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**ASSESSING THE INFLUENCE OF ASSESSMENT STRATEGIES IN IMPROVING  
LEARNERS' PERFORMANCE IN ACCOUNTING: A CASE OF SOUTH AFRICAN  
SCHOOLS**

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## Assessing the influence of assessment strategies in improving learners' performance in accounting: A case of South African schools

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### ABSTRACT

As the educational environment evolves, and to address the gap in the literature administrators will continue to be interested in teaching and learning assessment research. Accounting educators see assessment as merely administering examinations rather than a tool to understand the causes of failure or success in teaching and learning. The purpose of this study is to assess the influence of assessment strategies in improving learners' performance in accounting South African schools. A mixed-method sequential explanatory methodology was used to elucidate data from 162 accounting educators and 62 Heads of Department (HoDs) in North West districts Department of Education (DoE). An online questionnaire was first sent to accounting educators, and then an interview with HoDs from randomly selected schools. The findings from the quantitative phase revealed that educators and HoDs must be certain about the assessment strategies used to assess learners. In the second phase, the qualitative approach validated and explained that the HoDs are of the view that the assessment strategies used are old, lack adequate study materials and use the same old methods. The results suggest that in improving learner performance, accounting educators should ensure that the assessments used are not too easy or difficult, assess what has been taught, go through moderation processes, suit the cognitive level of learners, and train educators on the use of assessment in improving learners' performance. This study adds to the body of knowledge and practice regarding the influence of influence of assessment strategies in improving learners' performance.

**Keywords:** Accounting Education; accounting educators; Assessment strategies; Heads of Department; Learning; learners; learners performance; South Africa Schools; Teaching

### INTRODUCTION

Due to the rapid changes in the international educational environment, South African Higher Education Institutions (HEIs) and the Department of Basic Education (DBE) face unprecedented challenges. These difficulties and the effects of the coronavirus disease 2019

(COVID-19) have been the subject of research in various nations (Ali *et al.*, 2021; Scull *et al.*, 2020). As a result, these issues have urged the management of higher education, school faculty, and other interested parties, including professional accrediting agencies, to develop techniques for improving evaluation in teaching and learning. Accounting education in South Africa has also been called upon to improve the assessment methodology in accounting courses to align with modern teaching and learning (Viviers and de Villiers, 2020).

A crucial and effective educational technique for fostering effective teaching and learning in the classroom is assessment. On the other hand, accounting teachers in high school view assessment as merely giving tests rather than a method for establishing what worked or didn't during instruction (Motsoeneng and Moreeng, 2022). To adapt to a fast-changing world, accounting education calls for people with a high level of knowledge, abilities, and values (Guadu and Boersma, 2018). As executors of the planned curriculum, accounting educators are expected to translate and present the curriculum successfully to support learners in developing skills and abilities such as critical thinking, interpretation, and analysis (Phaeton and Stears, 2017).

Exams and other traditional learning assessment techniques have come under fire for being unstructured and only measuring surface-level learning (Boitshwarelo *et al.*, 2017). Accounting educators have been urged to use enhanced and authentic assessment methods to evaluate higher-order thinking and support the development of accounting competence (Ali *et al.*, 2022; Sotiriadou *et al.*, 2019) to create profound learning in accounting. The application of knowledge and skills that students may use in the workplace can be measured through better teaching and learning assessment techniques. It has also been suggested that enhanced assessment strategies, including case studies, group-based evaluations, and oral presentations, boost student involvement, which includes the growth of universal abilities such as teamwork (Barber *et al.*, 2015; Macfarlane, 2016).

As both students and teachers react to the data obtained through assessment, the primary objective of an assessment is to improve both student learning and educator instruction. To accomplish this, schools must scrutinise the collection, analysis, and application of assessment data (Ministry of Education, 2010). Every teaching and learning system must prioritise improving assessment learning (Ali *et al.*, 2022). Professional accounting accrediting agencies have imposed distinct teaching and learning standards on the accounting field to sustain academic excellence. Flexibility must always be incorporated into accounting courses, curriculum, teaching materials, and teaching and learning assessment techniques.

Accounting scholars, educators, and administrators will continue to be interested in research on teaching and learning as the educational environment changes and develops. Despite its importance, improving teaching and learning assessment is rarely discussed in the literature on accounting education in South Africa (Ali *et al.*, 2022; Jordan and Samuels, 2020; Miihkinen and Virtanen, 2018). This study attempts to identify how an evaluation technique can improve student performance.

This study contributes to the body of knowledge by providing new insight into the influence of assessment strategies in improving learners' performance in accounting in South African schools. The outcome of this study suggest that in improving learner performance, accounting educators should ensure that the assessments used are not too easy or difficult, assess what has been taught, go through moderation processes, suit the cognitive level of learners, and train educators on the use of assessment in improving learners' performance.

The rest of this article is structured as follows. Section 2 presents the problem statement and objectives. Section 3 provides the literature review. Section 4 described the research methodology adopted to answer the research questions. Section 5 provides the research

findings. Section 6 provides a discussion of the findings. Section 7 concludes the the research, provide recommendations, outline the limitations, and provide some avenues for future research.

## **PROBLEM STATEMENT**

The considerable changes in teaching and learning presented by this curriculum reform directly impacted the assessment techniques used in accounting teaching and learning (Motsoeneng and Moreeng, 2022; Taole, 2015). Jordan and Samuels (2020) recognised the following categories of change in accounting education: changing teaching and learning evaluation methodologies, changing classroom environments, changing student demographics, and changing content and curriculum. Although accounting educators in South Africa are aware of the curriculum updates and the ongoing changes in accounting education, they do not have adequate training or support to become familiar with the teaching and learning assessment methods required in accounting education (Govender, 2018).

### *Research objectives*

- To assess the influence of assessment strategies in improving learners' performance in accounting South African schools.
- To examine the different assessment strategies used in accounting education to improve to learners' performance.

## **LITERATURE REVIEW**

Establishing whether a person has reached a particular level of knowledge, comprehension, or abilities is called assessment (Ali *et al.*, 2022). Any course or programme's targeted learning outcomes are inextricably linked to assessment. Assessment in higher education serves various functions in addition to evaluating students' learning and progress. It is crucial to quality assurance and policy refinement and can be used as a performance indicator (Marriott and Lau, 2008). When carefully designed, assessments provide information about teaching and learning effectiveness, increase student engagement in learning, inform stakeholders about student progression toward qualifications, and contribute to the overall quality of teaching and learning (Boud, 2013; Miihkinen and Virtanen, 2018; Watty *et al.*, 2014).

Research indicates that how students are evaluated affects what and how they learn (Ali *et al.*, 2022). The evaluation is generally formative or summative. Formative assessment is the term for several techniques that provide feedback on student learning. These techniques can be impromptu, like asking questions in class or planned, like assigning homework (Dixson and Worrell, 2016). On the other hand, summative evaluation is mainly used to decide whether students pass or fail and to determine their final results (Yüksel and Gündüz, 2017). Class exams, written assignments like essays and reports, and end-of-semester exams are a few examples of summative assessments used in accounting education (Ali *et al.*, 2022). End-of-semester pen-and-paper exams have long been the standard evaluation instrument for accounting certification criteria. They are frequently completed in monitored settings due to concerns about academic integrity.

### *Challenges in using assessment*

The lack of formative testing, which occurred when teachers failed to organise and conduct informal assessment programmes to supplement formal assessment, was one of the challenges accounting instructors faced when implementing effective assessment methods in teaching and learning, as noted in provincial and national diagnostic reports (DBE, 2020; 2021). South African scholars, and others worldwide, have given evaluation in accounting teaching and

learning attention in recent years (Motsoeneng and Moreeng, 2022). According to Motsoeneng and Moreeng (2022), assessment in accounting is primarily focused on helping students develop their managerial accounting, financial accounting, and auditing knowledge, values, and skills. These topics are examined using informal and formal assessments, with regular feedback offered in both situations to improve the learning experience (Lima *et al.*, 2020; Mountain *et al.*, 2022; Yan, 2020).

According to Macfarlane (2016), oral presentations and group-based assessments boost student engagement in high school and are essential parts of the curriculum at universities. However, Dyball *et al.*, (2007) hypothesised that an effective group work design is essential for students to enjoy group work. This entails utilising the advantages of the digital world and creating authentic, collaborative evaluations in pertinent online contexts (Barber *et al.*, 2015). The assessment determines whether learning is occurring so that educators can decide what should happen next. When done correctly, it may significantly influence and improve student outcomes.

### ***Strategies to improve effective assessment in teaching and learning in accounting***

The Ministry of Education (2010, p. 39) posits, “It is important to assess what we value rather than to narrow our focus to value what we assess.” Lubbe (2014) states that successful teaching “requires the creation of effective learning experiences, which are vital to realising the aspirations of a learned profession.” Assessment must be constructively aligned with teaching and push students to be active learners since assessment promotes student learning (Kruger, 2019). There is a need to improve assessments in the teaching and learning of accounting. According to the available literature, the following tactics can be used to enhance efficient assessment in accounting teaching and learning:

#### *Effective feedback*

Effective feedback is crucial to formative evaluation, and accounting education could improve this area (Watty *et al.*, 2013; Perera *et al.*, 2014). To create a productive learning environment, accounting instructors should evaluate both the subject matter and the delivery strategy (Kruger, 2019). As a result, the South African Institute of Chartered Accountants (SAICA) has aligned its educational standards with those of the International Federation of Accountants (IFAC), mandating that accounting academics ensure the development of technical skills and essential general competencies (Strauss-Keevy, 2014; Kruger, 2019).

Effective feedback uses a range of formal and informal evaluations to assess prior knowledge (strengths, gaps and misunderstandings), track learning progress, and decide what to do next to improve learning (Ministry of Education, 2010). Using the effective feedback assessment technique, accounting educators can obtain data on how students learn, what they know and can do, and what interests them through routine classroom activities (Kruger, 2019). They can decide how to best educate and learn based on what works and what doesn't.

#### *Team learning assessment*

Team learning in accounting education can help enhance successful teaching and learning assessments and contribute to the development of all-encompassing accounting skills (Kruger, 2019). In this regard, accounting instructors should investigate how to enhance students' cooperative learning (Bay and Pacharn, 2017). A two-stage assessment that asks students to retake an exam in small groups one day after writing the tests separately can be used to assess team learning effectively. Kruger (2019) applied the team learning assessment strategy and found that students could enhance their grades because the group assessment accounted for

20% of their marks, and their individual marks accounted for 80% of their final assessment marks.

## RESEARCH METHODOLOGY

This study adopted a mixed-method research approach in an explanatory sequential analysis. This enabled the constructs in quantitative findings to be further explained using qualitative findings.

### *Measures and data collection*

Secondary schools that offer accounting as a subject were used as the bases of this study. This is because the DBE (2021) attests that the performance of accounting learners has reduced drastically, and some schools are phasing-out accounting as a subject due to low enrolments. A sample size of 162 accounting educators and 86 accounting HoDs in North West Province was used to collect quantitative data using a self-constructed questionnaire. In some schools, the accounting educator is also the HoD; thus, only the educator participated in the study. The study interviewed specific accounting educators and HoDs with over five years of experience teaching accounting. The interview was conducted until the point of saturation. The data collected are analysed and presented in the next section.

### *Data analysis*

Firstly, data was organised using Microsoft Excel spread sheet in compiling a data dictionary in preparation for conversion into a SPSS. This assisted in easy cleaning and coding of the data. Following the confirmation of the reliability and validity of each scale, the study then presented the responses per construct through charts in order to ascertain the relationships between constructs a correlation analysis was further conducted. Factor G17 was used as the benchmark for ascertaining the *Influence of assessment strategies on accounting learners' performance*.

Table 1: the *Influence of assessment strategies on accounting learners' performance*

<b>FactorG17</b>	-0.079	.001	-.080	-.027	.051	1.000		
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The study adopted the benchmarks suggested by Weinberg and Abramowitz (2016) which are such that: A correlation coefficient between 0 and 0.3 indicates a weak correlation between the variables, a correlation coefficient between 0.3 and 0.5 indicates a moderate correlation between the variables, and a correlation coefficient of at least 0.5 indicates a strong correlation between the variables. A correlation close to zero suggests no linear association between two continuous variables. The correlation analysis obtained enabled the researcher to identify the results that need to be further investigated in the qualitative phase of the study. The qualitative phase of the study presented the data through a thematic analysis. In doing so, the researcher coded and presented the transcription into themes and categories with the aid of ATLAS.ti. This enabled the researcher to triangulate the responses obtained from interviews which is directly linked to the quantitative findings.

## RESULT

### *Influence of assessment strategies on accounting learners' performance*

An extract of the findings in relation to how assessment influences learners' performance was analysed using Factor G17 for School Management Teams (SMTs). Factor G17 constructs

were further analysed using items G17.2 and G17.7. Where G17.2 = the assessment strategies used are difficult for learners, and what was taught was not asked in most cases, thus, negatively influencing learners' performance. G17.7 = the assessment strategies used are not moderated due to time constraints, which affects learners' performance. Figure 1 shows the responses from the respondents.



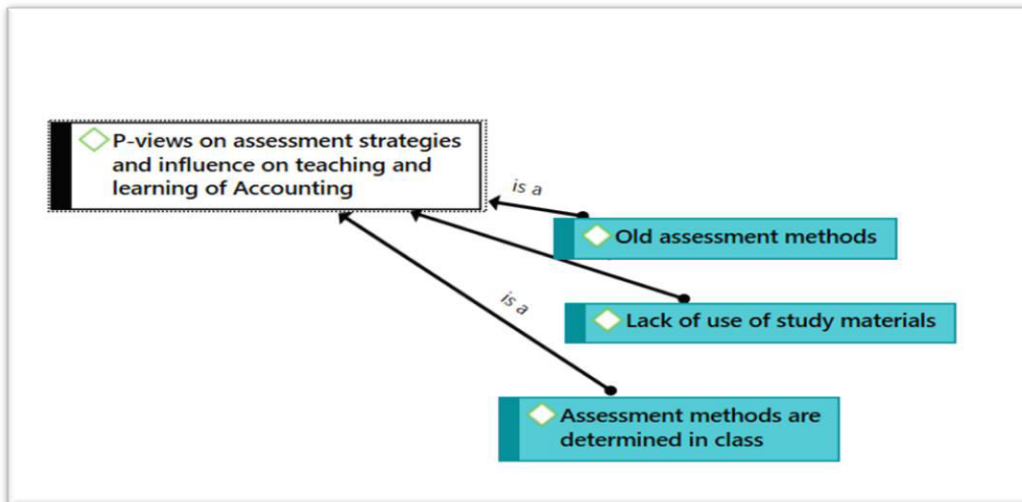
**Figure 1: Influence of assessment strategies on accounting learners' performance (Factor G17)**

**Source: Authors (2023)**

In Figure 1, item G17.2 shows that 77% disagree that the assessment strategies used are difficult for learners and that what was taught was not asked in most cases, negatively impacting learners' performance. However, 23% agree with item G17.2. This entails a mixed response between accounting educators about the assessment strategies used to assess learners. Thus, it can be deduced that some educators are unsure about the assessment strategies used to assess learners.

Similarly, item G17.7 shows that respondents disagree (81.5%) and agree (18.5%) that the assessment strategies used are not moderated due to time constraints, which affects learners' performance. There is also a mixed response to the findings, as the majority attest that the assessments are moderated and can enhance learners' performance. In contrast, others indicated that the assessment strategies used to assess learners do not go through a moderation process and can negatively influence learners' performance.

In the second phase of the study, qualitative data were collected to validate and explain the constructs emerging from Factor G17, as reflected in items G17.2 and G17.7. Figure 2 shows the response to assessment strategies and their influence on enhancing learners' performance.



**Figure 2: Views of educators on assessment strategies and influence in teaching and learning of accounting**

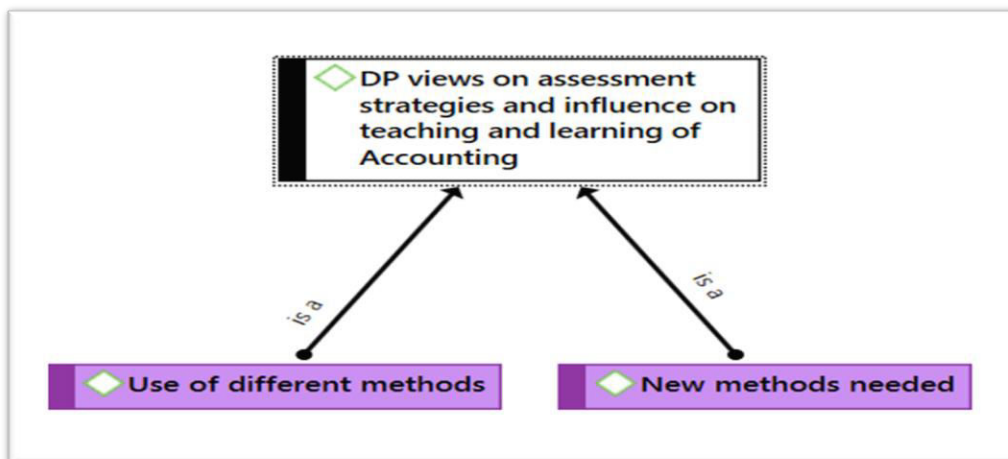
Source: Authors (2023)

Figure 2 shows that educators believe that the assessment strategies used are old, lack adequate study materials, and are usually determined by the accounting HoDs in most cases. Below are verbatim comments from the accounting educators (A1-15) interviewed during the qualitative phase.

*“The HoD and Accounting educators determine the assessment strategies in class, but we use good assessment strategies; however, the problem is that we use the same old ones, such as tests and homework, too often. We need to cater to new methods that expose learners to think to positively impact their performance in accounting” [A1].*

*“The assessment strategies are good. However, the subject adviser agrees that we are not using the right study material – instead of spending time drawing lines, we need to provide an answer book. Let the learners get used to the answer book as that is how it will be presented in their exams” [A2].*

The interpretation of the above response is that educators use adequate assessment strategies, although it was found that they utilised old assessment strategies in some schools. Consequently, learners are not provided with adequate answer sheets during the assessment. The following section further shows educators’ views on the assessment strategies used to assess learners and their influence in enhancing learners’ performance.



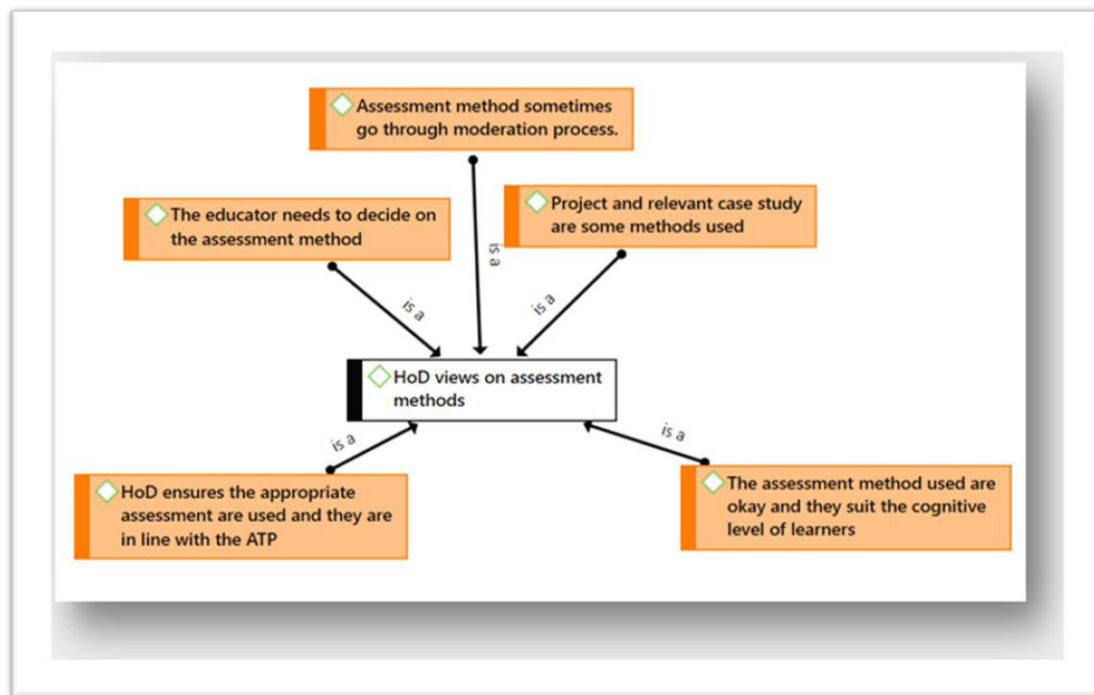


**Figure 3: Views of educators on assessment strategies and influence in teaching and learning of accounting**  
Source: Authors (2023)

Figure 3 above shows that educators believe new and different assessment strategies are needed to assess learners. Below are verbatim comments from accounting educators (A4-16) interviewed during the qualitative phase.

*“We do different assessments such as tests, projects, and case studies, and the accounting educators ensure it is in line with what is being taught, but the problem is if the accounting educators add new assessment strategies that aid teaching and learning; it will have a positive influence on the performance of accounting learners” [A4 and A6].*

The inference drawn from the above responses is that when educators use various assessment strategies to assess learners and ensure that what was taught has been assessed, it can positively influence learners’ performance. These views validate the constructs G17.2, where educators attest that they ensure that what was taught has been assessed. Although other educators from diverse schools are in cohesion, educators need a new assessment strategy as they often use the same old methods. There is a need to identify other types of assessment strategies that can be used to assess learners to enhance learners’ performance. The following section presents HoDs’ views on assessment strategies and their influence on the teaching and learning of accounting.



**Figure 4: HoDs views on assessment strategies and influence in teaching and learning of accounting**  
Source: Authors (2023)

Figure 4 shows that HoDs believe that projects and case studies are often used to assess learners – educators decide the assessment strategies (the assessment strategies suit the cognitive level of learners, and the assessment strategies sometimes go through a moderation process). These views validate the construct G17.7, where some SMTs indicated that the assessment strategies are not moderated. However, the qualitative findings prove otherwise.

Below are verbatim comments from the HoDs (1, 2, 3, 5, and 6) interviewed during the qualitative phase.

*“The educator needs to decide on the assessment strategies; I ensure she uses the right assessment. We test case study projects, which is okay for now, but I will need more” [HoD1].*

*“We often use projects and relevant case studies as an assessment strategy” [HoD2].*

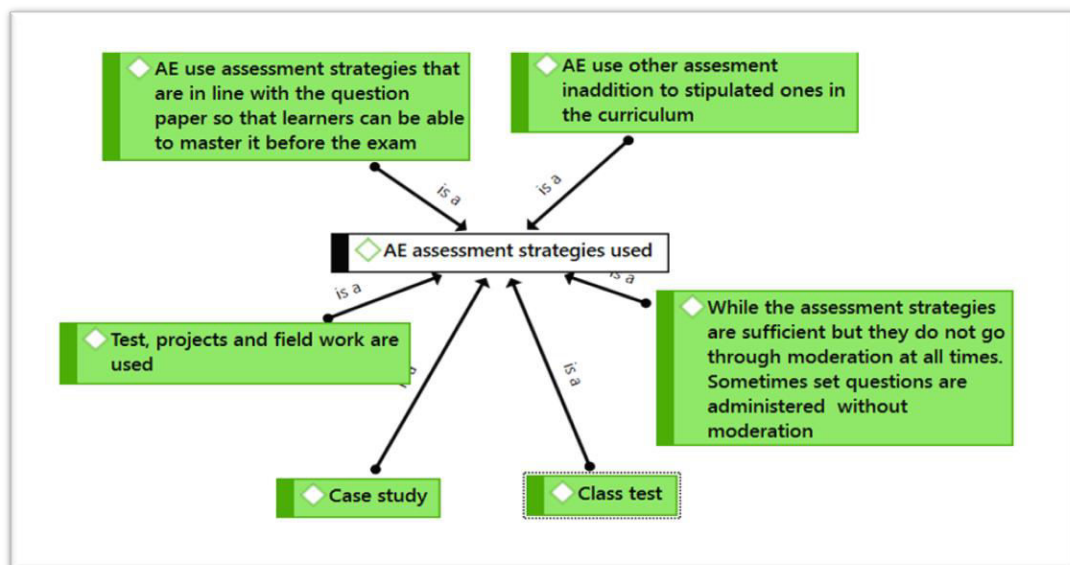
*“I do not decide the assessment strategies, but I check the type of assessment used to see if it is in line with the annual teaching plan” [HoD3].*

*“The assessment strategies are okay, and they suit the cognitive level of learners” [HoD5].*

*“The assessment strategies sometimes undergo a moderation process” [HoD6].*

The interpretation of the above findings is that when the accounting assessment strategies are moderated, it suits the learner’s level of cognitive development and more assessment strategies are used; thus, it can positively influence learners’ performance. The Curriculum and Assessment Policy Statement CAPS (2012) require learners to be able to record, analyse, and interpret financial and other relevant data in order to make informed decisions. Edwards (2013) attests that quality *assessment* is central to *good teaching* and is inevitable in attaining the learning outcome. This entails that the assessment strategies chosen by the educators should be able to assess learners’ cognitive development relating to the accounting curriculum. The classroom assessment should also be well-designed and conducted to ensure positive learner feedback (Oyinloye and Imenda, 2019).

It can be deduced from the above discussion that HoDs do not decide on the assessment strategies to be used, but rather assess whether the appropriate assessment has been used. Findings also revealed that assessment strategies most frequently include tests, projects, case studies, and fieldwork. Therefore, a good assessment strategy positively influences learner performance. Educators should utilise various assessment strategies to assess learners; these assessments should always be moderated and supervised by the SMTs. Figure 5 presents educators’ viewpoints on the influence of assessment strategy to improve learners’ performance.



**Figure 5: Accounting educators’ views on assessment strategies and influence in enhancing accounting learners’ performance**

Source: Authors (2023)

Figure 5 above shows that educators believe that study, class tests, fieldwork, and projects are often used as assessment strategies, positively influencing learners' performance. A3 attests that she goes the extra mile by using other assessment strategies not entailed in the curriculum. Educators also believe that most assessments are not moderated. As such, many educators are left to prepare and immediately conduct their assessments without being moderated. Contrary to what was found (see Figure 4), some HoDs indicated that the assessment goes through the moderation process. This shows a mixed response from both the educators and HoDs.

However, what is worth noting is that good assessment strategies can positively influence the learners' performance. Through *assessment*, educators can determine whether learners are developing desired competencies and values, and whether the curriculum provides the vital knowledge and skills of the discipline (Lusher, 2010). Additionally, Bloom's taxonomy highlights the need for the assessment of learners to be based on lower, higher, and critical-level thinking (Anderson *et al.*, 2001; Nkhoma *et al.*, 2018). Sikhombo (2018) also supports that good performance is an indication of good assessment and teaching methods. Therefore, educators should utilise various assessment strategies to assess learners. However, these assessments must be moderated and supervised by the HoDs.

## DISCUSSIONS

### *Assessment strategies and influence on learners' performance*

A summary of the findings made from the quantitative phase of the explanatory sequential mixed method design on the HoDs and educators shows that when the appropriate assessment is used, monitored, and moderated, it will positively influence learners' performance in secondary schools. These findings were further validated in the qualitative phase of the study as HoDs and educators added that the most frequently used assessment strategies are tests, projects, case studies, and fieldwork. However, in most cases, these assessments are not moderated. As such, it may negatively influence learners' performance.

Similarly, findings from the study show that to improve the assessment strategies used by educators to assess learners in accounting tests or exams, the assessment should not be too difficult or too easy and must be moderated, in line with the Annual Teaching Plan (ATP) and the need to train educators on the assessment design. These findings formed the basis for improving assessment strategies in enhancing accounting learners' performance. It is also believed that improving the assessment strategy educators use will improve personal and social learning among learners and be facilitated by instructional leadership and management.

### *Improving assessment strategies used in accounting education to improve learners' performance*

#### *Not too difficult or too easy*

This study found that accounting assessment should not be too difficult, such that no one gets the wrong answer, but it also shouldn't be too easy that everyone gets the correct response. Item difficulty is closely related to item discrimination; questions that are too difficult or too easy will tend to exceed the cognitive development of the learners, as most learners will produce similar scores in both instances (Zou, 2017). Zou (2017) adds that a good test is an overall face valid, can differentiate strong learners from their weaker counterparts, and is neither too easy nor too difficult. A collection of good test items will ensure a good test.

Additionally, low-stakes testing learners probably do not invest sufficient effort in solving too difficult, mentally taxing items. Students dislike tests with great item demand and feel demotivated, resulting in lower test performance (Asseburg and Frey, 2013). A reasonable interpretation of an assessment requires an assumption that the observed test performance equates to a good performance (Eklöf, 2010). Asseburg and Frey (2013) assessed learners on subjects involving calculations and found that the average difficulty of the items they worked on exceeded their individual ability. One-third of the learners have an individual ability exceeding the average difficulty of processed items. Thus, on average, the test was too difficult for the students, as the test time was insufficient. On the other hand, assessing too easy questions may prevent low and high-ability learners from getting discouraged or bored by items that do not fit their ability level (Asseburg and Frey, 2013) as assessment becomes motivating for learners when it assesses what has been taught and able to reach the lesson outcomes (Zwitser and Maris, 2016).

To buttress this point further, Curtis (2011) asserts that assessment in accounting should focus on the educator attaining the outcomes, and learners should be able to formulate and answer the lesson objectives. It follows then that learners should understand the principles and analysis of the accounting topic taught in order to answer the questions posed in the assessment (Ngwenya and Maistry, 2012). Assessment is the key aspect that leads to attaining good learner performance. The assessment's structure, nature, and content must attain learners' cognitive learning. Therefore, to improve the assessment strategies used in accounting, educators should ensure that the assessment is not too difficult or too easy, must have face validity, assess what has been taught, and ensure learners can understand the assessment given, as this would enhance learners' performance.

### *Moderation process*

This study found that the HoDs should always moderate the assessments given to learners. In schools where the HoDs are also the accounting educators, the assessment should go through moderation by another accounting educator or subject specialist in another school. The model of instructional leadership used by the DoE also requires that tests and examinations be moderated (DoE, 2010). Moderation helps the educator to ensure that the assessment is valid and reliable. It also detects weaknesses and strengths in each assessment. As accounting is practical, moderation will also help identify each assessment's calculation, journal, and transaction errors. This creates an opportunity for quality assessment.

Assessment should be in line with the ATP.

The ATPs for CAPS are documents that educators use to teach accounting content. Moodley (2013) attests that ATPs contain the timeframes for the content to be covered, the topics to be taught, and the content for the topics. In addition, it also provides activities and possible assessments for the learners, while the CAPS views what the educator teaches (curriculum). Educators should ensure that the assessments given to learners align with the ATP to ensure that learners are assessed on what has been structured in the ATP.

### *Alignment*

The assessment should also be aligned with what the educator has taught the learners. There were instances where learners mentioned that the educators did not teach some of the assessments. Others mentioned that some were taught but not detailed, so they couldn't read about the topics. Educators should ensure they follow the curriculum by teaching and

assessing the learners according to what has been taught. This will ensure improvement in the success rate of accounting learners.

## CONCLUSIONS AND RECOMMENDATIONS

The above findings have indeed contributed to the literature. It served as an eye-opener to accounting educators on the assessment of teaching and learning of accounting in South African schools. A few educators who participated in the study indicated that some learner assessments are complex; thus, it is evident that they should be based on what learners have been taught. Therefore, the assessment should address the learning outcome covered in the classroom, be moderated, and align with the ATP. Educators must be trained in designing assessments that are achievable and realistic. This would ensure that learners are assessed on what has been taught to enhance learners' performance. Therefore, this study recommends that to enhance learners' performance; educators should master the content of their subject and ensure that the lesson objectives are realized.

Similarly, educators should be cautious in selecting teaching methods; they should avoid teaching methods that allow chorus answers, but rather select learners to answer the questions to ensure that all learners are engaged in classroom teaching and learning. This is a result because the key aspect of learners' performance is the ability of educators to focus their planning on the knowledge, skills, and values that an educator wants the learners to develop. This will consequently ensure that learners are taught in a manner that inspires them to become entrepreneurs and develop their business niches.

The findings of this research have several implications, which could be helpful for accounting education and higher education institutions to determine different assessment strategies that can be used to improve learners' performance. This study found that the training given to educators should cater for the assessment design, as most accounting educators (mostly new educators) may struggle to design a quality assessment for the learners. Educators should refrain from copying and pasting past papers as learners can easily access these online. A quality assessment in accounting is well-structured, designed by the educator, and meets the lesson outcome.

This study recommends that SMTs organise workshops for their educators and learners to enhance their accounting knowledge and enhance learners' performance through effective instructional leadership and management in schools. More attention should be directed at the content training during the educator workshops. Schools can also utilise the services of experts such as professional educators and education professors to provide the content for training – paying attention to the topic, its scope, new curriculum changes, and the accounting concepts.

## DECLARATION OF INTEREST

The authors do not have any personal or work related interest in the organisation that would influence this work.

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