Du Plessis, Marais & van Schalkwyk, 2011). According to Venter and Prinsloo (2011) self-assessment allows students to test their understanding and competence in smaller chunks of the work. The University of South Africa uses this approach to help students improve their knowledge and competence through giving students various activities. The problem with self-assessment is that it is optional and there is no guarantee that the students use this approach. In the United Kingdom undergraduates use self-assessment for homework and in the classroom (Cummins & Davesne, 2009). It can be effective if students take the time to compare their work and achievement with set objectives which must be clear and attainable.

2.14.14. Seminar

Seminar groups are smaller than lecture groups and they provide a valuable learning experience and allow for instant feedback (Brown *et al*, 2000). New developments in technology introduced a new way of assessing instruction; that is a discussion forum. A discussion forum is an online facilitation and assessment strategy that is used to conduct threaded discussion which allows students to assist each other with activities through evaluation and feedback (Khoza, 2012). Students discuss the content and evaluate each other's work. Online discussion is seen as a strategy of exchanging documents and power point presentations (Khoza, 2012). In accounting discussions are conducted through designing questions for group engagement between the facilitator and students (Jones, 2006). Assessment includes online chat, discussion forums, Facebook, and blogs. These are forms of discussing content and assessment guidelines for students and facilitators. According to Robles and Braathen (2002) online assessment is more stimulating as it encourages students to be more critical and they become initiators of learning as they are expected to read materials, ask questions and start discussions.

2.14.15. Tests

Knight (1995) argued that, the best ways to improve facilitation is by better testing. End-of-chapter tests are not only testing subject-specific knowledge and technical skills but also the broader general skills that are transferable to subsequent employment or further training (Jones, 2006). Questions are matched with specific learning outcomes. Tests can be in different forms, but are dominated by supply the correct answer and multiple choices (Russell & Airasian, 2012). There are technical skills that are specific to accounting which add to the specialist expertise of the student who is tested (Jones, 2006). Standardised tests do not provide day – to – day, week – to – week, or even month – to – month instructional decisions, consequently a detailed picture of student learning to enable facilitators to identify ways to help individual students is needed (Stiggins, 2005). Therefore it is of paramount importance to test students regularly before examination, because it will give an indication of how the student is going to perform in the examination (Hall *et al*, 2007).

A test is an instrument that poses a sequence of tasks in the form of questions to which a student is to respond (Postlethwaite, 2005). The aim is to measure and define the students' relevant value of the trait to be referred to in the test. Tests determine students' levels of proficiency and achievement or performance in a variety of skills (Cummins & Davesne, 2009). A test can be in the form of achievement, intelligence, aptitude and practical. Students gain confidence when they are able to apply knowledge in a situation that is very similar to that of the instruction, so there are tests that must test the ability to apply knowledge learned from the instruction of accounting (Jones, 2006).

An educational test can be designed for different purposes such as formative and summative assessment (Kubiszyn & Borich, 2009). Summative tests have been commonly administered in the education system, as they measure the students' learning after completing instruction. A formative test is more useful than a summative test because it informs the day-to-day instructional decision making, for instance, it enables the facilitators to adjust their facilitating methods and maximise students' learning (Kubiszyn & Borich, 2009).

Students should be tested on their ability to solve problems using learned knowledge to work out what is further needed to solve the problem (Jones, 2006). This ability should be tested together with evaluation aptitude, which is based on giving an opinion or explanation of the results of the problem solving task. Tests in accounting include testing of the abovementioned skills. Case

studies test the communication skills that may involve writing or speaking, or both for instance a student may be asked to present a controversial issue to a business audience (Jones, 2006). Lastly the supplementary questions test the knowledge of the accounting records systems (bookkeeping entries) to confirm understanding (Jones, 2006). There are different kinds of tests dependent on intent; concept tests, pre-tests and preliminary test. .

2.15. Validity and Reliability of Assessment and Formative Assessment

“The reliability of assessments depends on reproducibility and repeatability as conditions for consistency,” (Stokking, Schaaf, Jaspers & Erkens, 2004, p.95). “The validity covers a number of facets” (Stokking, Schaaf, Jaspers & Erkens, 2004, p.95). The scores of formative assessment of one facilitator should be reproduced or be the same when the same students are being assessed by another facilitator on one or the same product (content). According to validity of assessment; assessment strategies and tools should measure what the facilitator wanted to measure (Stokking *et al*, 2004). Issues of validity are that during instruction facilitators depend on informal methods to generate information about students’ current levels of interest and understanding (Airasian & Russell, 2008). The significant question is do these informal processes lead to appropriate decisions about student attainment of the learning outcomes and instructional success? Napoli and Raymond (2004) argue that, achievement in assessment should be linked to the learning outcomes of the subject. The aim is to motivate students through feedback. Airasian and Russell (2008) argue that, reliability is concerned with the consistency of the assessment information collected through the use of resources. Can the information collected be used to decide about students and methods of facilitating? The main issue with regard to reliability is to focus on a limited number of students to gather information about the process of instruction and learning of students (Airasian & Russell, 2008).

2.16. Summary.

Other studies reported poor quality use of formative assessment in everyday practice (Threlfall, 2005). Black and William (1998a, 1998b) cite a series of reports of poor quality in everyday assessment practice, supported by Ofsted (1998b) who reported that, formative assessment through planning continues to be a weakness in many schools. Facilitators tend to focus more on the formal assessment (tests and examinations) while little focus is put on informal assessment that takes place in the classroom (Bertram, 2009). Accounting as a subject emphasises the importance of daily assessment to monitor the process of learning and facilitating (Vallabh *et al*,

2013). This can be achieved through weekly tests, homework, class activities, and presentations by students.

There are many definitions and arguments with regard to formative assessment. The aim of using formative assessment is to identify the gap between what is taught and student achievement. The main question is did the students achieve the intended outcomes? Assessment should advance student learning through supporting students to learn concepts and topics. It is not easy to divorce feedback from formative assessment, as students must receive information stating how they should improve their results and where they should provide more details on their work. Currently there is the introduction of new technology into the assessment of students as a strategy and tool that can facilitate student assessment and achievement via blogging, social sites (Facebook), electronic-portfolios, emails, and questions and case studies on the internet. Online assessment strategy facilitates interaction between students, and students and the facilitator. Formative assessment strategies such as online resources support a student-centred approach to education. Facilitators are provided with a variety of resources that they can use to assess students, but there is no proof of strategies that can be classified as highly recommended or successful in assessment and identifying students' problems and attainment. Maybe there is a need for thoroughly engaging and researching each strategy. Each subject is provided with a variety of assessment strategies and tools, which are formative and summative. The aim of assessment is determined by the strategy and the tool of assessment, so the facilitator will have to identify strategies and tools to be used for formative and summative aims.

2.17. CONCLUSION

Formative assessment acknowledges the relevance of assessment during instruction in order to identify and judge students competences. Formal formative assessment is identified as the most appropriate and valid form of assessment for the study as it is based on the planned activity to engage and assess students. There is a variety of formative assessment strategies and tools that are critical when assessing university students. Formative assessment in higher education is characterised by learning outcomes that address the needs of the student, subjects and professionals. Technology plays a very important role in assessing students in any subject and students are able to evaluate themselves and each other through technology. The theoretical framework will be discussed in the next chapter (chapter three), looking at concepts, research questions, the research paradigm and theory.

CHAPTER THREE

3 Conceptual Framework and Research Paradigm

3.1. INTRODUCTION

The researcher has adopted the conceptual framework to guide the study of formative assessment practices, strategies and tools used by university academics in facilitating a first year accounting module which will be discussed in this chapter. Mace and Bateman (2010) argue that, the framework should assist in identifying data in the context of the study. There is a variety of formative assessment strategies and tools that can be used to assess students and identify the gap between student achievement and intended outcomes. Human actions can only be understood within the context of meaningful, goal-oriented, and socially determined interaction between human beings and the material environment (Kaptelinin, Kuutti & Bannon, 1995). The study explored formative assessment practices, strategies and tools used by university academics in facilitating a first year accounting module. It is aimed at identifying formative assessment strategies and tools that the accounting university facilitators use in assessing students, and seeks to critically analyse how they employ formative assessment strategies and tools to assess students in accounting. This chapter will engage the conceptual framework and give broader meaning of certain concepts, and the paradigm.

3.2 Framework

3.2.1. Conceptual framework

This is the process through which the researcher carefully and methodically examines assessment practices. The objective was to understand the activities, actions and rationale of the participants' formative assessment practices, strategies and tools in facilitating accounting, especially when assessing. According to Mace and Bateman (2010), a conceptual framework represents the main issue of interest, showing interrelationships and gaps through the development of common understanding of issues to be included in an assessment. A conceptual framework outlines the main factors to be studied by the researcher in the form of concepts, and their relationships (Maxwell, 2004). Both definitions outline the importance of identifying concepts to be studied and the researcher is expected to form the relationships and fill in the gaps. The main objective was to identify what is *going on* in the lecture theatres and tutorials.

Different scholars provide different definitions of conceptual framework and its relevance towards this research. The main role of the conceptual framework is to inform the research design in terms of assessing and refining the objectives, and develop the relevant research questions, select appropriate data generation tools and identify validity issues that might be a threat to the conclusion (Maxwell, 2004). The researcher is expected to understand the primary conception of what is to be studied, how to study it and why it should be studied. It serves as a model of understanding of what is out in the field, promotes understanding of the concepts and why the researcher is intending to study them. This study is concerned with formative assessment practices, strategies and tools and the conceptual framework underpinning developing research questions and identifying document analysis, observations and interviews as data generation tools for this study.

The researcher has identified the following concepts from literature review on chapter two. When the facilitator is assessing students, these concepts must prevail as guidelines or drivers of assessment. According to Akker (2008) the curricular spider web propose these concepts to be used as guideline for assessment; time, assessment, aims and objectives, content, learning activities, teacher role, materials and resources, grouping and locations. The key components of the research design are the concepts, assumptions, expectations, beliefs and theories that support and inform the research (Maxwell, 2004). The key concepts of this study are formative assessment, validity of assessment, reliability of assessment. Whilst the assumption of the study is that, formative assessment practices help the learner learn the content, formative assessment is assessment for learning. The following chapter will describe the key concepts according to conceptual framework that can be identified from any assessment.

Time: Time is an important curriculum factor that the facilitator needs to take into consideration when planning instruction. Time for content, assessment and reflection, as a result facilitators were expected to show planning through segments in their instruction. According to Chickering and Gamson (1987) good practice in undergraduate education has the following characteristics. Good practice, they argue: encourages student-staff contact; encourages cooperation between students; encourages active learning; ensures that prompt feedback is provided; ensures that learners spend appropriate time on learning tasks; insists on high but attainable standards; and respects 'diverse talents and ways of learning'. These principles of good practice provide a useful framework for a discussion of how assessment can impact positively on teaching and learning. In the interest of space, however, not all are discussed here at the same level of detail.

Assessment: “Assessment is a continuous planned process of identifying, gathering and interpreting information about the performance of learners, using various forms of assessment”, (Conradie, Moyce & Kirsch, 2012, p.6). Assessment is at the end of the teaching-learning sequence of events, but to the student it is at the beginning, (Kennedy, Hyland and Ryan, 2005). Assessment is a tool to encourage active learning, according to Biggs (1999, p.35) “real understanding is performative ...”. Learning changes the ways in which students perceive and act on the world, and that this is best developed and demonstrated through actions on the world (i.e. the curriculum). The aim of this study is to identify this usefulness of assessment particularly formative assessment.

Aims & objectives: These are the specific statements of teaching intention, (Kennedy, Hyland and Ryan, p.5). When you teach there is something that you want learners to know and enabled to do. The objectives stipulate what the teacher wants to cover in a block of learning, (Kennedy, Hyland and Ryan, p.5). There are many different objectives of education, such as development of character, critical thinking, leadership and etc, (Raven, 1971, p.15). Objectives vary to subjects and lessons, and teachers have different objectives for similar topic (lesson), (Raven, 1971, p.17). The teachers are encouraged to make their different objectives more explicit considering innovations towards objectives, (Raven, 1971, p.18). Behaviourist approach to objectives in line with learning outcomes is on assumption that learners might be able to demonstrate their acquired knowledge, understanding and attitude as well as skills, (Melton, 1996, p.412). Accounting have been used and applied for different reasons, looking at countries like Britain, have use accounting records to investigate smuggling of Bristol merchants during 16th century, (Walker, 2005, p.246).

Content: This is the body of academic knowledge that emphasise skills, values and attitudes, (Venter, Muller and Bright, 2007, p.vi). It is information organized by scholars for advancement and understanding, (Ornstein and Hunkins, 1993, p.280). It is selected knowledge that enables learners to learn, (Ornstein and Hunkins, 1993, p.279). Assessment should be based on the content facilitated by facilitator.

Learning activities: This study will explore what learning activities are being available for students and how are they being used. Any activities of an individual organised with the intention to improve knowledge, skills and competence (Litwinska, 2006). Every facilitator is expected to prepare learning activities that will help students learn accounting and improve the

competence of the module. Their activities are expected to be intentional and organised in search of lasting value in students. Document analysis as one of data generation tool for this study will help the researcher to expect certain learning activities that are being organised with an intention to improve the competence of accounting students.

Teacher role (facilitator/lecturer & tutor role): Kuutti (1995) uses the term human actors to describe the role and emphasis placed on a person as an autonomous mediator that is capacitated to regulate and coordinate his or her behaviour. Effective facilitator involves behaviours associated with teacher – focused directed instruction, such as clarity of presentation, facilitator wait time, feedback, use of praise or criticism, questioning strategies, (Schoen, Cebulla, Finn, Fi, 2003, p.229). Other studies conducted on teacher effectiveness suggest that, teacher experience and education have a positive impact on student achievements, (Nye, Konstantopoulos and Hedges, 2004, p.238). The role of a teacher will be observed and analysed but the name used was facilitator role.

Material & resources: Books (learners and teachers guide), Chalkboard, Workbook, Calculator, Learners Book, Learners, Handouts, Activity sheet, Newspapers, Previous -question papers, memorandums and solutions, Charts, SARS & bank brochures, Rubrics and a computer. Jonassen & Rohrer - Murphy (1999) argues that, teachers can use any tool to teach as long as it transforms the object. These tools alter the activity and altered by activity, “tools are a reflection of their historical development – they change the process and changed by the process” (Jonassen & Rohrer – Murphy, 1999, p.67). Kaptelinen cited by Jonassen and Rohrer – Murphy (1999) argues that, all human activities are shaped by tools and sign systems they use, and/ also depends on how they use the tools. It is recommended that the teacher to be computer literate so that he/she will be able to work computerised mark lists and be able to teach computerised accounting.

Grouping: Universities use groups for short-term assessment tasks such as assignment and term papers (Davis, 2009). Groups can be ad hoc clustered occasionally to discuss points raised during instruction (students’ engagement) (Davis, 2009). Group activities in accounting facilitation are suggested at the end of each chapter as they encourage participation and interaction (Jones, 2006). In higher institutions of learning where there has been a large influx of students, group-work creates a way of dealing with this as it reduces time taken to mark assignments (Davis, 2009). We are being given the main reasons for the introduction of group

work which provide different benefits to instruction (teaching and assessment). Peer groups help students through providing an informal forum (seminar) in which new ideas are discussed and assimilated as well as peer assessment and reflection (Davis, 2009). Students engage new information as a group; they share their different ideas and learn from each other. Groups can share tasks between them in which collaborative learning is taking place (Scrimshaw, 1993). The facilitators' duty in this instance will be to help groups develop and sustain a successful way of working together.

Facilitator/an academic: is anyone who affects the environment so that others *learn*. "Facilitators are individuals who facilitate and change learners' conceptions" (Bain & Samuelowicz, 2001, p.305).

Accounting: It is a subject that focuses on measuring performance and processes, and communicating financial information that is based on economic sectors (Vallah *et al*, 2013). It is the subject/module that embraces accounting knowledge, skills, values that focuses on financial accounting, managerial accounting and auditing (Vallah *et al*, 2013). Accounting is concerned with collecting, analysing and communicating financial information (McLaney & Atrill, 2012).

Validity of Assessment: it is based on content validity that should measures what it claims to assess.

Reliability of assessment: based on minimising anything that could lead to misinterpretation of results. "Is a measure of the stability of assessment outcome under changes in or the ability to generalise across- things that (we think) shouldn't make a difference" (Hansen, 1993, p.6).

The conceptual framework helps to generate information that could be used by the researcher, facilitators and students (Mace & Bateman, 2010). The information is based on formative assessment practices, strategies and tools that will be used by the researcher to analyse the actions of the participants. Formative assessment practices, strategies and tools help the participants to begin or continue to evaluate their actions, whilst students will identify the importance of assessment during instruction. A conceptual framework is based on the process of linking the curriculum spider web for this study. According to the conceptual framework the study should intend to cover the field (formative assessment) rather than focusing on certain or specific studies that speak to the study of the researcher (Maxwell, 2004). The researcher should

not look for literature that defends or supports his/her study as a literature review will serve as a source of ideas of what is happening in the field of assessment but more particularly in formative assessment. This is critical because the researcher might eventually repeat or reproduce what is already there.

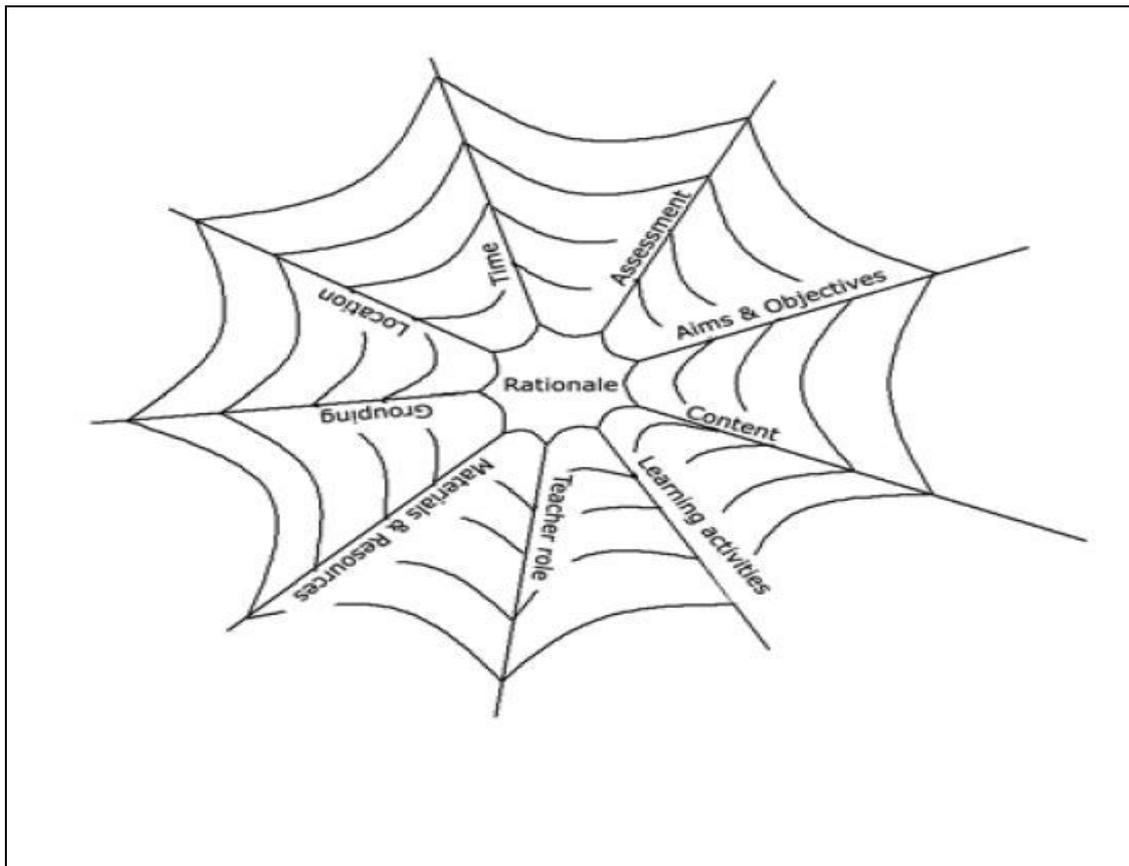


Figure 3.1 Curricular spider web (Akker, 2008, P.7).

3.3. Research paradigm

3.3.1. Interpretive Approach

Qualitative study

Maxwell (2004) argues that the interpretive paradigm is relevant to qualitative study. Qualitative study falls within the context of discovery because new information can be discovered which may be reflecting new practices, and also makes additions to existing ideas

(Ambert, Adler & Detzner, 1995). According to Pan, Tan, Ragupathi, Booluck, Roop and Ip (2009), in qualitative research study the actual situations are observed as they are naturally happening without predetermined restrictions on outcomes. To support the above statement Patton and Cochran (2002) say qualitative research is characterised by its aims which are related to understanding social life, and its methods that generate words rather than numbers. Data is generated in the form of words through observations. A study conducted by Ambert, Adler & Detzner (1995) on qualitative research presented a case study which concluded that using observation and interviews on qualitative research necessitates the use of observation and interview as well as written participation to generate data. This can be understood to mean that qualitative research is naturalistic because of its methodologies of generating data. Methodologies such as observation and interviews will be used in this study by the researcher.

Phenomenon questions of a qualitative study are; what, how or why rather than how much and how many (Patton & Cochran, 2002)? The focus is on words, definitions and understanding rather than on numbers and figures and percentages. “Qualitative research can thus be framed within a specific tradition, such as Weberian social theory, which seeks to interpret social action in terms of the subjective meanings of participants” (McIntyre, 1993, p.80). The researcher has chosen the interpretive approach because it has a view that the world is changeable (Cohen, Manion & Morrison, 2000). The interpretive approach seeks to understand and make sense of the context.

This study has explored the formative assessment practices, strategies and tools utilised by university academics facilitating a first year accounting module. The main aim is to increase knowledge and understanding of formative assessment practices, strategies and tools. To support the argument of Ambert *et al* (1995) argued that the goals of qualitative research are to seek depth, acquire in-depth and intimate information about a smaller group. The interpretive approach is inherently democratic and communitarian in intent (Torgerson, 1986). Interpretive research helps to understand human thoughts and action in social and organisational contexts (Klein & Myers, 1999). McIntyre (1993) argues that good interpretive study is contingent upon a situation whereby the researchers work with available material with high understanding of their own activity.

Analysis of the qualitative study is based on the interpretation of the data (words observed) and its aim is to describe, compare and make recommendations (Johnson & Harris, 2002).

Interpretive research acknowledges that knowledge of reality and human actions is the social constructions of participants (Walsham, 2006). In this study organisational context was the facilitator and lecture theatre, and human thoughts and actions were the rationale of using formative assessment resources. To further this argument Trauth and Jessup (2000) argued that when the researcher chooses interpretive methods; he or she is acknowledging that access to the world of the participants comes through social constructions for instance, language, consciousness, and shared meaning and advances communication as it is a fundamental basis of research (Torgerson, 1986). It also encourages human development through improved self-understanding rather than through strategic manipulation. Recovering the social and theoretical context of the research reveals noteworthy findings (Savin-Baden & Major, 2007). Data is analysed through interpretive comparison and allows the different views from researchers with the aim of finding the basic understanding and goal.

Walsham (2006) argues that interpretive studies assume that when people interact with the world around them they create and associate their own subjective and inter-subjective meanings. For this study, the attempt was to understand phenomena through accessing the meanings participants allot to them. There is no objective reality that can be revealed by researchers that can be replicated by other researchers (Walsham, 2006). What is discovered can be interpreted differently by different researchers and implemented differently. “Interpretive research methods are based on an assumption of subjective human experience as ontologically real and accessible through dialogue within a qualitative framework” (Human, 2009, p.33). This emphasises the idea of generating data using first hand processes such as observations. The story is told from the perspective of participants by the introduction of interviews as a method of generating data (Human, 2009).

Interpretive research should include problem-and-method construction, inquiry as process, participant perspectives, participant constructs and reflexivity of the researcher (McIntyre, 1993). These are the pillars of interpretive research derived from the problem, how data will be generated, a view of participants and their reflections, but the researcher is flexible and may combine and change methods of generating data. “All social inquiry involves interpretation as they provide common meaning of social institutions and activities that have to be taken into consideration by the researcher” (Torgerson, 1986, p. 398). The interpretive paradigm asserts that, the individual is the only true guarantor of the accuracy of the interpretations of his or her own experiences, and claims to generalise across many people (Liedtka, 1992). The interpretive

paradigm assumes that the reality of our knowledge is obtained only through social constructions such as language, shared meanings, documents and tools (Klein & Myers, 1999). The interpretive approach focuses on the complexity of the human senses.

There are a set of principles set for the interpretive research field, therefore each and every researcher is expected to follow which are as follows: the practice of anthropological research and our understanding of the underlying philosophy of phenomenology and hermeneutics. These principles apply mostly to the conduct and evaluation of interpretive research of a hermeneutic nature. We will explore how will they apply to the case study of what is happening within the lecture theatres. Interpretive research takes many different forms, not all of which are hermeneutic in orientation.

Interpretive study is critically evaluating the social reality through research (Walsham, 2006). It also seeks to understand the phenomena and context through meaning the human beings assign to them. The context of this study is how formative assessment resources are used to assess accounting students. Human understanding is seen as a circular process of which interpretive analysis tries to reveal and recreate meanings (Human, 2009). The relevance of the interpretive approach to this study is based on how and where the data is going to be generated. This study will explore and analyse the activities of the accounting facilitators assessing first year students. Data will be generated through observations and interviews of information-rich participants, the first year accounting students' facilitators.

Observation refers to naturalistic, qualitative research in which the researcher obtains information through relatively intense, prolonged interaction with those being studied and first-hand involvement in the relevant activities of their lives (Levine, 1980). Observation and interviews are the data generation tools chosen as they are best suited to the interpretive approach and its context complexities (Liedtka, 1992). The data generated is the construction of other's constructions that are constructed by what they do (Walsham, 2006). In this study constructions will be the formative assessment practices, strategies and tools utilised by facilitators when assessing first year accounting students. According to the interpretive paradigm, knowledge is constructed through social processes (Walsham, 2006). Facilitating accounting or any subject/module is part of a social process that creates knowledge.

Qualitative research attempts to provide a contextual understanding of the complex interrelationships of cause and consequences of human behaviour (Brock – Utne, 1996). The aim

was to generate understanding of the views of facilitators of accounting regarding formative assessment and the focus is on broad-based, complex problems critical to education (Reeve, Herrington & Oliver, 2004). The research is aimed at developing research and methods of generating data to be analysed, and the data generated will be used to interpret education problems. Human (2009) argues that qualitative research tries to interpret social action but is subjective to meanings of participants. Qualitative methods of generating data are contextual (case studies, participative observation, interviews) as they are will provide depth about the case (Cohen, Manion & Morrison, 2000).

The researcher is expected to observe without interference and keep expectations under control (Welman & Kruger, 1999). Qualitative research helps to enrich the understanding of the researcher of human experience as it is concerned with the meanings of experience, language and symbol (Human, 2009). The researcher will be in a better position to gather data demonstrated by participants. Meanings are being interpreted, as human experience and practices have meanings. There is a large number of strategies and tools propelled by technology that can be used by researchers to conduct research and generate data.

Formative assessment helps the facilitators and students to understand the complexity of their context through activities (Tan, 2009). Their interactions are guided by activities and content as well as expected results/outcomes. There is a link between what they do in class and outcomes such as learning the skill that has been taught, which has to be demonstrated. This study is aimed at discovering the interrelationships of the cause and consequences that help to understand the complexity of the context.

3.5. CONCLUSION

The broader meanings of certain concepts relevant to the study were asserted, and the research paradigm and theory chosen were discussed. The conceptual framework has been chosen as theory for this study, and defended for its relevance. The varied data generation tools necessitated by action theory are interviews, observation and video historical materials that the researcher can use. The interpretive paradigm has been chosen and thoroughly engaged for this study as it is equally relevant to a qualitative research/study. The main research questions are; what formative assessment practices, strategies and tools do the university academics use when

facilitating a first year accounting module? How do the university academics use formative assessment strategies and tools when facilitating a first year accounting module? Why do the university academics use formative assessment strategies and tools when facilitating the first year accounting module? Chapter four will engage research design and methodology, research style, sampling, data collection plan and methods, ethical issues, validity and reliability, limitations and data analysis.

CHAPTER FOUR

4 Research Design and Methodology

4.1. INTRODUCTION

The main objective of the study was to gather in-depth information on the formative assessment practices, strategies and tools by university academics facilitating a first year accounting module. Reliability has to do with trustworthiness whilst validity is an attribute that refers to the appropriateness of the inference (Welman & Kruger, 1999). The context of the study is the accounting facilitators facilitating at one university in South Africa (purposive sampling). This chapter will present the research design and methodology, ethical issues, limitations, data generation plan, sampling and issues of validity and reliability as well as data analysis. Grounded analysis is employed to analyse data generated through document analysis, observation and interviews.

4.2. Research Design and Methodology

4.2.1. Case study

This study is aimed at gathering in-depth information on formative assessment practices, strategies and tools and showing what the accounting facilitator can do with formative assessment strategies and tools. The researcher has chosen the case study as a style of research on the basis of the facilitators facilitating accounting in one university in South Africa. A case study is a persuasive method for probing the depth of context, viewpoints and making the topic (formative assessment practices, strategies and tools) an ideal subject (Ambert *et al*, 1995). A case study is useful in trying to test theoretical models by using them in real world situation. According to Welman and Kruger (1999) case study research is directed at understanding the uniqueness and idiosyncrasy of a particular case in all its complexity. A case study is an intensive analysis of a single unit or smaller numbers of units, where by the researcher aims to understand a larger class of similar units (Gerring & Seawright, 2008).

In this study the single unit is ten university academics facilitating a first year accounting module using formative assessment strategies and tools. The main contribution of the case study in qualitative research is a discussion of policies and systems – wide featured with observation of realities of schooling (Brock – Utne, 1996). Observations and interviews are techniques of

constructing a case study as it is an essential part of qualitative study (Ambert *et al*, 1995). Most case studies generated data from relevant people but the researchers were more experienced on the field. This study is different to the extent that the researcher is the students doing research on highly experienced individuals on the field of accounting not formative assessment that should be noted. Information that will be generated about formative assessment practices, strategies and tools will help to understand practice and recognise student's results.

4.2.2. Observation and Interview.

These are the primary data generation methods for a qualitative study (Pan, Tan, Ragupathi, Booluck, Roop & Ip, 2009). Observation and semi – structured interviews were employed for this study and all the participants were observed once, and the lecturer provided other details such as course outlines. Participant A was lecturing while Participant B and C were tutoring. The researcher and Participant A had a discussion before the lecture, regarding model that is used in facilitating accounting and the participants were interviewed individually at different times. The voice recorder was used to record interview data. Participant B is clearly not familiar with certain concepts of formative assessment. They were interviewed once but the researcher had to return to them to verify certain information. It was not only because they said what he had expected, but it was not clear in terms of what other formative assessment resources they use except those stipulated in the course outline. Liedtka (1992) argues that, personal interviews along with observation are appropriate for exploratory and complicated theory building research.

Observation and interviews present valuable insight into perceptions of the participants with regard to the meaning of their experiences (Human, 2009). Observations collect information without affecting what is being observed, and the researcher is expected to keep his or her expectations under control (Welman & Kruger, 1999). Patton and Cochran (2002) argued that, observation is the best method of generating data when the researcher wants to understand the full complexity of the situation. Observations in this study were on assessment of first year students of accounting, in terms of what formative assessment resources facilitators use to assess the students. Observation helped to minimise discrepancies between what was said and actually happened.

Participants were observed while facilitating Accounting 101. The topics observed were Property, Plant and equipment, Inventory Asset, Trade Receivables and Trade Payables. The participants chose the topics and dates when they would be available for observations. The

researcher observed ten participants; four lecturers and six tutors of Accounting 101, doing tutorials on concept tests, homework corrections and unseen questions, and the tutors helped students where they experienced problems when doing exercises from the question book. The observations of the lecturers lasted for two hours each while observation of the tutors lasted for one hour except one tutor lasted for more than one hour because students had experienced difficulties in doing homework and they had questions regarding clarity. The tutors were working with small groups while the lecturers were working with the whole group of students. The researcher focused on what formative assessment practices, strategies and tools were employed by university academics facilitating a first year accounting module. The focus was on the formative assessment strategies and how they were implemented during instruction. The aim was to gather information on what formative assessment strategies and tools the participants use during instruction to assess accounting students, and how the participants implement the formative assessment strategies and tools.

Interviews should be recognised as everyday conversation but specifically focusing on the needs of the research data (Patton & Cochran, 2002). Semi – structured interviews make use of open – ended structured questions and responses. Liedtka (1992) claims that, interviews allow the researcher to capture in all its richness, much of the responses of the interviewee in all its convolutions. It is unlikely for an interviewee to share the world perspectives of the researcher. Human (2009) argued that the researcher should avoid asking questions or say anything that may be construed as a desired response. It should be acknowledged that participants are human beings, so issues such as sensitivity and creativity cannot be formalised as interviews as they are an art rather than a science (Human, 2009).

Participants or interviewees should be seen as story tellers rather than respondents and are expected to share their understanding in their own words. Interviews should be seen as a social activity aimed at gathering diversified formal understanding of a particular topic. Interviews were carried out in a conversational manner guided by an interview guide designed by the researcher (Du Plessis *et al*, 2011). Interviews differ from everyday conversation because they are conducted in a most rigorous way to ensure the reliability and validity issues of research (Patton & Cochran, 2002). Human (2009) argued that the quality of information obtained during interviews depends on the nature of the interviewee and interviewer relationship. In a qualitative study interviews aim to be flexible as it is lacking in prior assumptions whilst illuminating the practical and live experience of the participants (Human, 2009). Interviews allow and emphasise

the importance of participants sharing their experiences. Interviews and observation are necessitated by the theory as varied data collection tools of which the researcher can make use (Jonassen & Rohrer - Murphy, 1999). The aim of observation in this study is to gather first-hand information of what is happening in the lecture theatres. Interviews were used to gather the feelings and implications of using formative assessment resources in facilitating accounting and to verify certain factors.

Participants were also interviewed in the form of a reflection where they justified their actions. Most of the interviews lasted for an hour and they were conducted during the times chosen by the participants. Certain concepts had to be explained to the participants, which resulted in other interviews taking more than an hour. Interviews were conducted at the lecturers' offices and tutors asked for the use of the tutorial classes. Interviews were voice recorded to ensure accuracy in gathering all the information and was transcribed by the researcher. The researcher tried to link the research questions with the responses of the participants. The data generated will be interpreted in chapter five with the aid of literature, and is available on the annexure list.

4.2.3. Context and Sampling: ten accounting university facilitators (purposive sampling) (4 lecturers and six tutors from two campuses of one university)

The context in which the study is conducted is university academics facilitating a first year accounting module. Lecture theatres and tutorial classes were used for observations. Facilitators such as lecturers were interviewed in their offices while tutors were interviewed in the lecture theatres after the observations. The university is located in KwaZulu Natal suburban area which accommodates students from all areas in our country and international. The lecture theatres are multi diverse, where the participant stands in front of the students on the podium. One university in South Africa was chosen because it was closer to the researcher, and had been offering a Bachelor of Education for a number of years, with experienced facilitators. The sample is very important because the researcher learned how and why facilitators behave, think, and make meaning as they do during their facilitations (Ambert, 1995). Facilitators were chosen with the aim of gathering information from a sample that is actually working with students. Facilitators were purposively selected because they are facilitating accounting at one university in South Africa and they were the most accessible participants. The researcher approached the university being studied and the course coordinator of accounting, who gave permission to conduct and approach the recommended participants.

One could ask why one would utilise a small sample for an important study, but it may produce rich data due to intensive engagement between participants and researcher (Human, 2009). The quality of knowledge and information is not based on the number as this is not a quantitative research but what has been seen by the researcher and argued by scholars and participants. Participants generate knowledge and information while facilitating accounting 101. To answer this question qualitative research seeks depth not breadth (Ambert *et al*, 1995). A smaller sample is suitable for a qualitative study as it makes it easier to rigorously widen and strengthen the understanding of teaching and learning accounting (Postlethwaite, 2005). Sampling in a qualitative study is usually purposive because participants selected for a study are likely to generate valuable data (Patton & Cochran, 2002). The aim is to gather information from relevant people (accounting facilitators), and purposive sampling will be used as this method focuses on participants who are information – rich and accessible to the researcher, as they are facilitating the subject and are preparing future accountant, that will have to apply formative assessment. Their experiences will have an impact on how accounting is taught at all levels.

According to Gerring and Seawright (2008) purposive sampling is suitable for a case study. The aim in using purposive sampling in a case study research is to describe and capture the research findings (Postlethwaite, 2005). Using the first year university accounting facilitators will change the classroom practice as it will also develop formative assessment practices, strategies and tools. Under qualitative study, sampling is smaller and does not relatively represent the wider population and it is very difficult to generalise the findings (Patton & Cochran, 2002). This is the challenge with purposive sampling when using few participants because the researcher may generalise for the entire community of the context (accounting facilitation) using practices and experience of only a few participants.

4.3. Data generation

The researcher generated and interpreted data whilst being aware of the need to be empathic and open in communication as it is culturally sensitive (Human, 2009). The main objective of the data generated was to identify and understand formative assessment practices, strategies and tools used by university academics facilitating a first year accounting module. Data generation has been guided by curricular spider concepts which were identified from literature review. Document analysis, lecture observations and semi - structured interviews were employed to generate data. Participants were studied because the objective according to the interpretive

approach of research is to piece together people's words through observation, interviews and documents into a coherent picture expressed through the voices and actions of the participants (Trauth & Jessup, 2000). Qualitative research requires the use of a variety of data generation instruments. Each main research question had an instrument to measure each objective of the study. For instance to the question of *What formative assessment practices, strategies and tools do the university academics use when facilitating a first year accounting module?* Document analysis and observations as well as semi-structured interviews were used to generate and answer the question of what formative assessment strategies and tools used by facilitators. *How do the university academics use formative assessment strategies and tools when facilitating a first year accounting module?* This was observed by the researcher during facilitation; observing the practices such as concepts explanations and how exercises and activities were conducted. *Why do the university academics use formative assessment strategies and tools when facilitating first year accounting module?* To answer the how question semi-structured interviews were helpful because that was when the facilitators had to explain and justify their practices.

Documents were obtained from the lecturers, which stipulated how and what should be assessed. Documents such as lecture manuals, course outlines, mark lists, assessment plans and policy documents, accessible from the university and lecturers, were also analysed. The researcher focused on and looked for assessment strategies and tools used by university academics in facilitating a first year accounting module. The documents acknowledge different forms of assessment and suggested how they should be used. They were analysed before lecture observations and lecturers' interviews and lecturers were observed and later interviewed. Observations provide clear live experiences of what is happening in the lecture theatres. The researcher used the observation schedule as a tool to guide the observation and to discover material that was not mentioned during the interview process. Everything was written down verbatim without checking the relevance. Semi-structured interviews enabled participants to explain in detail their views on the topic. There was an interview schedule designed with closed and open ended questions. Semi-structured interviews were conducted with the aim of gathering in-depth information about the use of formative assessment resources in assessing first year accounting students.

4.4. Data production

The participants were observed and interviewed at their own convenient times, expressing their opinions as well as experiences as a form of reflection. Documents from the accounting coordinator from the university were analysed and the participants were observed during the lecture and tutorials. The researcher collected data from the participants through observations, interviews and discussion. They were analysed before lecture observations and lecturers' interviews. Lecturers were observed and interviewed later. The researcher observed ten participants (facilitations) which comprised of four lectures and 6 tutorials. The lectures were two hours in duration whilst the tutorials were only one hour each, but sometimes tutorials took longer than one hour because students had questions and some experienced problems when doing the homework.

4.5. Data analysis

According to Cuban and Spiliopoulos (2010) grounded analysis is best suited for exploratory research and consequently was used by the researcher. According to grounded analysis the researcher generated data without a theory but was guided by theoretical concepts identified from literature readings. Curricular spider web (theoretical concepts) helped the researcher to generate data and identify the themes using open coding. This is a process of gleaning themes about participants' activities, along with views of other scholars in a particular field (Cuban & Spiliopoulos, 2010). Data generated have been analysed and compared with the views of the scholars in the field of formative assessment. Grounded analysis allows the researcher to develop the themes across the participants' data, where by crucial issues were underlined (Cuban & Spiliopoulos, 2010). The researcher went to the field without expectations but guided by theoretical concepts.

Grounded analysis assesses the categories related to data through the following criteria fit and relevance, workability and modifiability (Calman, 2006). Open coding has been applied to develop themes, which refers to the process of generating initial themes and categories from the data (Calman, 2006). One could call this open coding a method of sorting out local meanings of the findings (Trauth & Jessup, 2000). The aim is to deepen the meaning of the facilitator's formative assessment practices, strategies and tools when assessing first year accounting students. The analysis of data generated will be supported by literature reviewed by the

researcher. Data analysis may also include formal and informal documentation, observation, interviews and even psychoanalysis (Jonassen & Rohrer - Murphy, 1999).

Data generation methods of grounded analysis are in-depth interviews and observation (Calman, 2006). “Literature can be used as ‘data’ and constantly compared with the emerging categories to be integrated in the theory” (Glaser, 1992) cited by (Calman, 2006, p.13). The researcher of this study has adopted an interpretive approach guided by pillars of interpretive approach/research such as problem-and-method construction, inquiry as process, participant perspectives, participant constructs and reflexivity of the researcher. Qualitative research allows data to be analysed through research questions, method of data collection, and what was appropriate to achieve the research objectives (Johnson & Harris, 2002). Data generated must be linked to the theory either existing or new when it is interpreted (Ambert *et al*, 1995). The researcher will engage data thoroughly supported by literature, theory, and paradigm. The interpretive approach integrates the process of generating data and analysis (Human, 2009). Implementation of the above-mentioned methods of data analysis will be identified from the discussion topic (chapter five).

4.6. Ethical issues

The researcher gave the participants a consent letter to sign voluntarily to ensure that the rights of the facilitators participating in the research are not compromised in any way and permission was obtained from the University for the Case being studied. The researcher applied for ethical clearance from the faculty dean of education and the coordinator for accounting from the participating university. The participants were given a letter of consent to sign, containing details of the study with the option of participating and/ or withdrawing at any given time of the research. All participants agreed and signed to voluntarily participate in the research. Participants were asked to read the letter to ensure that they understand what they were signing and that they did so under their own volition. According to Patton and Cochran (2002) everyone participating in the research should freely consent to participate, without being unfairly pressurised meaning that they must be informed of the details of the research and that if they withdraw it is not going to affect their employment.

Pseudonyms, “Participant A, B, C, D, E, F, G, H, I & J” have been used to replace the birth names of the participants. It is very important to protect the identity of the participant (Patton & Cochran, 2002). There are two ethical issues that were mostly considered for this study:

Anonymity and confidentiality which were assured. The researcher, acknowledging the ethical issues of the interview process shall view the interview as an intervention and a comfortable process as well as also providing support during and at the conclusion (Liedtka, 1992). Human (2009) acknowledged that researchers can be ethically conflicted because qualitative research involves personal issues and lives of participants. Perceptions can be contradicted when meanings are being constructed by the participants and researcher because they have different interpretations. The researcher generated data without assistance from the participants except participating through observations, interviews and discussion. The study has ensured *autonomy*, *nonmaleficence* and *beneficence* as the key ethical principles, but more especially it was benefiting the sample because they had to think deeply about formative assessment practices, strategies and tools.

4.7. Validity/ Reliability / Trustworthiness

Ambert *et al* (1995) argued that issues of validity and reliability are not equally important across qualitative research but are of paramount importance to a quantitative study. Multiple methods of generating data within one study check out against validity of the researcher's interpretations (Ambert *et al*, 1995). For this study document analysis, observations and interviews were employed to ensure validity of the data generated. Brock – Utne, (1996) argues that, there are problems of validity and reliability in qualitative research within education, of which the main concern is based on posing the right research questions. Interview questions were checked by the panel when the researcher defended the proposal to the panel.

Postlethwaite (2005) defined reliability as a point to which a measures method gives consistent results. What is written in course outlines and observed during interviews as well as views mentioned during interviews concur. Reliability measures the end results while validity examines the process (Postlethwaite, 2005). Reliability is the relative absence of haphazard errors of measurement (Brock – Utne, 1996). Brock – Utne (1996) prefers apparent validity, because it is closely linked with observation and it obviously provides valid data. Validity is achieved through measuring what was intended (Postlethwaite, 2005). The researcher must take over the function of the control group to rule out counter explanations (Welman & Kruger, 1999). Interview study in an interpretive approach ensures semantic and construct validity (Liedtka, 1992).

With regard to validity and reliability of the case study; it is a predictive study because the researcher anticipates the positive results of the investigation (Welman & Kruger, 1999). To ensure validity the research should be based on formative assessment practices, strategies and tools by university academics facilitating a first year accounting module but more especially when assessing accounting students. Voice-audio recordings were used in order to ensure the high level of validity and the participants were given an opportunity to read the findings before they are finalised to validate the findings. In trying to increase validity of the findings the researcher decided to use more than one method of data generation; data generated through reading documents such as course outlines and prescribed books, observing lectures and interviewing four lecturers.

4.8. Limitations

It should be acknowledged that the researcher is an outsider, and he is not studying to become an accountant. The small number included in the sample could be a limitation on generalisation (Human, 2009). Participants were assessing first year accounting students whom the researcher has never previously met. It is difficult to tell how far the findings are biased by the opinions of the researcher (Patton & Cochran, 2002). When the researcher had to explain certain questions, biased answers were given because the participant was influenced by the explanation of the researcher. The researcher has used the participants that are experienced and inexperienced on the field of accounting. What should be noted is that the participants are not experienced on the field of formative assessment.

4.9. CONCLUSION

A case study allowed the researcher to generate information from one particular context generalising as purposive sampling guided by the researcher that data generated through purposive sampling does not represent the wider population. This means the data generated does not represent accounting facilitators all over the world. The objective was to explore formative assessment practices, strategies and tools used by university academics facilitating a first year accounting module. Ethical issues such as permission, clearance use of original names of the participants and the rights of the participants were protected and ensured by the researcher. Some limitations of the study have been minimised for the progress of the study. A case study

necessitated the use of observation and semi-structured interviews to generate data. Data generated will be reported and discussed in the next chapter.

,CHAPTER FIVE

Findings and Discussion

5.1. INTRODUCTION

Findings are generated through document analysis, observations and interviews of four accounting 101 lecturers and six tutors of accounting 101 in one university in South Africa. Data will be reported in this chapter using themes and categories which emerged from the data generated. The themes and categories generated from the data are based on the formative assessment practices, strategies and tools by university academics facilitating a first year accounting module. In presenting and interpreting the data, the researcher will ensure that the voices of the participants are not lost. Therefore, verbatim quotations are included in the data presentation.

5.2. Themes and categories emerged from data are as follows:

1. Practices of formative assessment in a first year accounting module.
2. The importance of formative assessment practices, strategies and tools in accounting facilitation.
3. Formative assessment strategies and tools employed during facilitation of the accounting module
4. Different Learning outcomes to be achieved by students through engaging different formative assessment strategies and tools.
5. Formative assessment strategies and tools that are critically important when assessing first year accounting students

5.3. THEME ONE: PRACTICES OF FORMATIVE ASSESSMENT IN A FIRST YEAR ACCOUNTING MODULE.

The findings suggest that university accounting is facilitated by formative assessment strategies and tools. Facilitators use different strategies and tools when delivering the content of accounting and there are different reasons for formative assessment practice through the use of strategies and tools. Formative assessment practice strategies and tools are planned prior to the lesson. The data generated suggests that formative assessment practice, strategies and tools have an impact on instruction/facilitation.

Facilitation of accounting at the university level of studies is dominated by the following formative assessment practice, strategies and tools; *power point presentations, electronic portfolio, spreadsheets, homework, exercises, concept tests, case studies, multiple-choice, company visits, assignments, self-assessment, projects, quizzes, questionnaires, tests, unseen tutorial questions, work-out examples-objective questions, errors(its whereby the facilitator give students an activity with errors to be rectified by students), calculations, oral presentation, group-work, written report, tasks, discussion & seminars, problem-solving, peer-assessment, debate and oral questioning.*

The introduction of the topic and the content is facilitated by oral questioning, discussions, oral presentation, case studies and calculations. Following a particular model that is based on the needs of the students of the subject where competence is identified and classified, facilitators plan how they will facilitate and assess students before facilitation. Students were being asked questions that recalled previous knowledge. The lectures were interactive because students were engaged through questions and calculations. Questions engage the attention of the students, persuades them to think about the topic, and engages them in the lesson, as well as signals the important content to be learned and comprehended (McMillan, 2011). Questioning is ideological in nature because facilitators and students cannot see and touch it but engaged students during facilitation.

Formative assessment strategies such as oral questions are used to interact and engage students in instruction. According to Participant A, formative assessment strategies are used; *“To interact with students and identify areas that need more clarity for students”*. Questioning encourages student interaction because students were asked oral questions which introduced discussion between student and the facilitator, and between students with other students, and elicited unseen questions. Facilitators can ask students open-ended questions that require them to demonstrate an in-depth understanding of the content. Oral questioning is useful in trying to monitor the student acquired knowledge during instruction (McMillan, 2011). Participant D argued that, questioning helps to engage students in the debate, discussion and to seek clarity, *“Ask students questions during the instruction so that discussion will emerge”*. What can be deduced from these participants is that the aim of formatively assessing students is to interact with students, direct the lesson, and identifies areas that need further explanation. According to Shermis (1953), formative assessment is about questions to be asked during the lesson in order to direct the lesson.

The lecturer read information from the textbook, and proceeded to discuss issues with students. Participant A, said; *“Critical thinking and interpersonal skill are challenged and improved in discussions and student seminar.”* In accounting discussions are conducted through designing questions for group engagement between the facilitator and students (Jones, 2006). Peer groups help students through providing an informal forum (seminar) in which new ideas are discussed and assimilated as well as peer assessment and reflection (Davis, 2009). According to Participant D, *“Question and answer drive to discussion and comments as a result this helps students to critic information at hand”*. Discussions follow after students engaged the questions when comparing their answers with peers during assessment. Assessment is for students so that their logical thought and background of the subject accounting is challenged.

The lecturer and students engage in exercises from the prescribed question book as suggested in the course outline. Participant A also articulated that formative assessments strategies such as exercise are used; *“To identify whether students were able to do the calculations and activity thus will ensure attainment of the learning outcomes”*. Hobson (1997) argues that, classroom activities assess students’ content knowledge and processes of the subject. When the lecturer asks students to do the calculations on the smart board, *“They are expected to follow the steps provided”* (Participant D). Facilitators assess students for different reasons but the main reason

is to help the student learn. Participant G, states *“Through giving students work to do during the lecture in order to obtain information from the students on how are they copying with the content at hand.* Students engage in exercises from the question book in order to check their level of knowledge of the content attained.

There is a range of activities that students engage in during the lectures and tutorials which challenge knowledge obtained during facilitation. These activities keep students working which is a basic requirement of accounting as it is a practical subject. According to Participant B; *“After every facilitation process I give students class activity and after every unit. I give them class test”*. According to McLaney and Atrill (2012) there is interspersed assessment material that is designed to stimulate the sort of quick-fire questions the lecturer or facilitator might throw during the lecture, and the aim to is to check whether the students learned what has been covered through doing this. With reference to participant I, *“Students engage assessment activities throughout the tutorial, as it is the matter of giving students tasks, group and individual work, oral presentation in the tutorial and so that they will be kept working”*.

Students write the test after the lecture on the following day after the tutorials. A test is an instrument that proposes a sequence of tasks in the form of questions to which a student is to respond (Postlethwaite, 2005). After the lecture the students will split into their small groups for tutorials for the next period. According to Participant F tutorials are an important component of learning and facilitating accounting, and his style is to *“Facilitate the tutorial through hands-on tasks”*. During tutorials students start by writing a concept test which is a short test that they write at the beginning of each tutorial. In Accounting 101 students write a concept test at the beginning of every tutorial which is formative assessment and is a test that is based on concepts learned and discussed during the lecture.

The aim of writing a concept test is to identify if students are able to recall, apply and interpret the concepts discussed during the lecture (Kew & Watson, 2013). Participant E affirms that, *“Tutorial tests prove the exact efforts of an individual while in other strategies students can copy from others”*. Different university academics facilitating accounting named the test as a core part of facilitation. Participant I argued that he, *“Administer short test to check level of attainment of the work done during the lectures and the tutorials”*. A formative test is more useful than a summative test because it is informing the day-to-day instructional decision making, for instance

it enables the facilitators to adjust their facilitating methods, and maximises students' learning (Kubiszyn & Borich, 2009).

During tutorials for Accounting 101 students hand in their homework, and discuss problems they encountered when they were doing it. The tutor gave students tutorial questions as an exercise to be done in the tutorial in small groups. Group activities in accounting facilitation are suggested at the end of each chapter as they particularly aim to encourage participation and interaction (Jones, 2006). Students also engaged in unseen questions, planned by tutors, together as a group. In accounting these assessment materials comprise numerical and discussion questions (Jones, 2006).

Participant H uses formative assessment, *“By asking questions during facilitation, give students exercises and homework and also divide them according to groups and as well as also allow students to make oral presentations, and observe them”*. Presentations and written reports are assessed through the rubric, whereby the facilitator will give students the topic and the rubric as a strategy of ensuring students research and present relevant information. The rubric could also be used for marking the work of the students. Participant G argued that, *“Rubric: I apply it when assessing oral presentations as well as written reports. I give it to the students so that they will see what is expected of them when doing orals, and also give them instructions so that they guide them”*. The rubric serves as a guideline for students and the facilitator during assessment.

Students were given a case study taken from the news paper which entailed a problem faced by an accounting firm that they had to solve. There are other tools used to apply knowledge, for instance news papers are used to engage case studies and problem-solving. Participant D asserts that, *“Cases studies are given to students to familiarises themselves with accounting as a profession”*. He also argued that, *“Problem-solving as a strategy is applied through case studies from the news papers and downloaded from internet”*. Case studies are a useful way of keeping the subject up to date and relevant, as they are a story or situation that illustrates a general problem or a particular principle (Conradie, Kirsch & Moyce, 2013). Strategies such as case studies and problem-solving are used concomitantly because the problem could be taken from newspaper articles in the form of a case study.

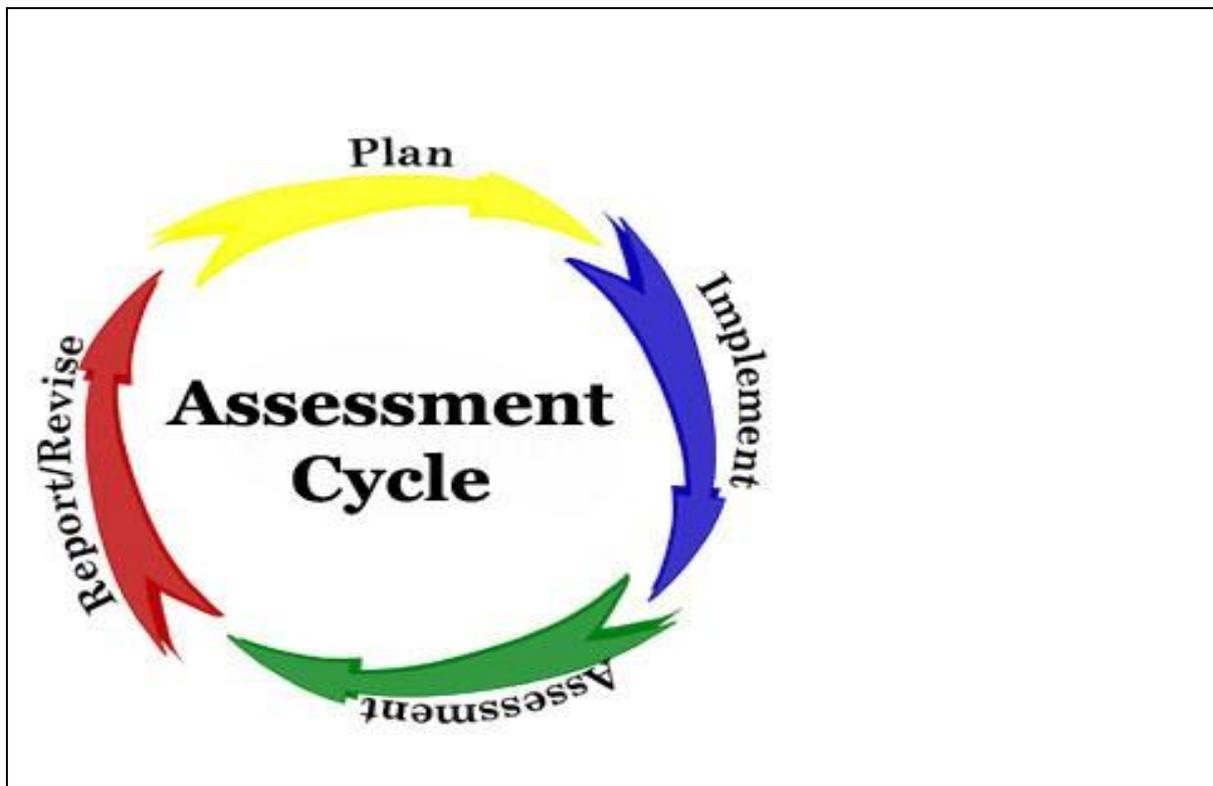
With reference to Participant C; formative assessment is implemented through questions and exercises from the book and other strategies are created by tutors, “*Towards the end of the chapter students engage tutorials where they will do questions*”. There is end-of-chapter assessment material such as review questions and exercises, that are designed for discussion within the lecture and intended to help students to assess how well they recall and critically evaluate the core terms and concepts covered (McLaney & Atrill, 2012). The facilitator prepares different strategies for students one being exercises that have errors to be rectified by students. Formative assessment can be used to introduce the topic, engage students in facilitation, and to sum up the topic covered on a day where students are given homework.

At the end of the lecture students are given homework which is an opportunity for students to assess their acquired knowledge of the work done during instruction in a familiar or unfamiliar context (Alexander, Bhayat, Hendricks, Litshani & Mashinini, 2013). There are different methods and tools that can help students do their homework which can, for example be done electronically whereby students are given tasks and questions are on a particular website (Online homework version) (Kieso, Weygandt and Warfield, 2011). Students are given an opportunity to identify what they have learned and problems they experienced through doing the homework. Students engage in the process of self-reflection. Siedel and Shavelson (2007) argue that homework is an effective facilitation component that can also be used for meta-analysis. It is ideological to the extent that it is designed for students to self-assess and to help students realise whether or not they have grasped the topic.

A test is also conducted covering the whole chapter, checking if students do recall what has been taught. Sharkey and Murnane (2006) argue for the use of computer based formative assessments practices, strategies and tools as online assessment can also be used by students to assess themselves, assess each other and obtain more information on a particular topic. Online peer assessment tasks provide meaningful feedback because students are in an anonymous environment where they can freely express their thoughts and ideas about other students’ work and interact with their facilitators in a space with less restrictions of time and location (Wen & Tsai, 2006). They can help each other with homework, whereby a student may ask other students to clarify a particular question. In the United Kingdom undergraduates use self-assessment for homework and in the classroom (Cummins & Davesne, 2009). Students are really assessing

themselves when doing homework because they do it alone at home/residence; challenging their recall and critical skill.

Assessment is planned prior the lesson/instruction and implemented during instruction. Students get feedback and they are expected to analyse and compare their responses. Researcher-participants conversations argue that, formative assessment strategies and tools are planned prior the lesson. There is a clear plan of how and when to implement the strategies and tools, but it is always during instruction, could be at the beginning, during and at the end. The cycle below shows the process of assessment.



5.3.1. Assessment, www.samford.edu

5.4. THEME TWO: THE IMPORTANCE OF FORMATIVE ASSESSMENT PRACTICES, STRATEGIES AND TOOLS IN ACCOUNTING FACILITATION.

Formative assessment strategies and tool are used for different reasons in facilitating accounting at the university level of education. Formative assessment is used to collect information about student progress or understanding, to modify instruction (Sato, Wei & Hammond, 2008). According to participant D, *“Accounting is a practical learning field so students should be given too many opportunities to apply their knowledge through strategies and tools, as well as the real life context of accounting ensure that students will become financial literate through appreciating the accounting embedded within this context*

Regarding formative assessment, participant G affirms its importance in saying, *“Because it monitors and support the learning process especially when students bring their own research about a particular topic given, therefore the facilitator will modify the work and give them the better way of understanding the particular solution effectively”*. The main aim of formative assessment is to support and help the students learn. The function of formative assessment is fed back to students’ and lecturers’ decision making of content and strategies of leaning (McMillan, 2011). According Sharkey and Murnane (2006) formative assessment is used to measure students’ skills and knowledge in a particular module, and can be used to adapt the instruction and student learning. Through engagement with participant J, it was noted that there are different skills that are being assessed and that should be assessed in accounting through formative assessment strategies and tools, *“It is critical in trying to develop the practical value of the module, and Measures the performance, processing and communication skill of students”*. All these statements acknowledge the importance of formative assessment practice, strategies and tools in facilitating accounting module.

In the broader context of accounting, students are expected to acknowledge and practice certain values. Participant F argues that it is important to assess students formatively, *“So that students will show awareness of issues of social justice and ethics”*. By following the generally accepted accounting principles the student will be showing his or her appreciation of these issues. There are certain skills that need to be learned by students which are learned through fine tuning

through formative assessment strategies and tools. According to Participant J; *“They should be able to work individually and contribute as team member in a group as a result certain skills and qualities are fined tuned through group activities”*. These skills will be tested in the workplace later in their accountancy life.

Participants articulated different reasons and argued about the impact of formative assessment practice in learning accounting as a module. Participant A argued that students need to be helped in order to achieve broader outcomes in the tougher coming content. Therefore there are *“Cognitive benefits when they solve problems”*. The questions of problem-solving activity include real-life problems, and also require cognitive skills within the context of accounting (Conradie, Kirsch & Moyce, 2013). Accounting as a subject/field requires students to solve problems that accountants face in their business life in order to have a picture of what is happening in a company. This formative assessment strategy helps students realise that their existing knowledge can be used to generate new knowledge and to solve unfamiliar problems (Killen, 2000). Knowledge (prior and existing) of the student is very important in problem-solving. The student is expected to search, investigate, establish similarities and relationships, and involve his/her skill to solve the problem (Callejo & Vila, 2009). The student is expected to be able to differentiate the kinds of problem-solving questions.

A student who performs poorly on one activity might perform better on another activity (Sharkey & Murnane, 2006). Tutorials are when and where students will engage assessment activities to identify problems and progress of the students by tutors. The performance of a student in an assignment will not be the same as in a test. To emphasise this point Participant A commented that *“Students perform well on tutorials because they receive personal help”*. Heritage (2008) cited by Marzano (2010, p.10) claims that, *“The purpose of formative assessment is to provide feedback to facilitators and student during the course of learning about the gap between students’ current and desired performance so that action can be taken to close the gap.”* Participant A said he assesses students because of wanting, *“To check the level of understanding before proceeding to the next chapter/task, encourage student interaction, improve the performance of the students, and improve independent writing skills through homework”*. A review by Black and William (1998) on Yorke (2003) formative assessment

works, it will be only successful if it advance student learning. Students' performance is expected to improve as they engage different formative assessment strategies and tools.

Sharkey and Murnane (2006) argue that, formative assessment results would contribute towards student learning only if facilitators pay attention to them. The course outline stipulates very clearly that tutors do not only teach but they have to identify problems and report them to the lecturer, reporting progress and areas where students need more clarity. Participant B said, *"During questioning responses of the student were showing confusion of concepts and statements"*. Questions attract the attention of the student, allow them to think about the topic, and engage students in the lesson, as well as signaling to the student the important content to be learned and comprehended (McMillan, 2011). Participant C, also argued that, *"this called for rectification of the error through explaining the concepts again and ask more question to make sure that they get the picture"*. When they ask question concepts will be intensively clarified.

According to Participant C; *"Concept test help us to identify whether the student understands and differentiate the concepts explained in the lecture"*. *Tutorial activities are done in order to deal with questions that student might have problems with during test and examinations"*. Students should be tested on their ability to solve problems using learned knowledge to work out what is further needed to solve the problem (Jones, 2006). This ability should be tested in line with evaluation aptitude, which is based on giving an opinion or explanation of the results of the problem solving task. Tests in accounting include testing of these skills; therefore they learn more about the topic during tutorials. Formative tests are more useful than summative tests because they are informing the day-to-day instructional decision making, which enables the facilitators to adjust their facilitating methods, and maximise students' learning (Kubiszyn & Borich, 2009). The aim is to prepare students for tests and examination. This is also happening when they engage with a case study because a case study informs students of the real life situations within the accounting field in businesses. Therefore case studies and problem-solving strategies help students learn accounting.

Participant C argued that, *"They get to see challenges that accountants and businesses face in their everyday business life."* Case studies test the communication skills that may involve writing or speaking, or both for instance a student may be asked to present controversial issues to a business audience (Jones, 2006). Students learn from the case study what is happening in the businesses and how problems of a particular nature are solved. Participant C said that, *"Tricky*

questions are very helpful in learning accounting because students get to see challenges that accountants and businesses face in their everyday business life". Problem-solving is the process of applying existing knowledge to unfamiliar circumstances with the aim of achieving knowledge (Killen, 2000). The word problem designates a situation that proposes a question whose answer is not instantly accessible to the solver (Callejo & Vila, 2009). Problem-solving questions are addressed using creative and critical thinking which validates that formative assessment is assessment for learning. It is in the facilitation context and facilitating pedagogies with the aim of developing learning (Tara, 2005). Formative assessment takes place during instruction with the aim of identifying the gap and suggesting improvement if there is a need. Therefore problem-solving help the facilitator to identify the gap between what has been learned and what students can do. The focus of formative assessment is the process of assessing and the use of feedback where learning and facilitating is the first priority. Students learn the content and context of accounting through assessment.

Participant C articulated that formative assessment strategies are utilized, *"So that attention of students is engaged and challenged so that they will reflect, express, and exchange their ideas about the task"*. Group-work promotes active learning rather than passive learning, because every student is given a role (Davis, 2009). Peer groups help students through providing an informal forum (seminar) in which new ideas are discussed and assimilated as well as peer assessment and reflection (Davis, 2009). Students engage new information as a group; they share their different ideas and learn from each other. Through group-work students become actively involved in their learning.

Participant B stipulated that formative assessment strategies are used; *"To check the level of understanding before proceeding to the next chapter/task"*. Textbooks provide exercises to be engaged by students in each and every accounting topic which is confirmed by participant F who argued that, *"Exercises serve as a revision of the chapter"*. Strategies such as exercises may include problems to be solved by students, and they are intended to challenge the student's conceptual analysis and judgment through identifying issues and problems and in evaluating alternatives (Kieso, Weygandt and Warfield, 2011). Problems challenge their thinking skills, therefore it is important for students to learn to challenge their abilities.

Formative assessment strategies and tools help students and facilitators; *“To check whether student have any prior knowledge and before the beginning of the topic through quizzes”*. The main aim of formative assessment is to close the “gap” between what students need to know and their current level of knowledge (McMillan, 2011). To emphasise this point Participant A said; *“Tutorial activities are done in order to deal with questions that student might have problems with during test and examinations”*. Quizzes are assessment strategies and tools that are used in education to measure growth in knowledge, abilities and /or skills (Murray, Johnson & Johnson, 2002). They entail fewer questions, are less difficult and require less time for completion than in a test.

Formative assessment strategies and tools help students learn accounting. Participant C asserts that, *“Students get an opportunity to see challenges that accountants and businesses face in their everyday business life”*. The questions such as problem-solving include real-life problems, and also require cognitive skills within the context of accounting (Conradie, Kirsch & Moyce, 2013). This strategy helps students realise that their existing knowledge can be used to new knowledge and to solve unfamiliar problems (Killen, 2000). Students are presented with real-life situations through case studies relating to a particular topic where they must draw on their personal experiences, peers, prior learning, and articulate positions to interpret, analyse and solve the problem(s) (Conradie, Kirsch & Moyce, 2013). Assessment in this instance serves as a strategy of introducing students to their future life, in this case as accountants.

The use of computers has enhanced self and peer assessment where students assess and assist each other through social networks such as Facebook, blogs, and electronic portfolios. The facilitator can also assist students when they are doing activities loaded on the internet and computer programs. The prime aim of self-assessment is to involve students in their own learning, to help them understand their skill levels and knowledge relating to their goals and to track students’ progress (Cummins & Davesne, 2009). Online peer assessment tasks provide meaningful feedback because students are in an anonymous environment where they can freely express their thoughts and ideas about other students’ work and interact with their facilitators in a space with less restrictions of time and location (Wen & Tsai, 2006). Ravitz (2002) argued that, the use of technology better supports ongoing feedback and assessment which tells that formative assessment is ongoing and is for learning because students learn from feedback.

5.5. THEME THREE: FORMATIVE ASSESSMENT STRATEGIES AND TOOLS EMPLOYED DURING FACILITATION OF THE ACCOUNTING MODULE.

STRATEGIES: power point presentation, electronic portfolios, spreadsheets, homework, exercises, group assessment, concept tests, case studies, multiple choice, company visits, assignments, projects, quizzes, questionnaires, tests, unseen tutorial questions, work-out examples-objective questions, errors, calculations, oral presentations, group-work, written reports, tasks, discussion and seminars, problem-solving, self and peer – assessment, debate, oral questioning.

TOOLS: Accounting book (question book and the text book), rubric, workbook, CD for PASTEL, smart board, desk top computer, lap top, microphone, chalk board, projector, interactive whiteboard, special markers, spreadsheets, overhead projector, library, charts, newspaper, mind map, online tool (Moodle), role play, handouts, businesses, assessment checklist, The Talking Point, transparencies and worksheet.

Facilitators used different tools to present content and practice formative assessment strategies. Mind maps and transparencies were used to present concepts and the accounting cycle. A rubric is used to mark written assignments of the students which were given to students and served as a guideline for students and facilitators. Online tools such as Moodle and discussion forums were used by students to discuss topics and exercises which are also used to do research. The overhead projector and LCD were used by facilitators and students to assist in presentations. The accounting question book is invaluable because it contains previous examination questions and exercises.

Facilitators used a variety of formative assessment strategies and tools when assessing accounting students. The course outline specified clearly which assessment strategies to be used by facilitators. The application of these formative assessment strategies and tools was appropriate to the extent that they were applied with ease and learning outcomes were achieved. Facilitators used relevant formative assessment strategies and tools in assessing and assisting students achieve learning outcomes.

The challenges of facilitators and students of storing work done or having evidence have been improved by the introduction of electronic portfolios. Electronic portfolios help the student to store their work electronically in a secure Web site or shared server (Suskie, 2009). An electronic portfolio is defined as a collection of student's work with a purpose of making it available on the World Wide Web or a recordable CD-ROM (Cummins & Davesne, 2009). The student can always return to the portfolio and check how a particular exercise was done and learn from the portfolio.

A spreadsheet is a computerised version of a manual worksheet, with a matrix of numbers arranged in rows and columns that facilitates calculations (Sharp, 2009). The explanation of figures presented on the spreadsheet is enabled easily and enables the computers to send the spreadsheet through Microsoft excel. An interactive white board was also used, which is a touch-sensitive screen that is commonly white and resembles a dry-eraser board (Sharp, 2009). Facilitators wrote ideas and activities to be done by students during instruction and it was also used to display power point presentations. PPP is a tool used to turn ideas into powerful presentations and displays information in the form of slides containing slides graphics, sound and animation (Sharp, 2009). Power point presentation is used with a liquid crystal display projection panel. Facilitators also used the overhead projector to display enlarged text such as questions, calculations and case studies on a screen. There are search engines such as Google that are used by students to do research for assignments, and also facilitate online learning. There is a text book and question book prescribed in the course outline to be used during facilitation and assessment.

Exercises could be conducted in different ways, for instance pre-instructional, where the facilitator planned to evaluate current student knowledge and skills before formal instruction (McMillan, 2011). This tells that they are used as an introduction for the next instruction. According to McLaney and Atrill (2012) there is interspersed assessment material that is designed to stimulate the sort of quick-fire questions the facilitator might throw during the lecture, and the aim to is to check whether the students understood what has been covered. *"It is used to acquire information on the progress of students"* (Participant C). Participant B argued that *"formative assessment strategies such as exercises guide students, and provide students with the format and ways to arrive to the correct answer"*. Activities help the students to check if they are able to apply what they have learned during facilitation (McLaney & Atrill, 2012).

Activities may include problems to be solved by students, and they are intended to challenge the student's conceptual analysis and judgment through identifying issues and problems and in evaluating alternatives (Kieso, Weygandt and Warfield, 2011). The prime aim is to prepare students for the tests and examination; therefore it is of paramount importance to test students regularly before examination, because it will give an indication of how the student will perform in it (Hall *et al*, 2007). According to Participant D, "*A test proves the exact efforts of an individual student while in other methods students can copy from other students*". Therefore the effort cannot be observed but the researcher compared the students' achievement from the mark-sheet and analysis of test papers written by students. Pass mark for university students is 50 % , for that reason students worked hard to obtain this pass mark; two students obtained 82% very few students were able to reach 70 % whilst the large number obtain from 50% to 65 % in the test.

There is a surface problem-solving question that involves recall or comprehension skill on familiar cases, and there are also deep problem-solving questions that can be tackled by creativity whereby new and unfamiliar scenarios will be experienced during assessment but they all fall under accounting scope/context (Conradie, Kirsch & Moyce, 2013). When students are doing a case study they will understand the real world. Case studies present real-life situations relating to a particular topic to a student, where they must draw on their personal experiences, peers, prior learning, and articulate positions to interpret, analyse and solve the problem(s) (Conradie, Kirsch & Moyce, 2013).

Case studies are a story or situation that illustrates a general problem or a particular principle; entail a realistic situation that is about facts, dilemmas, and sequence of events. What can be deduced from the above discussion is that there are formative assessment strategies and tools that can be combined to assess students (case studies and problem-solving), and they are used with a particular aim for instance to familiarise students with the real-life of an accountant, and they become problem-solvers using existing knowledge to solve unfamiliar circumstances. With reference to Participant D, "*Case studies are given to students to familiarise themselves with accounting as a profession and introduce a particular concept*". The case studies can be taken from a newspaper or from the internet written about any accounting problem. Jones (2012) argued that, accounting can be also taught by the case studies because it has an ability to develop students' skills of analysis and evaluation.

This strategy is influenced by the number of students in the class, whereby if the facilitator has large number of students thus when the lecture will be more interactive through tools and discussions as well as issues. Students are given the opportunity to develop their understanding and judge their progress (self-assessment & peer-assessment) through engaging case studies. The case studies allowed the facilitators combine different formative assessment strategies and tools to deliver the content and assess students during the lecture. Observations showed that case studies can be used to introduce and teach a particular topic. It was also observed that case studies are also formative assessment strategy that helps the students learn the content, through reading individually (self-assessment) and then discuss the case studies in groups (peer-assessment) (Jones, 2012). Assessment in accounting contains unseen questions based on the case studies which test the ability of the students to think and analyse.

“Portfolio is a systematic and selective collection of student work that has been assembled to demonstrate the student’s motivation, academic growth, and level of achievement” (Cummins & Davesne, 2009, p.848). Through portfolio assessment students engage in a process of enquiry whereby they select, collect, describe and analyse evidence and reflect on what they have achieved, set new goals and devise strategies of achieving goals. Portfolios can now be assembled electronically where-by students store their work electronically in a secure Web site or shared server (Suskie, 2009). There are multiple benefits of using electronic portfolios as it encourages peer and group feedback and is interactive between students and facilitators, through online classrooms, discussion forums, chat rooms and social networks sites (Cummins & Davesne, 2009). Students are able to reflect on each others’ work, facilitators review the work of the students and students learn from each other as they interact and discuss concepts and content.

5.6. *THEME FOUR: DIFFERENT LEARNING OUTCOMES TO BE ACHIEVED BY STUDENTS THROUGH ENGAGING DIFFERENT FORMATIVE ASSESSMENT STRATEGIES AND TOOLS.*

Every topic or content of accounting has learning outcomes to be achieved by students which will be attained through engaging different formative assessment strategies. There are different learning outcomes stipulated by facilitators which are critically important in learning accounting as a discipline. According to Kew and Watson (2013) on the completion of the content Property, Plant and Equipment, and Value Added Tax students are expected to have achieved the

following learning outcomes: Define the terms Property, Plant and Equipment. Calculate the purchase and disposal of PPE. Record the purchase and disposal of an asset in the general ledger: PPE. Classify the assets; Describe the term Depreciation; Calculate and record depreciation. Adjust the carrying value. Measure PPE. Record the further expenditure on PPE. Calculate and disclose the effects of a change in estimate used when calculating the depreciation charge. Present and discuss information about the PPE in the financial statements in terms of GAAP. Differentiate the accounting procedures of the property when held as investment. Define VAT. Describe the effect of VAT on the financial statement. Record VAT in the books of the business. Illustrate the purchase of an asset with VAT inclusive. Prepare journal entries for all payments/purchases in cash. According to participant J, learning outcomes depend on the topic that has been done; meaning each topic has different learning outcomes. *“Currently we are doing limited liability as topic, so I will name the few related to limited liability; Analyse and record all relevant transaction related to companies, Prepare final ledger accounts and Prepare financial statements of the companies”*.

The above mentioned learning outcomes are linked with the content facilitated by participants. Learning outcomes are learner-centered in terms of what must be achieved by the students through doing during and after instruction. The term *learning* infers that, students should be able to do something after instruction rather than just memorising, rote learning, and cramming for examination (Reeves, Herrington & Oliver, 2004). More real-world abilities such as problem-solving, analysis and interpretation of financial statement improve learning of the content by students.

Verb phrases challenge the content matter for the student. The above-mentioned learning outcomes are measurable and attainable. According to Sharkey and Murnane (2006) formative assessment is used to measure students' skills and knowledge in a particular module, and can be used to adapt the instruction and student learning. Through observations students were able to do the calculations, and apply knowledge they have learned in analysing transactions and problem-solving. Consequently this means that action verbs identified in the learning outcomes are achievable and observable. The facilitator should assess students ensuring that students will achieve or obtain clear learning outcomes as outlined in each topic of accounting.

Learning outcomes describe what the students are expected and are able to demonstrate and should exhibit at the end of learning and after completing the activity (Kennedy, Hyland & Ryan, 2007). Students were told why they had to do the content of Property, Plant and Equipment as well as what they are going to learn and achieve from engaging assessment resources. According to Participant A, *“If students were able to do the calculations and activity thus will ensure attainment of the learning outcomes”*. Khoza (2013) argues that learning outcomes are used to drive the modules by facilitators. Participant C articulated the following as learning outcomes to be achieved by students through formative assessment practices; *“Define concepts, Differentiate, Identify errors, Solve problems, Recall prior knowledge, Calculate, Use existing knowledge to solve unfamiliar problems, Apply the format, Analyse and interpret, Comprehension, and Apply knowledge”*. Learning outcomes are used to express what is expected from the students in terms of what they should be able to do at the end of the instruction (Kennedy, Hyland & Ryan, 2007).

This feature (learning outcomes) asks the facilitator the critical question *Why Do You Assess Students?* Case studies familiarise students with the real life of an accountant and they begin to imagine what it will be like to work for an accounting firm. Whilst in problem-solving they solve real problems of an accountant, but both bring to light students with real life of companies. *“Actions are oriented towards goals”* according to Kaptelinin, Kuutti and Bannon (1995, p.193). Actions of the participants in this study are oriented by goals because facilitation involves content and objectives, aims and outcomes. According to Participant A, students are assessed to; *“improve independent writing skills through homeworks*. Outcomes are based on what students should be able to do after instruction, so formative assessment assesses the abilities of students using the following strategies; exercises, group-work, presentations, questioning, tests, and assignments. In simple terms learning outcomes are the statements that stipulate what students are expected to do or what students should be able do after facilitation (Khoza, 2013). Learning outcomes describe what the students will learn, and are able to demonstrate, at the end of learning and after completing the activity (Kennedy, Hyland & Ryan, 2007). After completing any formative assessment strategy students are expected to demonstrate attainment of the learning outcome. With regard to this study students were able to describe concepts and solved problems from the case study.

To answer the question of what learning outcomes ought to be achieved by students during assessment, participant B named the following as what students should be able to do, and be assessed on; *“Student ability, Evaluate, and judge as well as deal with ambiguity, Improve communication skills and writing skills, Interpersonal skills, Conducting research, Discussion, and Cognitive thinking”*. There are learning outcomes that are planned before instruction takes place (intended outcomes), implemented outcomes are assessed during instruction and they steer the instruction, and lastly there are attained outcomes that are achieved by students through observation or measurements after instruction (Khoza, 2013). Students are expected to be able to use communication skills to communicate business information through accounting procedures. Writing skills such as plotting and sequencing the financial statements are required. The ability of the students is measured by completion of particular tasks and attainment in those tasks. Student ability is also measurable through problem-solving that students engage in during facilitation. A formative assessment strategy such as conducting research assignment is measured by rubrics. Interpersonal skills are observable when students are engaged in group-work whereby the facilitator is moving around observing how students work, through the applicability of all the roles of group members during discussion and presentation of the task. Therefore one can conclude by saying learning outcomes specified by participants are measurable and observable through formative assessment strategies.

Formative assessment as assessment for learning (for each FAR there is an aim of using it). This is a controversial issue between those that are interested in assessment. It is critical because facilitators are expected to think about why they assess students, and to question if their assessment strategies are going to help the student to learn the content. This says when you give a student a test there must be something that you want them to learn from it. For example a task of calculating VAT when you buy and sell assets must be known by students who should be able to calculate VAT Input and VAT Output. Ability is being assessed rather than knowledge. Cowie and Bell (1999) argue that, within education, the purpose of formative assessment is to inform and improve facilitating programs and students’ on – going learning. Participant A articulated that; *“Every time when you facilitates a topic in accounting assessment is going to be used to emphasise certain point and to make it easy for students to understand certain concepts”*. Learning is the prime aim of using formative assessment.

To the question of why use formative assessment strategies and tools in a particular way Participant B stipulated that, *“Strategies are determined by learning outcomes; if the learning outcome says they should be able to analyse, then I should give them task of analysis and interpretation where they will be given previous and current ratios for a particular business.”* Formative assessment is the once-in-a while activity or an every-single-minute activity which promotes students’ mastery of a truly significant curricular aim (Suskie, 2009). There is end-of-chapter assessment material such as review questions and exercises, that are designed for discussion within the facilitation and intended to help student to assess how well they recall and critically evaluate the core terms and concepts covered (McLaney & Atrill, 2012). This means learning outcomes determine assessment resources and method. Therefore learning outcomes are an integral part of assessment.

The initiators of assessment should be very clear about learning outcomes and not confuse them with objectives and aims. Facilitators have a responsibility to design assessment strategies and tools which will help students achieve higher order learning outcomes such as thinking like experts and to develop robust mental models of complex processes (Reeves, Herrington & Oliver, 2004). They must be achieved by students through assessment. Facilitators need to think about how the formative assessment strategies will help students achieve learning outcomes.

5.7. THEME FIVE: FORMATIVE ASSESSMENT STRATEGIES AND TOOLS CRITICALLY IMPORTANT IN ASSESSING FIRST YEAR ACCOUNTING STUDENTS.

There are formative assessment strategies and tools that are critical in assessing accounting students. Why could one assume that there are formative assessment strategies and tools that are critical in assessing accounting students? Strategies and tools have different functions or roles but mainly according to Participant J they ensure the application of the accounting art and principles, *“To ensure that students uses the art of interpreting data and the science of recording and posting data and subsequent preparation of financial statements within a disciplined system, Ensure that the principles of ethical behaviour, transparency and accountability are adhered to by students”*. Participants mentioned the following as critical when you assess accounting students; *Homework, research assignment, questioning, discussion, exercise, group-work, test, projects, group activities, exercises, problem-solving and case studies.* According to

participants these strategies are utilised for different reasons but they have their own benefits for students. Homework helps students to identify whether they learned what was being facilitated and encourages self-assessment and reflection. Cases studies familiarise students with real life issues of the accountant, such as the problems that they have to solve on a day to day basis. A research assignment provides additional and better opportunities for students of information or content. This statement is supported by Participant G, *“They find more information through research about a particular chapter and ask people from the accounting field and students who have done the module before”*.

Exercises analytically train and show students the calculations and plot the financial statements in accounting. Exercises are also critical in helping students identify the gap between what is learned and achieved. Tutorial tests help the facilitators in identifying whether students are able to define, identify and discuss the concepts learned. Group-work is critical in assessing students’ ability to work with others and division of labour as well as assuming and performing duties are useful activities. It is an opportunity for students to assess their acquired knowledge of the work done during instruction in a familiar or unfamiliar context (Alexander, Bhayat, Hendricks, Litshani & Mashinini, 2013). When Participant B asked during interviews which formative assessment strategies she could say are critical in assessing accounting students she argued that, the following are very important because the student is going to learn from them; *“Activities to be done during tutorials and homeworks”*. Participant C named the following as critical, *“Exercise, activities, problem-solving, case study, questions, and test”*. What is identified here is that activities or exercises are designed to assist the student to learn the content and concepts learned during the lecture. Exercises can be also used by the lecturer to reflect on his or her strategies of delivering the content. With reference to Participant F, reflection is important as it will show successes and failures of the instruction, *“Exercises verify and evaluate the success of the lecture”*.

Other questions include real-life problems, and also require cognitive skills within the context of accounting (Conradie, Kirsch & Moyce, 2013). Real-life problems according to Participant G are tackled through problem-solving, *“Non-routine and unseen problems challenges the thinking and analytical skills of students”*. If the student is able to do the exercise then the student has learned the content, and he or she will be able to tackle examination questions. Therefore this suggests that facilitators use a variety of formative assessment strategies to assess students in accounting. Through engagement of the formative assessment strategies and tools students are

expected to learn from them. There are learning outcomes to be achieved by students within the formative assessment practices, strategies and tools.

Participant A articulated that he uses company visits to assist and assess students. Through this they understand what they were told and learnt about at the university. They familiarise themselves with the day to day activities of an accountant. Participant B, says “*Students are also asked to visit the companies and conduct the research and present their findings to their fellow students*”. Their research could be based on a particular topic in Accounting 101 as a module, as this year students were asked to analyse the internal control systems and ethics of a company. Company visits entail learning accounting from the professionals where students become acquainted with career opportunities. Students create relationships with the companies which in future will be useful when they will be looking for companies to serve the articles.

Participants encouraged the use of the test in assessing students for learning. Participant D argued that, “*On practical basis, a test proves the exact effort of an individual student while in other strategies student can copy from others. Test questions test challenges the ability of the individual students. The tests also assess the effectiveness of different instructions and assessment strategies practiced during instructions*”. The formative test is more useful than the summative test because it is informing the day-to-day instructional decision making, for instance enables the facilitators to adjust their facilitating methods, and maximise students’ learning (Kubiszyn & Borich, 2009). The test is useful both to students and facilitators, as it also assists on how to improve facilitation methods. Participant F articulated that, “*Test is critical in checking whether students have learned and achieve the content of the topic before moving to the next topic/chapter*”. Tests determine students’ level of proficiency and achievement or performance in a variety of skills (Cummins & Davesne, 2009). A test can be in the form of achievement, intelligence, aptitude and practical.

Participant I mentioned that, “*We prepare students for the final external examination through tests and assignments as well as activities*”. This statement was justified by acknowledging that there are students who find it difficult to answer examination questions, resulting in students being given previous question papers as a test. Therefore it is of paramount importance to test students regularly before examination, because it will give an indication of how the student is going to perform in the examination (Hall *et al*, 2007). Students are prepared for examination

through tests during the course of facilitation. Their performance in the test determines the performance during the examination. Students will be able to tackle examination question much more easily because they have seen similar questions and discussed them with the facilitators. Therefore the researcher can conclude by describing tests as the most common and effective tool in determining individual student's ability and attainment of learning outcomes.

Tutorials are an opportunity for students to ask questions and seek clarity on a particular topic. Participant G argued that, "*Questions show disparities between what is learned and achieved*". The facilitator can also ask students questions during instruction. Participant I explains that, "*Questioning is usually used to engage students on a discussion*". Students should be able to discuss accounting issues during instruction as the skill of presenting and defending opinions is learned through questioning and discussion. Therefore this could mean that student should not be passive passengers in learning, rather they should argue concepts and issues.

5.8. CONCLUSION

Formative assessment is mainly conducted through informal assessment practices, strategies and tools. Facilitators and students engage each other through formative assessment strategies and tools such as questioning, discussion, problem-solving, case studies, calculations, quizzes, concept tests, and presentations. Findings were reported and interpreted in this chapter by the researcher. The researcher tried to answer the three main research question using data generated through document analysis, observations, and personal interviews. Data have been analysed through answering the main three research question as stated in the proposal. Themes and categories that emerged from the data generated were identified and discussed as well as analysed through grounded theory of analysis. Participant C stated that activities and questions are critically relevant. Verbatim quotes have been employed to make sure that the voices of the sample are not lost. There are issues that need to be explored further such as the impact of formative assessment and how facilitators ensure that all formative assessment strategies or assessment for that matter will help the student learn the subject/module. The next chapter will propose things to be improved for the study and the main topic.

CHAPTER SIX

Conclusion, Recommendations and Suggestions

6.1. INTRODUCTION

This chapter is about the suggestions and recommendations of the researcher derived from the data generated and the interpretation of the analysis. These suggestions are directed to the facilitators, the policy makers at the department of education, and the researcher per se as well as other researchers of this topic (formative assessment). Qualitative research and the interpretive approach compelled participative observation and semi-structured interviews. Further discussions are welcomed and anticipated from other literatures. Formative assessment should be seen as an integrated part of facilitating and the learning of accounting and consequently formative assessment assists in the facilitation of accounting.

6.2. Conclusion

Facilitators use the following formative assessment strategies and tools to assess first year accounting students; **Tools:** Question book and the text book, the internet, news papers, power point presentation, Email, search engines, Microsoft word, Microsoft excel, special markers. Transparencies, spreadsheets, smart board, lap top, microphone, projector, interactive whiteboard, library and overhead projector. **Strategies:** Homework, exercises, concept tests case studies, multiple choice, e-Portfolios, assignments, self-assessment, quizzes, questionnaires, tests, unseen tutorial questions, work-out examples-objective questions, errors, projects, written reports, calculations, group work, discussion & seminars, problem-solving, self and peer-assessment, oral questioning, and electronic portfolios. Accounting is a practical learning field so students should be given too many opportunities to apply their knowledge through strategies and tools, as well as the real life context of accounting to ensure that students will become financial literate through appreciating the accounting embedded within this context.

It is important to have evidence of student learning during facilitation or lecture. Formative assessment strategies and tools engage students and provide facilitators with evidence of student

learning. Formative assessment is important because it monitors and supports the learning process especially when students bring their own research about a particular topic given, therefore the facilitator will modify the work and give them the better way of understanding the particular solution effectively. Formative assessment strategies and tools develop the practical value of the module and measure the performance, processing and communication skill of students. Formative assessment strategies and tools provide evidence of the integration of skills and measure students' ability to apply knowledge learned. The primary aim of formative assessment is enhance instruction. The aim of formatively assessing students is to give feedback. Formative assessment generates feedback on performance to improve and accelerate learning (Scouller, 1998). Formative assessment strategies and tools are used to empower students through feedback and become self-regulated learners. Formative assessment help generate feedback information that can be used by students to enhance learning and achievement.

There are different learning outcomes to be achieved by students through engaging different formative assessment strategies and tools. Every topic or content of accounting has learning outcomes to be achieved by students which will be attained through engaging different formative assessment strategies and they are critically important in learning accounting as a discipline. This is what the students should be able to do after facilitation and whet they will be doing in their future accounting practices. Learning outcomes are expressed in action verbs such as define concepts, differentiate, identify errors, solve problems, recall prior knowledge, calculate, use existing knowledge to solve unfamiliar problems, apply the format, analyse and interpret, comprehension, and apply knowledge. Learning outcomes are used to express what is expected from the students in terms of what they should be able to do at the end of the instruction (Kennedy, Hyland & Ryan, 2007). Learning outcomes helps the facilitator in sharing educational and institutional objectives with students and charting their progress.

Participants give students many tutorial exercises from the question books, where each exercise has a different problem from the previous one, but most of the transactions in the tutorials are real, in that they are collected from the books of existing companies. The recording of transactions train students and it also gives them an idea of what to expect in their career. Tutorials are done in tutorial groups; participants also give students homework to check their progress and attainment of the learning outcomes. The prime aim of self-assessment is to involve students in their learning, help them understand their skill levels and knowledge relating to their

goals and to track students' progress (Cummins & Davesne, 2009). Homework gives students the opportunity to engage in assessment on their own which encourages self-assessment.

Facilitation in accounting involves the introduction of the topic content through discussions, questions, case studies and calculations. Facilitators such as lecturers follow a particular model that is based on the needs of the students of the subject where competence is identified and classified. Facilitators plan how facilitation will take place and assess students before, during and after facilitation. The lecture became interactive because students were engaged through questions and calculations. The facilitator together with the students engages exercises on the question book which are calculations, case studies, problem-solving, quizzes and questions. At the end of instruction students are given homework to do, which solutions will be available and discussed during tutorials. Students split into small tutorial groups after the lecture where they engaged in different formative assessment strategies and tools such as writing a concept test, unseen tutorial questions, homework, discussion, group-work, and errors as well as exercises.

Formative assessment such as oral questioning was used to interact and engage students in instruction. Formative assessment strategies named by participants encourage student interaction, improve the performance of the students, and improve independent writing skills through homework and self-assessment. This is possible through engaging students with a variety of formative assessment strategies and tools. The purpose of writing the concept test is to identify whether students recall and are able to describe as well as analyse the concept they have learnt in the lecture. Students will recognise and identify with the real life of an accountant when engaging case studies and problem-solving formative assessment strategies. Learning outcomes determine assessment strategies and tools because they are an integral part of assessment as they must be attained by students. Formative assessment strategies prepare students for tests and examinations, as they also help students learn accounting.

There are formative assessment strategies that are used to teach the content such as the case studies, discussion, oral questioning, problem-solving and exercises. Students are given the case study which is based on a topic that they will discuss during a particular lecture. The case study introduced the topic; stock evaluation and lead to discussion and calculations. Students were also told the learning outcomes of the topic as what they will be able to do after learning this topic. The case study was based on a particular business and was used to illustrate the topic. Students are also assessed by the same case study through questions which involved open-ended

and closed-ended questions as well as calculations. Oral question engages students in facilitation and challenges their cognitive thinking and quick response. Students can also be given the newspaper article that entails problem facing a particular company which asks students to solve individually or in groups. Exercise can be based on a new topic that students have never done before which requires them to read before attempting questions. Discussion is dominating the process of delivering the information to students through oral questions, newspaper articles and issues with regard to a particular topic.

Formative assessment in accounting is dominated by exercises from the question book. According to McLaney and Atrill (2012) there are interspersed assessment material that is designed to stimulate the sort of quick-fire questions the facilitator might throw during the lecture and the aim is to check whether the students understood what has been covered. Participants argued that students should be given more exercises and homework because questions encourage students' participation during facilitation (lecture and tutorials). Siedel and Shavelson (2007) argue that homework is an effective facilitation component that can be used for also meta-analysis. Homework allows students to take ownership of their own learning by communicating either good understanding or the problems they are experiencing to the facilitator (Alexander *et al*, 2013). This also helps the facilitator to have better understanding of the success of their facilitation and changes to be made if there is a need.

There are formative assessment strategies and tools that are critically important in learning accounting. Facilitators named certain formative assessment strategies that they regard as critically important in learning accounting. The following formative assessment strategies help the students learn accounting; homework, research assignment, questioning, discussion, exercise, group-work, test, projects, group activities, exercises, unseen tutorial questions, company visits, problem-solving and case studies. They argued that, these formative assessment strategies ensure that students uses the art of interpreting data and the science of recording and posting data and subsequent preparation of financial statements within a disciplined system and ensure that the principles of ethical behaviour, transparency and accountability are adhered to by students. Homework helps students to identify whether they learned what was being facilitated and encourages self-assessment and reflection. Cases studies familiarise students with real life issues of the accountant, such as the problems that they have to solve on a day to day basis. A research assignment provides additional and better opportunities for students of information or content.

They find more information through research about a particular chapter and ask people from the accounting field and students who have done the module before.

6.3. Recommendations and Suggestions

It is obvious that the facilitator should be clear about assessment strategies and practices in terms of why use a particular formative assessment strategy. The facilitator should be clear about the purpose of the formative assessment strategy. For instance problem-solving requires students to use their lateral and critical thinking so the aim is to challenge their cognitive abilities. Formative assessment strategies should be utilised to achieve the learning outcomes of a particular content or topic. Learning outcomes inform diagnosis and improve facilitation process and student learning. There should be reproducibility and repeatability as conditions for consistency between the assessment tasks and between assessors (Stokking, Schaaf, Jaspers and Erkens, 2002). It is important for a facilitator to check the assessment strategy before giving it to student, so that he/she will identify the errors. Reliability is a relative absence of haphazard errors of measurement (Brock – Utne, 1996). If the assessment strategy has errors it will confuse students and they are going to provide wrong answers. Assessment should be based on what they have learned from the lectures. The errors affect how students understand and learn accounting. It is also important for the facilitators to do the corrections of each and every formative assessment strategy conducted which will help students reflect on their progress and learning (self-assessment and reflection).

Using a variety of formative assessment strategies helps facilitators and students identify difficult areas in the subject such as accounting to the students. Cowie and Bell (1999) define formative assessment as the practice or method used by facilitators and students to identify and take action to student learning with an aim to improve learning when learning. Students must get the useful feedback with regard to their learning. Students should know what they are able to do and where they need to improve. Facilitators are provided with more advanced but helpful technological strategies and tools such as CRS System, on-line chart and discussion forums to provide students with useful feedback.

Formative assessment practice, strategies and tools help the student to prepare for the examination (Summative Assessment) through test and assignment. It recommended that facilitators apply the policy when utilising formative assessment strategies. There are policies with regard to homework; where by homework should be regularly monitored by facilitators and collaborate with other facilitators to ensure consistence and effective implementation. Homework should be checked regularly and students are expected to be given useful feedback.

Higher institutions of learning have to empower self and peer-assessment through encouraging and instilling these new forms of assessment such as blogs, social networks, electronic portfolios, and the use of the internet. It is not clear from which formative assessment strategies the students learn accounting as there are a number of formative assessment strategies that can be used. However participant C argued that, questions from exercises that are done at the end of the chapter helps students to learn accounting. Therefore there is a need for an in-depth study to discover which formative assessment strategies are regarded as assessment for learning. The researcher will engage in an in-depth study of the teaching and strategies that help the student learn accounting.

A test might have negative connotations on any students but writing it in small pieces makes it less difficult as they do in Accounting 101 whereby students write a concepts test every time they attend a tutorial. Students will be ready and prepared for the examination because they are being prepared for an examination during tutorials and tests. The use of computer-based formative assessment systems could be a source of motivation through graphic summaries of results (Murnane & Sharkey, 2006). Tests should be accompanied by clear statements of the domain skills and knowledge it intended to test as the; “formation of operations from action is ubiquitous” (Kuutti, 1995, p.30). There is a need for formative assessment development because it will entail finding new tools and promote the changing of classroom practices. Facilitators should be encouraged to explore different formative assessment strategies tools.

It is critically important to ensure that the facilitator measures the ability of the student, when assessing learning outcomes. Planning assessment helps to identify actions students are able to demonstrate as a result of instruction and consequently the learning outcomes should be in the form of an action verb. Assessment should advance student learning through supporting students to learn concepts and topics. It is not easy to divorce feedback from formative assessment and students must get information stating how they should improve their results and where they

should provide more details in their work. There could be a need for thorough engagement and research on each strategy. Future research should engage the above mentioned on chapter five formative assessment strategies. The aim will be to identify its core importance on student learning.

There should be a link and relationship between universities and schools through subjects. The aim could be to interact and share ideas on how to teach learners a particular subject so that they will be successful in the university/higher education context. Students should be formatively assessed in schools by teachers with better understanding of formative assessment. The initiators of assessment should be very clear about learning outcomes, as an integral part of assessment and they should not confuse them with objectives and aims. They must be achieved by students through assessment and facilitators need to think about how the assessment strategy will help students achieve learning outcomes.

6.4 CONCLUSION

This complex synthesis, analysis, and interpretation of this study advance the field of knowledge and practice of strategies of facilitating and assessing. The whole study within the interpretive approach was guided by my initial studying of the literature. The data generated suggests that more research on formative assessment is urgently required. My curiosity regarding the subject was sparked by conversations with the various facilitators. Throughout the study, I have been keenly aware of the challenges of remaining objective. I present this research study in the hope of beginning a conversation about moving forward with the understanding that only time and effort will prove whether such an approach (formative assessment) will assist students and facilitators. Research issues such as the background of the study, and detailed and extended chapter two (literature review), chapter three (theoretical framework), chapter four (research design and methodology), chapter five (findings and discussion) and chapter six (conclusion and recommendations as well as suggestions) were discussed in this paper.

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ANNEXURE A.

DATA

DOCUMENT ANALYSIS

Documents such as the course outline for Accounting 101 was analysed and there is a prescribed book. The course outline stipulates the objectives and scope of the course; “The main objective of this course is to introduce students to the fundamental concepts and techniques of accounting which will provide: a foundation for advanced study in the special field of accountancy, and a knowledge of basic accounting procedures and techniques to equip students who wish to pursue careers in other fields of business. An introduction to those pervasive / professional skills required by SAICA’s new Competency Framework curriculum.” It should be noted that these are objectives and aims not learning outcomes.

The prescribed book listed and simplified the learning outcomes derived from the objectives of the subject. After completing this course students will be able to discuss the role of accounting in business and recognize the framework of accounting and be aware of the accounting equation and analyse transactions in terms of this. They will be able to prepare accounting entries and financial statements for different forms of entities in a manner appropriate to the entity and critically evaluate and analyse information provided in the financial statements. Lastly they will be able to demonstrate relevant written and oral communication and critical thinking skills.

Students are expected to attend three lectures per week (one double and one single period lectures). During the first semester students will attend 48 lectures, nine tutorial meetings, and will be assessed through two tests, and one examination. Students are expected to attend tutorials where they will clarify and consolidate concepts covered in lectures. For one reason that a pass in Accounting 101 is achieved through steady thorough tutorial work, rather than any other factor in the course. Assessment of students consists of exercises and problems set for students to complete at home/residences. Homework is assigned and recorded for each week. The tutor helps students identify accounting problems and assists in solving those problems and provides feedback to the lecturer of any difficulties experienced by students. They will also engage unseen questions during tutorials as groups. They write a concept test (short test) at the beginning of each tutorial. Course assessment consists of two tests and one examination.

Students are advised to buy a prescribed book “Financial Accounting: an Introduction;” Jacqui Kew & Alex Watson, Fourth Edition. It is a book and a question book which deals with concepts and topics. The question book has questions, activities for each topic covered in the book and encourage activities, exercises, case studies, homework and also provides answers/solutions for students.

The following topics are to be learned by first year students of accounting; accounting context, the purpose of accounting, the practice of accounting, conceptual framework, value added tax, adjustments, inventory, bank reconciliation statements, introducing credit: trade payables, the other side of credit: trade receivables and working capital management, property, plant and equipment, companies, partnerships, and a brief note on close corporations, statements of cash flows, financial analysis, non-profit organisations and club accounting, incomplete records and other accounting issues and integrating accounting into the business. Each of these topics has a variety of learning outcomes to be achieved by students.

ANNEXURE B

OBSERVATIONS

OBSERVATION TOOL FOR ACCOUNTING 101 FACILITATION (LECTURES AND TUTORIALS)

ASPECTS	FOCUS AREAS	YES	NO	OBSERVERS' RECORDINGS / COMMENTS
PREPARATION & TOOLS	<ul style="list-style-type: none"> Does preparation involve formative assessment strategies and tools? 			
	<ul style="list-style-type: none"> Are the other facilitators involved in assessment? 			
	<ul style="list-style-type: none"> What formative assessment strategies are planned by the lecturer/tutor? 			
	<ul style="list-style-type: none"> Are there any sufficient tools? 			
	<ul style="list-style-type: none"> Do the facilities promote formative assessment practice? 			
	<ul style="list-style-type: none"> Is the student involved in assessment? 			
	<ul style="list-style-type: none"> Does the facilitator use any improvisation strategy to practice formative assessment? 			
	<ul style="list-style-type: none"> Are students involved in problem-solving activities and critical thinking? 			
	<ul style="list-style-type: none"> Is the content taught clear? 			

FACILITATI ON & ASSESSME NT	<ul style="list-style-type: none"> • Is enough time provided for the activities? 			
	<ul style="list-style-type: none"> • Do the formative assessment strategies and tools improve instruction? 			
	<ul style="list-style-type: none"> • Is the students' assessment done accordingly? 			
Formative assessment practice	<ul style="list-style-type: none"> • Are the instructions given to students clear? 			
	<ul style="list-style-type: none"> • Are the facilitators' responsibilities clear? 			
	<ul style="list-style-type: none"> • Does the facilitator engage all students during the assessment? 			
	<ul style="list-style-type: none"> • Does the facilitator control all the students effectively? 			
	<ul style="list-style-type: none"> • Are there any other aspects that need improvement? 			
STUDENTS	<ul style="list-style-type: none"> • Are they interested in participating in the activities? 			
	<ul style="list-style-type: none"> • Are they motivated to engage in assessment? 			
	<ul style="list-style-type: none"> • Are there any challenges? 			
	<ul style="list-style-type: none"> • How do they deal with problems or challenges? 			

	<ul style="list-style-type: none"> • Is individual learning accommodated? 			
	<ul style="list-style-type: none"> • How does the facilitator deal with problems of the students? 			

COMMENTS

Lecturers

Accounting 101 facilitators were observed; four lecturers (lectures) and six tutor (tutorials). Different topics were observed and were facilitated by different lecturers and tutors. The topics observed were; limited liability, tangible assets, VAT Accounting Equations, and Inventory (stock evaluation). The above mentioned topics were explained by the lecturers. The lecture is characterised by questions and discussions as well as calculations and the lecturers used the smart board to illustrate the contents and concepts. Students were shown examples of the accounting processes and procedures through transparencies and overhead projectors. There is not much assessment taking place during the lecture, as it was dominated by the lecturer presenting the content and illustrating the concepts through the art of accounting (recording systems).

The lecturer engaged students on the concepts of Property, Plant & Equipment (Tangible Assets). PPE explained as assets used in production or supply of goods or services for more than one period. Students are asked questions by the lecturer (oral and questions from the book)

during the lecture, and engaged calculations. Engaged VAT Control issues with students, when the business buys an asset in terms of how does it affect the business funds. The lecture was interactive because students were engaged through questions and calculations. The lecturer read information from the textbook, and led a discussion of issues with students.

Limited liability was presented by the lecturer. A mind map was presented to students on the overhead projector which showed the definition of companies, companies and law, types of profit companies, legal requirement for the formation of a company, share capital of a company, dividends, shares with a fixed dividend (preference shares), company taxes, company maintenance, financial statements of a public company, debt and gearing, requirements for annual financial statements and corporate governance. It took about two hours to discuss and clarify these concepts. Accounting procedures for these concepts were shown to students. Students engaged questions from the question book based on the companies (baseline assessment). The accounting cycle was used to illustrate the accounting system of recording. Learning outcomes are stipulated from the book prescribed for the 2013 course outline.

Other lecture observation generated a different method of delivering information to students through the use of a case study. Students were given a case study. The whole lecture was based on that case study. The case study introduced the topic; stock evaluation. Students were also told the learning outcomes of the topic as what they will be able to do after learning this topic. The case study was based on a particular business and was used to illustrate the topic.

Tutors

All tutorials started with writing the concept test which was based on what the lecturer taught them (Tangible Asset: Property, Plant and Equipment). The second concept test was based on companies (concepts discussed during the lecture). The third concept test was based on Partnerships. The fourth test was based on inventory.

The students started doing the corrections of the test together as a group with the tutor. The tutor checked the homework and identified problems that students experienced and clarified them. Students were assisted especially those who experienced problems in tasks from the textbook. The tutor gave students tutorial questions as an exercise to be done in the tutorial in small

groups. This is unseen tutorial questions according to the document analysis (Course outline). This unseen tutorial questions is based on calculations of VAT (assuming that it is 14%) when buying tangible assets. The group presented their workings and discussed them. Students were given case studies that entailed problems to be solved. A case study was extracted from the newspaper Independent News on KPMG. These tutorials consist of groups but the tutors also divided students into smaller groups when they are working. Group-work is very much encouraged through case studies and unseen tutorial questions.

ANNEXURE C

INTERVIEWS

Participant A: Lecturer

According to the lecturer there is a model that they follow when facilitating accounting. It is based on the needs of the students where competence is identified and classified.

- *Plan evaluation*
- *Construct performance goals*
- *Identify and sequencing sub competence*
- *Pre-testing and matching students with performance goals and sub competence*
- *Apply appropriate learning principles*
- *Select appropriate facilitating strategies*
- *Evaluate students' achievement and effectiveness of the system.*
- *Aid students achieve goals*
- *Revise and modify.*

1. In your own understanding how would you describe formative assessment?

Formative assessment takes place while interacting with students and it is focusing on making quick and specific decision about what to do next in order to help students learn.

2. Why is formative assessment used during instruction?

To interact with students and identify areas that needs more clarity for students.

3. How often do you use formative assessment in assessing first year accounting students?

Accounting is a practical subject that is learned through doing, e.g. calculations, problem-solving and plotting accounts and financial statements. Formative assessment is part of instruction in accounting. Every time when you facilitate a topic in accounting assessment is going to be used to emphasise certain point and to make it easy for students to understand certain concepts.

4. What formative assessment strategies and tools do you use in assessing first year students?

Oral questioning, calculations, work-out examples-objective questions, case study, problem-solving, discussion, homework, test, company visits, group-work, student seminar, computer based activities, assignments, and concept test.

5. Do you plan the strategies before instruction?

Yes

6. Which formative assessment strategies do you regard as critical relevant in assessing first year accounting students?

Homework, group-work, test, exercises, problem-solving and case studies.

7. Why do you specify those as critically relevant in assessing first year accounting students?

Encourage student interaction, improve the performance of the students, and improve independent writing skills through homeworks.

8. Do you have strategies that you classify as of importance in trying to achieve a particular learning outcome?

Yes, such as questioning, calculations and case study.

9. Which strategies of formative assessment do you think helps to achieve the accounting learning outcomes?

Homework, exercise, case study, and problem-solving.

10. How do you use formative assessment strategies in assessing first year students?

Tutorials; where students are given homework and engage activities/exercises together as a group.

11. How are the responses of students?

Students perform well on tutorials because they receive personal help.

12. The responses: How do they affect the whole instruction for the day?

Make it easier to move forward with instruction. If students were able to do the calculations and activity thus will ensure attainment of the learning outcomes.

13. Why do you use formative assessment strategies in a particular way when assessing first year accounting students accounting?

They need to be helped in order to achieve broader outcomes in the tougher coming content. Cognitive benefits when they solve problems. Understand real world through case studies. Critical thinking and interpersonal skill are challenged and improved in discussions and student seminar. Logical thoughts of student and background of the subject (accounting is challenged).

14. What outcomes are you expecting when using formative assessment strategies in a particular way when assessing first year students?

- *Student ability.*
- *Evaluate and judge as well as deal with ambiguity.*
- *Improve communication skills and writing skills.*
- *Interpersonal skills*

- *Conducting research*
- *Discussion*
- *Cognitive thinking*

Participant B: Tutor.

Interview Schedule

1. In your own understanding how would you describe formative assessment?
Is a form of assessment that is used to determine the progress of students towards achieving the outcomes and appropriateness of learning acquired? It takes place during learning process and it informs planning activities. Any form of assessment that is used to gives feedback to the students is fulfilling a formative purpose. Monitors and supports learning as it is a crucial element of facilitation and learning.
2. Why is formative assessment used during instruction?
To check the level of understanding before proceeding to the next chapter/task. It is also used as an introduction for the next instruction. It is used to acquire information on the progress of students.
3. How often do you use formative assessment in assessing first year accounting students?
On a daily basis because students must be assessed whatever new topic or concept they have learned whether they understood, are they able to calculate.
4. What formative assessment strategies and tools do you use in assessing first year students?
Test (concept test), class activities, homework, case study, unseen questions and questioning, problem-solving, and presentations.
5. Do you plan the strategies before instruction?
Yes I do.
6. Which formative assessment strategies do you regard as critically relevant in assessing first year accounting students?
Activities to be done during tutorials and homeworks.
7. Why do you specify those as critically relevant in assessing first year accounting students?

Because it guides students and provide students with the format and ways to arrive at the correct answer.

8. Do you have strategies that you classify as of importance in trying to achieve a particular learning outcome?

Yes I do have: calculators, textbook, and accounting stationery

9. Which strategies of formative assessment do you think help to achieve the accounting learning outcomes?

Class tests and class activities, because when they do them in class it provides true reflection about their level of understanding.

10. How do you use formative assessment strategies in assessing first year students?

After every facilitation process I give students class activity and after every unit. I give them class test.

11. How are the responses of students?

Good responses, most of the time.

12. The responses: How do they affect the whole instruction for the day?

Positive effect because I will know that we are on the right track.

13. Why do you use formative assessment strategies in a particular way when assessing first year accounting students accounting?

Strategies are determined by learning outcomes. If the learning outcome says they should be able to analyse, then I should give them task of analysis and interpretation where they will be given previous and current ratios for a particular business which will help them analyse the current financial status of the business

14. What outcomes are you expecting when using formative assessment strategies in a particular way when assessing first year students?

- *Financial accounting*
- *Managerial accounting*
- *Managing resources*

Participant C: tutor

Interview Schedule

1. In your own understanding how would you describe formative assessment?

It is the observation we do during instruction to improve instruction, which tells how students are reacting on instruction. Activities or processes students engage during instruction.

2. Why is formative assessment used during instruction?

So that attention of students is engaged and challenged so that they will reflect, express, and exchange their ideas about the task. To check whether student have any prior knowledge and before the finish the topic about the topic through quizzes.

3. How often do you use formative assessment in assessing first year accounting students?

I am a tutor conducting tutorials; therefore FA is our daily bread through a variety of resources.

4. What formative assessment strategies and tools do you use in assessing first year students?

Concept test, Case studies, presentations, homework, exercises and problem-solving, Questions, test, errors, calculations, quizzes, activities.

5. Do you plan the strategies and tools before instruction?

Yes, as it is stipulated on course outline. Certain strategies such as questions are taken from other sources.

6. Which formative assessment strategies do you regard as critically relevant in assessing first year accounting students?

Exercise, activities, problem-solving, case study, questions, and test.

7. Why do you specify those as critically relevant in assessing first year accounting students?

Tutorial activities are done in order to deal with questions that student might have problems with during test and examinations. So the aim is to prepare students for test and examination. They help students learn accounting. They get to see challenges that accountants and businesses face in their everyday business life.

8. Do you have strategies that you classify as of importance in trying to achieve a particular

learning outcome?

YES: Concept test help us to identify whether the student understands and differentiate the concepts explained in the lecture. Case study informs students of the real life situations within the accounting field in businesses. Questions and exercises are done in order to make students understand more about a particular topic.

9. Which strategies of formative assessment do you think helps to achieve the accounting learning outcomes?

Writing tests, engaging exercise and problem-solving activities during tutorials.

Exploring the Case study.

10. How do you use formative assessment strategies in assessing first year students?

Towards the end of the chapter students engage tutorials where they will do questions. Prepare different resources for students. Exercise that have errors to be rectified by students.

11. How are the responses of students?

Good but some other assessments confuse them.

12. The responses: How do they affect the whole instruction for the day?

Errors confuse students and they find it difficult to do the calculations.

13. Why do you use formative assessment strategies and tools in a particular way when assessing first year accounting students accounting?

To achieve the learning outcome stipulated on the course outline. To help students understands the chapter. Introduce the topic.

14. What outcomes are you expecting when using formative assessment strategies and tools in a particular way when assessing first year students?

Understand and define concepts, differentiate, Identify errors,

Solve problems

Recall prior knowledge

Calculate

Use existing knowledge to solve unfamiliar problems

Apply the format

Analyse and interpret

Comprehension and Apply knowledge

Participant D: Lecturer

Interview schedule

1. In your own understanding how would you describe formative assessment?
Formative assessment is the type of assessment that occurs throughout the year. It is conducted during the lecture on a daily basis.
2. Why is formative assessment used during teaching?
Because it is aiming at assist the lecturer to see whether students understood the content being presented or not.
3. How do you check that students understand the content?
With the aid of learning outcomes set prior the presentation, students should be able to define and calculate to show understanding of the content.
4. How often do you use formative assessment in assessing accounting students?
My lectures are dominated by assessment whereby I ask students to do calculations, ask questions, engage exercises from the question book, case studies and engage students on discussions.
5. What formative assessment strategies and tools do you use in assessing accounting students?
Strategies: Exercise, discussion, tests, projects, assignments, homework, group-work, presentation, case studies and problem-solving.
Tools: chalk board, accounting question book, projector, spreadsheet, computer, smart board, lap top, microphone, projector, interactive whiteboard, library, overhead projector and transparent.
6. Do you plan formative assessment practices, strategies and tools before instruction?
Yes
7. Why do you plan in advance?
To build a clear map of the instruction. The instruction should have a direction so that students will be able to achieve the learning outcomes.
8. Which formative assessment strategies do you regard as critically relevant in assessing accounting students?
Test
9. Why do you specify those as critically relevant in assessing accounting students?
On practical basis, a test proves the exact effort of an individual student while in other strategies student can copy from others. Test questions test challenges the ability of the

individual students. The tests also assess the effectiveness of different instruction and assessment strategies practiced during instructions.

10. Do you have strategies that you classify as important in trying to achieve a particular learning outcome?

Yes

11. Why do classify them as important in achieving the accounting learning outcomes?

They engage students during instruction, and allow students to apply their knowledge; could be on the smart board doing the calculations.

12. Which formative assessment strategies do you think help to achieve the accounting learning outcomes?

Exercise from the question book, homework, presentation, case studies and problem-solving

13. How do you use formative assessment strategies in assessing accounting students?

Through asking students to do the calculations on the smart board. They are expected to follow the steps provided. Ask students questions during the instruction so that discussion will emerge. Cases studies are given to students to familiarises themselves with accounting as a profession and introduce a particular concept. Problem-solving as a strategy is applied through case studies form the news papers and downloaded from internet.

14. How are the responses of students?

Students' responses are usually well.

15. The responses: How do they affect the whole instruction for the day?

Real life examples from case studies motivate students and enable them to work with purpose.

16. Why do you use formative assessment strategies and tools in a particular way when assessing accounting students?

Accounting is a practical learning field so students should be given too many opportunities to apply their knowledge through strategies and tools.

17. What outcomes are you expecting when using formative assessment strategies and tools in a particular way when assessing accounting students?

Managing resources through internal control

Managing finance through internal control and ethics

Problem-solving

Plotting accounting books applying GAAP.

Participant E: Tutor

Interview Schedule

1. In your own understanding how would you describe formative assessment?
Formative assessments are those assessments that are conducted/ done during the course of the year.
2. Why is formative assessment used during teaching?
To check the level of understanding of students before you go further with the topic
3. How often do you use formative assessment in assessing accounting students?
Depends on the topic, if the topic is taking maybe more than a month you must students two formal assessment and three informal activities.
4. What formative assessment strategies and tools do you use in assessing accounting students?
Test, projects, presentation and the debate.
5. Do you plan the resources before teaching?
Yes
6. Why do you plan them in advance?
Because the assessment should balance in such a lower questions, middle and higher order questions. To ensure that the topic and assessment link with the learning outcomes and aims.
7. Which formative assessment strategies and tools do you regard as critically relevant in assessing accounting students?
Exercises and the test
8. Why do you specify those as critically relevant in assessing accounting student?
Test is critical in checking whether students have learned and achieve the content of the topic before moving to the next topic/chapter. Exercises verify and evaluate the success of the lecture.

9. Do you have strategies that you classify as importance in trying to achieve a particular learning outcome?

Yes

10. Which strategies of formative assessment do you think help to achieve the accounting learning outcomes?

Exercises from the question book are very important in achieving a particular learning outcome.

11. How do you use formative assessment strategies and tools in assessing accounting students?

During the lecture I give students exercise.

Students are given homework towards the end of the lecture

Students are engaged in discussions through questions.

Students are given charts and spreadsheet to do presentation.

12. How are the responses of students?

Average but depend on the topic, certain topics are very much challenging.

13. The responses: How do they affect the whole instruction for the day?

Sometimes I had to change the style of delivering the topic and instructional activities.

14. Why do you use formative assessment strategies and tools in a particular way when assessing accounting students?

Since accounting is a systematic module or learning field I have to check whether they know how to follow the steps and instruction as given, so i mostly likely using the test to check application of the steps and instruction. Give projects to engage students with methods of research and familiarise them with accounting as a discipline.

15. What outcomes are you expecting when using formative assessment strategies and tools in a particular way when assessing accounting students?

Record, analyse and interpret financial and other relevant data in order to make informed decisions

Present and/ or communicate financial information effectively by using GAAP

Develop and demonstrate an understanding of fundamental accounting concepts

Apply principles to solve problems

Participant F: Tutor

Interview Schedule

1. In your own understanding how would you describe formative assessment?
Assessment that should be conducted during the course of facilitation checking the attained actual level of the work covered.
2. Why is formative assessment used during teaching?
Allow students to develop understanding and mastery of the material in an on-going way and to receive regular feedback on their work.
3. How often do you use formative assessment in assessing accounting students?
Tutorials are based on assessment for learning, and continually challenging students' knowledge of accounting.
4. What formative assessment strategies and tools do you use in assessing accounting students?
Strategies: Tests, research project, group-work, written report, portfolio, assignment, presentation, exercise,
Tools: computer, LCD, charts, newspaper, online tool (Moodle), The Talking Point, prescribed book, and spreadsheet.
5. Do you plan the strategies and tool before teaching?
Yes
6. Why and how do you plan formative assessment strategies and tools?
Assessment strategies are stipulated on a course outline. The university provides resources to be used in facilitating accounting module and other modules. Students are assessed individually and in groups.
7. Which formative assessment strategies and tools do you regard as critically relevant in assessing accounting students?
Written report, research project, exercises and the test.
8. Why do you specify those as critically relevant in assessing accounting students?
They help to introduce the content of accounting through hands-on tasks. They help students develop and study financial affairs and practice of businesses. They help the students to gather information effectively and strategically, as well as forming their own opinions, and discuss and defending them.
9. Do you have strategies and tools that you classify as important in trying to achieve a

particular learning outcome?

Yes

10. Which strategies of formative assessment do you think help to achieve the accounting learning outcomes?

Exercises, written report, assignment and research projects.

11. Why do you link the formative assessment strategies with learning outcomes?

So that it will be clear how should I assess students

Provides a clear purpose of assessment

Learning outcomes determines the strategies of formative assessment.

12. How do you use formative assessment strategies and tools in assessing accounting students?

Facilitate the tutorial through hands-on tasks.

Tutorials are available for consultation outside lecture periods.

Give students assignments to use appropriate skills and academic writing in collect information.

Give students an opportunity to present information

Ask students to pitch the ideas

Students are assessed on their contribution of individual group members.

13. How are the responses of students?

The attitude is very good in terms of engaging assessment strategies.

14. The responses: How do they affect the whole instruction for the day?

Their performance is used to adjust the instruction and check the weaknesses/shortcomings of students. They show good insight and analysis.

15. Why do you use formative assessment strategies and tools in a particular way when assessing accounting students?

So that students will show awareness of issues of social justice and ethics.

Exercises serve as a revision of the chapter.

Real life context of accounting ensure that students will become financial literate through appreciating the accounting embedded within these context.

16. What outcomes are you expecting when using formative assessment resources in a particular way when assessing accounting students?

Students should be able to speak logically and with confidence in presenting ideas.

Think critically about issues
Learn the context of accounting
Argue their opinions
Analyse the accounting procedure and principles.

Participant G: Lecturer

1. In your own understanding how would you describe formative assessment?

Is a range of formal and informal assessment procedures employed during learning process in order to modify teaching and learning activities to improve student attainments? Provides information needed to adjust teaching and learning while they are still happening. Guides the teacher in making decision about future instructions.

2. Why is formative assessment practiced during instruction?

Because formative assessment is based on constructivism, as it encourage the students to construct their own work.

3. How often do you use formative assessment to assess students?

Before I deliver the topic I give students the topic before in a form of the research. I do this every time when I am teaching.

4. What formative assessment strategies and tools do you use in assessing accounting students?

Strategies: Homework, discussion, question and answer, exercise, concept test, unseen questions, assignment case studies and problem solving.

Tools: Textbook, internet, community and peers.

5. Do you plan the strategies and tools before instruction?

Yes

6. Why do you plan them advance apply formative assessment when assessing accounting

learners

Because it monitors and support the learning process especially when students bring their own research about a particular topic given. The facilitator will modify the work and give them the better way of understanding the particular solution effectively.

7. Which formative assessment strategies and tools do you regard as critically relevant for assessing students?

Homework, exercise, case studies and problem solving.

8. Why do you specify them as critical in assessing accounting students?

I want to evaluate the knowledge of accounting students

9. Do you have strategies and tools that you classify as important in trying to achieve a particular outcome?

Yes

10. Could you please name them

Problem-solving, homework, concept test, unseen tutorial questions, assignments and exercise.

11. Why do you specify them as important in assessing students?

They find more information when they research about the topic and ask people from the accounting field and students who have done the module before. Non-routine and unseen problems challenges their thinking and analytical skills. Questions show disparities between what is learned and achieved

12. How do you use formative assessment strategies and tools in assessing accounting students?

Through giving students work to do during the lecture in order to obtain information from the students on how are they coping with the content at hand. Engage exercises from the question book. Questions and answer drive to discussion and comments. This helps students to critic information at hand.

13. How are the responses of accounting students?

They are good because they find more information when doing research on a particular topic. Exercises and questions from the question book encourage them because they learn from these strategies.

14. The responses: how do they affect the whole instruction for the day?

I make sure that I answer all questions from the students effectively so that all students are satisfied about a particular topic. The topic can be revisited sometimes to clarify certain issues seemed to be the challenge.

15. Why do you use formative assessment strategies and tools in a particular way when assessing students?

I want to produce quality students that will also know accounting.

16. What outcomes are you expecting when using formative assessment strategies and tools in a particular way when assessing accounting students?

Apply GAAP in doing accounting concepts

Differentiate accounting concepts relevant to a particular topic

Plat the financial statements of the company

Discuss theory with regards to assets, internal auditing of assets

Analyse and interpret published financial statements and audit reports.

Participant H: Tutor

. In your own understanding how would you describe formative assessment?

Is a range of formal and informal assessment employed by the facilitator during the learning process in order to modify facilitation and learning activities to improve student' attainment.

2. Why is formative assessment practiced during instruction?

The main point is to see whether the outcomes have been achieved or not. In questioning it helps the students on opportunities for deeper thinking and provides the facilitator with significant insight into the degree and depth of the students' understands. Home works and exercises helps the students to practice so that he/she will get more understanding and may not find it difficult to tackle formal assessment.

3. How often do you use formative assessment to assess accounting students?

Every day because I am facilitating the tutorials.

4. What formative assessment strategies and tools do you use in assessing accounting students?

Strategies: concept test, unseen questions, homework, presentation, case studies, problem-solving, memorandum, test, self-assessment, discussion, question and answer and activities.

Tools: Rubric, LCD, charts, workbook, CD for PASTEL and smart board.

5. Do you plan the strategies and tools before instruction?

Yes

6. Why do you plan them in advance?

It is important to plan assessment strategies prior the tutorial because you will be able to organise tools that will assist assessment. It will be easy to link the assessment with learning outcomes in terms of what the students will attain out of assessment as it is important to think about what you want students to achieve/attain form the content.

7. Which formative assessment strategies and tools do you regard as critically relevant for assessing students?

Unseen question, concept test, presentation, homework and activities

8. Why do you specify them as critical in assessing accounting students?

They practically engage the students with accounting. These formative assessment strategies challenge the students' knowledge of accounting and their ability to argue and defend their opinions.

9. Do you have strategies and tools that you classify as important in trying to achieve a particular learning outcome?

I would have to agree by saying yes.

10. Could you please name them

Exercises, unseen questions and concept test

11. Why do you specify them as important in assessing students?

To see whether the outcomes have been achieved or not

12. Could you please elaborate on that

The lecturer taught students certain concept related to the topic for the week, so it is important to check students' ability to define and differentiate as well as applying those concepts and scenarios when doing exercises and unseen questions.

13. How do you use formative assessment strategies and tools in assessing accounting students?

By asking questions during facilitation, give students exercises and homework and also divide them according to groups and observe them. I even give them informal tests at the end of each chapter, also allow students to make oral presentations.

Rubric: I apply it when assessing oral presentations as well as written reports. I give it to the students so that they will see what is expected of them when doing orals, and also give them instructions so that they guide them. In case of the memorandum, I use it as a solution after writing a test. Question and answer is used in lecture discussions.

14. How are the responses of accounting learners?

Other types of formative assessment are good but in home work the response is not good because some of the students are very lazy even when they write the informal and formal they fail.

15. The responses: How do they affect the whole instruction for the day?

I encourage students to write home works and if they have failed the test they write another test immediately.

16. Why do you use formative assessment strategies and tools in a particular way when

assessing accounting students?

I want to assess students' ability to plat financial statements.

Oral presentation assesses students' ability to present information coherently and defend their point of view. Unseen questions challenge the critical and logical thinking of the students because they are presented with unknown question asking what they have learned.

17. What outcomes are you expecting when using formative assessment strategies and tools in a particular way when assessing students?

Identify and solve problems and make decisions using critical and creative thinking.

Work effectively as individuals and with others as members of the group/team.

Organise and manage themselves and their activities responsibly and effectively

Communicate effectively using visual and language skills

Participant I: Tutor

1. In your own understanding how would you describe formative assessment?

It is based on gathering information about the student performance that is conducted in lecture and tutorials with the aim of improving learning while learning. It is the range of activities done in class. It is characterised by feedback, the lecturer and or the tutor gives students feedback in terms how are they doing and they can also give each other through self-assessment and peer assessment. It is used to identify problems that students experience during lesson and try to solve those problems together or give them more activities in order maybe to be clear about the calculations and the topic.

2. Why is formative assessment practiced during instruction?

It helps to see whether students are clear about the topic. Through corrections we identify problems of a particular topic they are experiencing and solve them together.

3. How often do you use formative assessment to assess accounting students?

I would say every time because i am a tutor so tutorials were designed to help students with learning and assessment.

4. What formative assessment strategies and tools do you use in assessing accounting students?

Strategies: Questioning, written reports, research assignment, discussion, activities, oral presentation, and group and individual work.

Tools: LCD, charts, transparent, text and question book and workbooks.

5. Do you plan the strategies and tools before instruction?

Yes

6. Why do you plan them in advance?

Preparation of the tutorials entails assessment strategies.

7. Which formative assessment strategies and tools do you regard as critically relevant for assessing students?

The tests, reports, research assignment and questioning as well as activities.

8. Why do you specify them as critical in assessing accounting students?

When students do the research assignment they encounter more information about the topic and that expand their knowledge of the topic. When they also do activities they encounter more difficult aspect of the activities and that encourages them that they can do them on their own.

9. Do you have strategies and tools that you classify as important in trying to achieve a particular learning outcome?

Yes

10. Could you please name them

Test, questioning, exercise and discussions

11. Why do you specify them as important in assessing students?

Questioning is usually used to engage students on a discussion.

We prepare students for the final external examination through tests and assignments as well as activities. We are experiencing a problem of students who are finding it difficult to answer examination questions. We give them previous question papers as a test.

12. Could you please elaborate on that

Previous examination question papers help students with identifying the style of setting. Exercise encourages students to review and consolidate their understanding of the topic and ultimately apply their newly gained knowledge to solve accounting problems.

13. How do you use formative assessment strategies and tools in assessing accounting students?

Students engage assessment activities throughout the tutorial. Through questions students are engage on a discussion. It is the matter of giving students tasks, group and individual work, oral presentation in the tutorial. This keeps them working. Administer short test to check level of attainment of the work done by the lecturer and the tutorials.

14. How are the responses of accounting learners?

There is a positive response because students engage activities and they get use to the idea of always working that trains them to be hard workers. They like group-work because it has been identified that they work well in groups.

15. The responses: How do they affect the whole instruction for the day?

I use them to plan for the next tutorial. There is cohesion of chapters, and I can identify problems from a previous chapter for example concepts became the core component for every topic. How they work on the previous chapter helps to know how they are going to

work on the next chapter.

16. Why do you use formative assessment strategies and tools in a particular way when assessing accounting students?

The main reason will be that accounting is a practical subject. Skills are learned by doing in accounting. When you have taught you will automatically want to know whether they grasped your lesson. Activities are used to identify whether students understood the topic and give more information. The textbook illustrate activities.

17. What outcomes are you expecting when using formative assessment strategies and tools in a particular way when assessing students?

Record, post and Interpret financial information

Apply a discipline system in preparing financial statement

Describe the accounting cycle, the accounting process and routines.

Develop analytical ability.

Participant J: Tutor

1. In your own understanding how would you describe formative assessment?

Activities given to students during instruction. Assessment that is designed to help student learns the content during instruction, and they improve instructional methods.

2. Why is formative assessment practiced during instruction?

It is critical in trying to develop the practical value of the module. Measures the performance, processing and communication skills of students.

3. How often do you use formative assessment to assess accounting students?

Tutorials are based on assessment. We assess students and deal with their difficulties

with any particular topic or content.

4. What formative assessment strategies and tools do you use in assessing accounting students?

Strategies: self-assessment, peer assessment, group assessment, interviews, presentation, research project, role play, whole class discussion, group discussion, assignments, tests, tutorial activities and the written report.

Tools: handouts, library, internet, charts, role play, case studies, prescribed textbook and question book, and worksheet.

5. Do you plan the strategies and tools before instruction?

Yes they are intercepted on the course outline.

6. Why do you plan them in advance?

This help to identify and be clear about how you are going to help students achieve learning outcomes stipulated in the course outline.

7. Which formative assessment strategies and tools do you regard as critically relevant for assessing students?

Projects, group works, practical activities and research assignment.

8. Why do you specify them as critical in assessing accounting students?

Students are expected to conduct an investigation.

Projects improve theory learned during the lecture; students are expected to put theory into practice.

They develop extensive knowledge in accounting and equip students with methods to be applied.

9. Do you have strategies and tools that you classify as important in trying to achieve a particular learning outcome?

Yes

10. Could you please name them

Individual activities (presentations, research project, assignment and written report)

Group activities (role play, group discussions and presentation)

11. Why do you specify them as important in assessing students?

They develop knowledge and skills required for an accountant.

12. Could you please elaborate on that?

As you know that they are studying towards becoming accountants. They should be able to work individually and contribute as team member in a group. Certain skills and qualities are fined tuned through group activities.

13. How do you use formative assessment strategies and tools in assessing accounting students?

Strategies and tools are stipulated on the course outline. Students are give guidelines in terms of how to engage the activities Other activities are on other tools; as a result students are also referred to other tools such as internet and books. Each and every topic has activities to be done individually and in groups. I also design different strategies such as case studies and problem-solving as well as the tests as unseen tutorial activities. Students come unprepared for these.

14. How are the responses of accounting learners?

Students collaborate and co-operate in groups very well.

Students take responsibility for their studies.

15. The responses: How do they affect the whole instruction for the day?

Sometimes we spend the whole period on one strategy because of students' questions and challenges, especially when we engage unseen tutorial activities. As a tutor I need

to come prepared for every tutorial especially as I am working with first years.

16. Why do you use formative assessment strategies and tools in a particular way when assessing accounting students?

Assessing the accounting skill:

- *To ensure that students uses the art of interpreting data and the science of recording and posting data and subsequent preparation of financial statements within a disciplined system.*
- *Ensure that the principles of ethical behaviour, transparency and accountability are adhered to by students.*

17. What outcomes are you expecting when using formative assessment strategies and tools in a particular way when assessing students?

This depends on the topic that has been done; meaning each and every topic has different learning outcomes. Currently we are doing limited liability as topic, so I will name the few related to limited liability

- *Analyse and record all relevant transaction related to companies*
- *Prepare final ledger accounts*
- *Prepare financial statements of the companies.*

ANNEXURE D

ETHICAL CLEARANCE APPLICATION LETTER TO THE FACULTY DEAN

D294 Saganga Highway

Hammarisdale

3700

11 March 2013

Dear Faculty Dean

I am undertaking a research project on; “Exploring Formative Assessment Practices, strategies and Tools Used by University Academics in Facilitating a First Year Accounting Module”. Therefore, it will be highly appreciated if you could read this document, sign the declaration below and email it as an attachment to my email address 205511587@stu.ukzn.ac.za or post it to the above address.

The research is influencing the ways in which people are being educated and trained. South Africa, like any other developing country, is forced to conduct studies of this nature in order to interpret the use of formative assessment resources. Therefore, this study aims at providing valuable information on the use of formative assessment resources in assessing accounting students.

Please take note of the following issues:

1. There will be no limit on any benefit that the participants may receive as part of their participation in this research project;
2. Answer all the questions;
3. Respond to each question in a manner that will reflect your own personal opinion;
4. Your identity will not be divulged under any circumstance;
5. There are no right or wrong answer;

6. All your responses will be treated with strict confidentiality;
7. Real names of the participants will not be used, but symbols such as A, B, C or X, Y, Z ... will be used to represent participants' names;
8. The participants are free to withdraw from the research at any time without any negative or undesirable consequences to themselves;
9. The participants will not be under any circumstance forced to reveal what they do not want to reveal; and
10. The voice recording will be employed.

This research project is supervised by Dr SB Khoza. His telephone number is (031) 260 7595 at the University of KwaZulu-Natal and his email address is khozas@ukzn.ac.za

Thank you for your support, co-operation and valuable time: Best wishes from

MX Majola

Luthayi High School

Tel.: (031) 7730 350

Cell: 076 4655 795

Email: 205511587@stu.ukzn.ac.za

Please sign the following declaration and include your full names as indicated:

I..... (full names of participant) hereby confirm that I understand the contents of this document and the nature of the research project, and I consent to participating in the research project.

I understand that I am at liberty to withdraw from the project at any time, should I so desire.

.....

.....

SIGNATURE OF PARTICIPANT

DATE

ANNEXURE E

ETHICAL CLEARANCE APPLICATION LETTER TO THE CO-ORDINATOR OF ACCOUNTING PROGRAMMES.

D294 Saganga Highway

Hammarsdale

3700

11 March 2013

Dear Accounting Co-ordinator

I am undertaking a research project on; Exploring Formative Assessment Practices, Strategies and Tools Used by University Academics in Facilitating a First Year Accounting Module. Therefore, it will be highly appreciated if you could read this document, sign the declaration below and email it as an attachment to my email address 205511587@stu.ukzn.ac.za or post it to the above address.

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Please take note of the following issues:

1. There will be no limit on any benefit that the participants may receive as part of their participation in this research project;
2. Answer all the questions;
3. Respond to each question in a manner that will reflect your own personal opinion;
4. Your identity will not be divulged under any circumstance;

5. There are no right or wrong answer;
6. All your responses will be treated with strict confidentiality;
7. Real names of the participants will not be used, but symbols such as A, B, C or X, Y, Z ... will be used to represent participants' names;
8. The participants are free to withdraw from the research at any time without any negative or undesirable consequences to themselves;
9. The participants will not be under any circumstance forced to reveal what they do not want to reveal; and
10. The voice recording will be employed.

This research project is supervised by Dr SB Khoza. His telephone number is (031) 260 7595 at the University of KwaZulu-Natal and his email address is khozas@ukzn.ac.za

Thank you for your support, co-operation and valuable time: Best wishes from

MX Majola

Luthayi High School

Tel.: (031) 7730 350

Cell: 076 4655 795

Email: 205511587@stu.ukzn.ac.za

Please sign the following declaration and include your full names as indicated:

Consent to research:

I..... hereby consent to the above research being conducted on staff and students in the accounting discipline.

Professor PK Stegen

Co-ordinator: Accounting Programmes

I understand that I am at liberty to withdraw from the project at any time, should I so desire.

.....

.....

SIGNATURE OF PARTICIPANT

DATE

ANNEXURE F

ETHICAL CLEARANCE APPLICATION LETTER TO THE PARTICIPANTS

D294 Saganga Highway

Hammarsdale

3700

11 March 2013

Dear Participant

I am undertaking a research project on; “Exploring Formative Assessment Practices, Strategies and Tools Used by University Academics in Facilitating a First Year Accounting Module”. Therefore, it will be highly appreciated if you could read this document, sign the declaration below and email it as an attachment to my email address 205511587@stu.ukzn.ac.za or post it to the above address.

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Please take note of the following issues:

1. There will be no limit on any benefit that the participants may receive as part of their participation in this research project;
2. Answer all the questions;
3. Respond to each question in a manner that will reflect your own personal opinion;
4. Your identity will not be divulged under any circumstance;
5. There are no right or wrong answer;
6. All your responses will be treated with strict confidentiality;

7. Real names of the participants will not be used, but symbols such as A, B, C or X, Y, Z ... will be used to represent participants' names;
8. The participants are free to withdraw from the research at any time without any negative or undesirable consequences to themselves;
9. The participants will not be under any circumstance forced to reveal what they do not want to reveal; and
10. The voice recording will be employed.

This research project is supervised by Dr SB Khoza. His telephone number is (031) 260 7595 at the University of KwaZulu-Natal and his email address is khozas@ukzn.ac.za

Thank you for your support, co-operation and valuable time.

Yours sincerely

MX Majola

Luthayi High School

Tel.: (031) 7730 350

Cell: 076 4655 795

Email: 205511587@stu.ukzn.ac.za

Please sign the following declaration and include your full names as indicated:

I..... (full names of participant) hereby confirm that I understand the contents of this document and the nature of the research project, and I consent to participating in the research project.

I understand that I am at liberty to withdraw from the project at any time, should I so desire.

.....

.....

SIGNATURE OF PARTICIPANT

DATE

ANNEXURE G



6 May 2013

Mr Xolani Moffat Majola 205511587
School of Education
Edgewood Campus

Protocol reference number: HSS/0226/013M
Project title: Exploring the Practices of Formative Assessment Resources by University Facilitators in Assessing First Year Accounting Students.

Dear Mr Majola

Expedited approval

I wish to inform you that your application has been granted Full Approval through an expedited review process.

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment/modification prior to its implementation. In case you have further queries, please quote the above reference number. Please note: Research data should be securely stored in the school/department for a period of 5 years.

I take this opportunity of wishing you everything of the best with your study.

Yours faithfully

Professor Steven Collings (Chair)

/px

cc Supervisor: Dr SB Khoza
cc Academic leader research: Dr MN Davids
cc School Administrator: Ms B Bhengu

Humanities & Social Sc Research Ethics Committee
Professor S Collings (Chair)
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Founding Campuses: ■ Edgewood ■ Howard College ■ Medical School ■ Pietermaritzburg ■ Westville

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