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Teaching and Assessment in Accounting: An Exploration of Teachers' Experiences in a Rural KwaZulu-Natal School

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ABSTRACTPost-apartheid curriculum reform in South Africa brought many changes in teaching, learning and assessment in schools. Assessment in Accounting,as a school subject, emphasized recording and content recall. In the new curriculum, there is a discernible move away from the mastery of formulas and procedures to an understanding of principles and an analysis and interpretation of financial information. This conceptualisation of Accounting has necessitated changes in the way the subject is taught and assessed. This article sought to explore Accounting teachers' current understandings of assessment. A qualitative research design using semi-structured interviews was followed to explore three seasoned Accounting teachers' understandings of formative assessment. The findings indicate that the unique discipline of Accounting and the contextual constraints (especially those of large class sizes in a rural South African context) determine how teaching, learning and assessment happen in Accounting. These constraints place restrictions on the quality of interaction and feedback.

INTRODUCTION AND BACKGROUND

Curriculum reform in post-apartheid South Africa brought about many changes in teaching, learning and assessment (Gouw 2008; Nakabugo and Sieborger 2001). These changes were also evident in Accounting as a school subject. In terms of the Accounting Subject Statement (Department of Education (DoE) 2010b), Accounting is viewed as a discipline involved in communicating financial information for the making of appropriate financial decisions. This implies that there is a discernible move away from emphasis on the recording of transactions and bookkeeping to an understanding of Accounting principles and an analysis and interpretation of financial information. Accounting is viewed as a specialised "language of communicating financial information" (Ballantine and Larres 2007:174). Therefore, in order to equip learners with analysis and interpretation skills, open assessment dialogue or two-way communication between the learner and the teacher serves the crucial function of assisting students to develop analytical skills, supported by well-reasoned, logical arguments that are not confined to figures and formulas. This conceptualisation of Accounting has necessitated changes in the way that the subject is taught and assessed (DoE 2003; O'Brien 2002).

An extensive body of literature (Bell and Cowie 2001; Black and Wiliam1998; Black and Wiliam 2006; Elswood and Klenowski 2002; Stiggins 2004; Taras 2007) has shown that formative assessment can lead to improvements in learning for children. This is in line with the assessment policy in the National Curriculum Statement (DoE 2003), which emphasises continuous formative assessment which is integrated into the process of teaching and learning.

These changes in assessment procedures are likely to affect teachers' understandings of the new expectations and what they may imply for their daily practice as teachers of Accounting. This is particularly the case for teachers, whose previous experiences may be different from the new expectations. This article reports on findings from a study (informed by the changes in the teaching and assessment of Accounting) which sought to explore Accounting teachers' understandings of assessment in general and formative assessment in particular.

Assessment becomes formative in nature if it provides information that teachers and their learners can use as feedback in assessing themselves, one another and in modifying and enhancing teaching and learning (Black et al. 2003). According to Black and Wiliam (2006), assessment is formative if the evidence about student achievement is elicited, interpreted and used by teachers, learners or their peers to make decisions about the next steps in instruction.The emphasis is on the ongoing provision of feedback and learner support. However, teachers'

conceptions and understandings of assessment have been shown to be mediating factors in assessment practices.

While there are countries where formative assessment is well understood and implemented successfully, for example, the United Kingdom, Australia and New Zealand, implementation is more challenging in contexts where teacher-centredness and summative assessment are still dominant. Research shows that there are still problems with teachers' understandings and interpretations of formative assessment in schools (Lambert and Lines 2000). Pryor and Lubisi (2002) state that formative assessment is not well understood by teachers and its implementation is weak. This argument is also evident in a number of studies in South African schools (Harley and Wedekind 2004; Pryor and Lubisi 2002; Reyneke et al. 2010; Vandeyar and Killen 2007), which reveal that many teachers have limited experience and understanding of assessment as a teaching tool rather than a grading strategy. This is evident from the observation of assessment practices of teachers, which show that they struggle to make sense of the demands of formative assessment as a teaching strategy (Nakabugo and Sieborger 2001; Vandeyar and Killen 2003). Recent studies in the field of assessment show that teachers still rely heavily on tests and examinations as the primary means of assessment (Vandeyar and Killen 2007; Cassim 2010). Furthermore, Chappuis and Chappuis (2008) indicate that testing and norm- referenced assessment still dominate teachers' assessment practices, because teachers have a relatively limited understanding of the new theories of assessment and the various ways in which they can be used to enrich student learning.

Reyneke et al. (2010) posit that most teachers still hold onto their beliefs that instruction and assessment are two separate processes. Similarly, Vandeyar and Killen's (2007)study illustrates how teachers still hold very strong teacher-centred conceptions of assessment. Teachers still use paper and pencil types of assessment because they believe that such assessment plays a crucial role in learning and understanding. These studies show that although teachers may know the positive effects of formative assessment, they may still use traditional and summative methods because they think learners need to be well-prepared for standardised tests.

Learner self- and peer-assessment requires learners to become proactive in their assessment (Kirby and Downs 2007). This means that teachers need to transfer some of their power as assessors to their learners. However, teachers appear to be reluctant to pass the assessor roles to learners, feeling that their learners do not have the relevant skills to conduct an objective self- and peer-assessment. Teachers' responses in Cassim's (2010) study indicated a lack of confidence and confusion with regard to assessment, which made them feel very insecure and highly frustrated. The participants declared that they disliked peer assessment because of learners' unruly behaviour. During assessment they found that learners resisted separation from their friends, which in turn caused them to become unruly.

Swart (2006) found that assessment is still the domain of teachers and continues to be used as a tool for recording narrow evidence of achievement. In addition, Swart noted that teachers struggled with peer and group work;their view was that their learners were too young to understand what these entailed. Teachers revealed that in many instances group work is not successful because learners do not take it seriously, especially if they know that it does not contribute to their term mark. Similarly, in Cassim's (2010) study, teachers also pointed out that if they try to involve learners in learning activities,the learners see it as an opportunity to socialise with their peers and turn the class into a playground.

Davies (2006) claims that involving students in creating assessment makes the learning goals of an assessment task clear and gives them the tools they need to succeed. However, most studies revealed that assessment is not transparent. In a study conducted by Reyneke et al. (2010), a small number of teachers indicated that they shared assessment criteria with learners, while most teachers said they never did. Learners should be well informed about the assessment criteria before they start working on an assessment task, so that they have a sufficiently clear picture of the targets that their learning is meant to attain.However, teachers rarely shared specific assessment criteria with learners at the onset of a task (Black and Wiliam 2006). Chan's (2003) study showed that teachers view themselves as responsible for making decisions in class rather than involving learners or handing

over such responsibility to learners. Teachers say that their learners are not ready to take the responsibility for their learning. As such, they were not comfortable about asking learners to choose assessment tasks and to involve them in developing assessment criteria and rubrics. Research by Davies (2006) and Kirby and Downs (2007) examined the effects of students' use of rubrics, by asking them to give themselves a markupon completing an assignment using a rubric. They found that if the criteria that students were being assessed on was not clear, it was likely to cause confusion.

While feedback is essential in enhancing future learning, teachers see it as time-consuming and challenging. Stiggins (2004) emphasises the importance of immediate feedback in the teaching and learning process. In most cases feedback is too late or too little to be of real use to learners (Higgins et al. 2002). According to Black et al. (2003) and Taras (2007), proper feedback needs to be given so that both teaching and learning can be enhanced.

METHODOLOGY

This project is part of an ongoing study which explores three Accounting teachers' understandings and practices of formative assessment in one rural school. The study was conducted in a rural secondary school located in Umgungundlovu district in KwaZulu-Natal. Studies on teachers' conceptions and experiences of assessment like that of Nakabugo andSieborger (2001), have been conducted in resource-rich schools. Those that have been conducted in rural schools are based on a deficit model which views people as having problems that need fixing (Ferreira 2006). The researcher's choice of this school is based on the belief that individuals and learning contexts have capacities, skills, resources and assets that can contribute to improve teaching and learning (Ebersohn and Eloff 2006). This school, like its neighbouring schools, is faced with problems of lack of resources and isolation because of their geographical location. As a result they get little support from subject advisors. Despite the problems that are affecting rural schools, schools in that ward decided to come together and form a cluster to share resources and promote teamwork or team teaching. One school was selected from this rural cluster and three Accounting teachers were identified as participants that could provide rich data in answering the research question.

The study is guided by the interpretive paradigm which is concerned with meaning making,in an attempt to understand the subjective world of human experience (Bailey 2007; Cohen et al. 2007; Henning 2004). It adopted a qualitative approach as it was concerned with understanding the experiences of the participants and the meaning they make of that experience. The focus was on the perspective of the participants (Henning 2004; Merriam 2008). Three Accounting teachers (Zama, Mabhi and Lolo) were purposively selected in one rural school in terms of their background and teaching experience. All teachers were highly experienced and had been teaching Accounting in the Further Education and Training (FET) phase. To ensure confidentiality and anonymity, participants were given fictitious names.

Zama had 19 years of experience as a commerce teacher. She had engaged in teaching all three commercial subjects in the FET phase. Accounting was Zama's passion. She was a qualified teacher with a Secondary Teachers' Diploma. She also had an Advanced Certificate in Education in Accounting and a Bachelor of Commerce. She taught Accounting in Grade 12. She had also been a marker (sub-examiner) for Grade 12 Accounting National Senior Certificate (NSC) examinations for over 15 years. Zama was also involved in setting Accounting internal common tests for Grades 10 and 11. She was also a cluster coordinator. She was the head of the Commerce Department for a number of years and was then promoted to Deputy Principal.

Mabhi was a Head of a Commerce Department and had been teaching for 12 years. His qualifications indicated that he had a Bachelor of Education degree and was studying towards a Bachelor of Education Honours degree. He had taught all commercial subjects and was teaching Business Studies and Accounting in Grade 10.He was an experienced Grade 12 Accounting marker in the National Senior Certificate examinations.

Compared to the other two teachers, Lolo was a novice teacher, with four years of teaching experience. Her qualifications included a Bachelor of Commerce degree and a Postgraduate Certificate in Education. She was studying towards a Bachelor of Education Honours de-

gree. She taught Business Studies and Accounting in Grade 11.

Semi-structured interviews were used to probe teachers' understandings. Interviews lasting approximately 45 minutes each were conducted atthe participants' workplace during their free periods.The interviews were tape-recorded and transcribed verbatim. Each transcript was then read a number of times to extract and identify codes. A process of open coding was used. Categories were established, reviewed and clustered into specific themes. In the next section the findings are presented, together with relevant quotations from the interviews.

FINDINGS

In the discussion that follows, key issues raised by the teachers are presented and analysed.

Learners' Written Work and Independent Practice is an Important Aspect of Formative Assessment in Accounting

The Accounting teachers viewed learners' written work and independent practice as crucial elements of formative assessment, which is revealed in their responses below. They indicate that the nature of the discipline requires frequent and consistent written applications and tutorial exercises. This frequent application enables learners to develop an understanding of new concepts and content and provides artifacts that the teacher could use to ascertain levels of understanding with a view to diagnosing problems.This was confirmed in what the teachers said:

"Accounting is more practical like Maths, it needs more practice. Therefore they have to work in class, at home and everyday for them to see whether they understand. Without written work learners will not be able to understand it or get more practice."

"I give them written work every day. They do class work or home workeveryday to give them more practice."

"Written work is important in Accounting because if you are doing Accounting it means you have to do a lot of practice and a lot of exercises."

From the above, it appears as if teachers see the nature of Accounting as a subject that requires a particular kind of feedback and instruction.According to teachers, structured, independent work gives learners an opportunity to review their work and practice what they have learned on their own. For learners to master Accounting skills, they need regular practice.For teachers practice is not simply oral - they seem to value the higher-order thinking processes that written work offers to consolidate learning.

Stimulating Learners' Thinking and Reasoning Skills is Part of Formative Assessment

Teachers indicated that they actively challenged learners to provide justifications for the responses they provide. They encourage processes that promote the development of sound reasoning. Of significance too is that while teachers value solutions provided by learners, they are also very interested in how learners arrived at such solutions. During classroom interaction, when learners provide varying answers to Accounting problems, teachers challenged them to defend their solutions by providing arguments for the selection of processes to work out the problems, especially solutions that required use of mathematical calculations. The constant provision of reasons is an expectation that teachers create to stimulate learners' thinking skills:

"I always want them to give reasons for their answers. If they are doing calculations, I want them to show the class how they found the answer."

"Sometimes they come up with different answers and they also disagree with each other. They have to give reasons for their answers."

"Sometimes they give me different answers and they disagree. They have to do calculations and discuss the answer and to give reasons for their answers."

"In Grade 9 and 10 I always ask questions, like 'why' because I want them to understand the concept or Accounting equation or adjustment."

Teachers' responses revealed that the subject content in Accounting in higher grades allows for opportunities for discussion, dialogue and contestation. Skills of analysis and interpretation are pertinent at this stage and permeate the curriculum.Again, such argument needs to be backed by sound reasoning. Teachers in-

dicated that they encouraged contestation and discussion among students. This has to be grounded in sound arguments, so that the teachers can assess whether learners comprehend how to use certain formulas and procedures and to show understanding of accounting principles:

"It is easy to engage Grade 12 into debates because they have toanalyse and interpret in almost all topics."

"I want them to judge their information as compared to each other. I want to see them discussing and disagree on their answers because they learn from other learners."

Emerging from the above is that asking learners to justify their answers is used to challenge misconceptions, create discussions and explore any ambiguities and discrepancies that need clarification. Therefore teachers always give learners time to think and share their thoughts with others with the aim of promoting critical thinking and shared learning.

Formative Assessment is not the Exclusive Domain of the Teacher

Teachers revealed that they want their learners to work together so that they can help each other. They pointed out that they encourage learners to work in groups or in pairs. Working collaboratively gives students the potential to learn from one another as it creates spaces for them to do so:

"Even if they are doing class work I ask them to do it in groups to help each other. And that can help because someone can come up with an easy way or method which can help other learners."

"When I am teaching, I always ask them to work in groups and to involve themselves in class discussions."

"I always encourage them to work in groups because sometimes it is not easy to do Accounting alone. Even during marking I want them to do corrections together."

Teachers feel that Accounting lends itself to the orientation where learners give each other support. In Accounting learners are frequently faced with challenging problems, which they have to solve together in order to develop higher-order reasoning and problem-solving skills. As such, learning Accounting individually can be challenging for other learners. Therefore they recognise that it is crucial to create opportunities for learners to work together to build on their own and each others' knowledge and ideas to develop coherent thinking in Accounting.

"Even if they are doing class work I ask them to do it in groups to help each other."

"I always encourage them to work in groups because sometimes it is not easy to do Accounting alone."

"I always make sure that learners are involved throughout the lesson because they learn better if they take part in the lesson."

Teachers described how the checking and correction of class work is a shared endeavour. They share the responsibility of doing corrections with learners. They mark and do corrections as a class while others are doing corrections individually.Teachers attempted to create an environment which allows learners to take responsibility for their learning and for the learning of other learners by giving them chances to help each other in clarifying their misunderstandings, thereby attending to and correcting their mistakes immediately. They also encouraged learners to share in the remedial and corrective process since such sharing provides opportunities for learners to shape each other's learning:

"I always make sure that we mark classwork and homework together in class."

"I also give them a chance to mark their homework on the board. Others give answers, while the other learner is writing on the board."

"During marking and when they do corrections I ask them to do corrections on the board while others are giving answers. I only intervene if there is a problem."

The above statements revealed that teachers create spaces for learning. Therefore they scaffold learning by opening up chances for debates. They also place emphasis on and appear to have much faith in students' ability to scaffold one another's learning and appear to believe in and value the social nature of learning.

Teaching Context Determines Formative Assessment and Feedback

Large class sizes present a challenge to teachers of Accounting. In as much as they attempt to ascertain whether pupils have in fact done the required work, they find large class sizes a constraining factor. It is interesting that teach-

ers refer to checking whether set tasks have been completed and then move on to determine the quality and accuracy of the work done. In a South African context, many students where the current study was carried out hail from poor, working-class families, often with single parentage and high levels of unemployment. In some cases students themselves are parents or are taking care of other siblings or live on their own. Such students have numerous other pressures to bear, including that of completing tasks set by their teachers. So the checking of whether students have completed tasks takes on a particular meaning, a paradox in a sense - namely, 'checking on' students who also engage in adult functions outside the school environment such as 'checking on' their own siblings and own children.

Clearly, the process of checking learners' work while doing corrections is important. However, the extent to which the checking process can be done in qualitatively rich ways is impeded by the physical impracticality of performing such an exercise. Large classes and the frequency of the practice examples in Accounting make it difficult to review each pupil's work. Although class size is a challenge, teachers still attempt to do regular checks and to provide feedback:

"I always start by checking whether they have all done their work. But because my classes are big I do not get time to mark all their exercise books."

"In Grade 10 there are more than 80 learners. It is not easy to mark their exercise books. Even if I take the books home with me I won't finish marking because there are too many books."

"I cannot mark their homework every day. I try to give them more work to give them practice but marking is a problem, but I always check their workbooks."

Teachers' responses highlighted that assignments are marked and returned to learners later than what is desirable to them. This is due to the large number of submissions that have to be examined. Teachers revealed that as a result, learners are not given a second chance to improve their marks. Large classes make it difficult to assess and provide feedback timeously. There is often a long time-lag between submission and return. Teachers admit that the turnaround time is longer than it should be, which makes the formative feedback less effective:

"If it's an assignment I return it after 1 or 2 weeks. It is not easy to mark more than 80 assignments and there is no time to do it for the second time."

"Sometimes we discuss and do corrections for assignments very late because of numbers and there is no time to give them a second chance to do their assignment."

"Then if it's an assignment after 1 or 2 weeks because it is not easy to mark so many assignments in one week."

It is difficult and not practical to provide individual attention and feedback. The extent of the syllabus and the need for syllabus coverage compromises teachers' ability to offer effective feedback. The teachers often have to push ahead with the discomforting knowledge and acceptance that not all of their pupils may have mastered a particular topic:

"If controlling them was easy I would sit with one who has a problem and deal with him, for 80 learners it is difficult."

"I think the problem is with time… and workload… Sometimes we move to another topic knowing that they did not understand. They need more explanation and more work."

"But sometimes it is difficult to start everything from the beginning because there is no time."

Mabhi pointed out that large class sizes in Grade 10 made planning for group work very difficult. Overcrowded classrooms make such pedagogical strategies impractical to implement. While teachers, especially in lower grades, see the value of these, they struggle to implement this strategy, which is frustrating for them. A further structural challenge is that the point of departure of the Accounting curriculum at Grade 10 is based on the assumption that a prerequisite foundational Accounting knowledge is already in place, and that students ought to have acquired such knowledge and competence in Grades 8 and 9. However, this is not always the case.Teachers express concern about the lack of articulation between the Economic and Management Sciences curriculum taught in Grades 8 and 9 and the FET Accounting curriculum that starts in Grade 10. The lack of an in-depth focus on Accounting at Grade 8 and 9 level in particular, creates prior knowledge problems for learners - which have to be solved by Accounting teachers in Grade 10. As a result,Grade 10 teachers have to teach three years' work in a single

year. This leads to a problematic catch-up situation for many teachers, exacerbated by overloaded content in Grades 11 and 12. This is reflected in what teachers said:

"So it's difficult to start accounting equation in Grade 10; the more you spend explaining things, a learner was supposed to get in Grade 8 and 9, you are not going to finish Grade 10 work, because Accounting syllabus is too long. And if you don't explain these things a learner will struggle from Grade 10 to Grade 11, even in Grade 12. So the learner will not be able to do interpretation."

"We use to have a problem of learners from other schools. In Grade 12 they have a problem of background like Grade10 work. I have to teach previous grade's work before teaching Grade12 work because they do not have understanding of basic concepts."

"It is better in this school because EMS [Economic and Management Sciences] in Grade 9 is taken by Accounting teachers. But in Grade 10 there are learners from other schools. I am forced to go back to Grade 9 work before starting ledger or trial balance. So you have to teach Grade 8 and 9 work in Grade 10."

Assessment Requires Commitment and Dedication Beyond Normal Working Hours

Assessing student submissions is a constant challenge. It is difficult for teachers to schedule and assess tests during the week. They prefer to administer tests at the end of the week so that assessment of them could be done over the weekend. One teacher mentioned that she prioritises her assessment duties over her weekend religious commitments, creating a work-life imbalance for her. This is a commendable gesture and an indication of the commitment that the teacher has to her students and to providing timely feedback, but at the expence of the teacher's spirituality. She clearly indicated that delayed feedback is unfair to the student. Furthermore, if feedback is delayed, such feedback is likely to interfere with and overlap with new material that she has to cover in the Accounting curriculum. Lolo agrees that such delays will be counterproductive and less effective than immediate feedback:

"If it's tests I mark it during the weekend so that they get their papers back the following week or on Monday."

"I usually give them tests on Friday because I want to get time to mark during the weekend."

"For a test, I have to sacrifice my weekend to mark it, I do not even go to church because when I give them their scripts maybe after two weeks then I will be doing another chapter, which is not fair."

Teachers use weekends to give learners extra lessons. Their responses revealed that if learners performed badly in a test, it indicated that learners had misunderstood the content. Because there isinsufficient time for remediation to happen during normal class time, an alternative time and space has to be sought. Learners are therefore requested to attend weekend Accounting classes as well as supplementary contact sessions prior to the commencement of the school day and after normal school hours. Contact hours are also extended to school vacation times. Vacation times are used both to cover new content material as well as for preparing learners for examinations:

"Work starts at 7:30, I ask them to come at 7:00… Even in the afternoon the school ends at 2:30 I take that 30 minutes and go home at 15:00."

"It happens that during holidays I take 1 week and come back to school."

"Sometimes we are given many chapters to teach before common tests. That is why we are always rushing when we teach, but we teach in the morning and on Saturdays."

"After teaching, if a learner has a problem or does not understand, I ask him to come to my office."

DISCUSSION

This study explored Accounting teachers' experiences of formative assessment in a rural secondary school. The findings revealed that the practical nature of the Accounting subject requires frequent application exercises. This gives learners an opportunity to apply their knowledge of concepts, to apply processes and procedures of analysing and interpreting financial information within a given context. Teachers regard written work and independent practice as important aspects of formative assessment.They signaled the crucial role that written work and independent practice play in facilitating learners' understanding of new knowledge. They regard daily written work as a key component of assessment, which they use

to consolidate learning and ascertain understanding. This is also acknowledged by Vatterott (2010), who states that teachers use structured independent work to reinforce what learners have been learning in class while working at a pace that is comfortable to them.

In Accounting, learners are expected to master particular skills that can only be effectively demonstrated through written pieces, a finding supported by Vatterott (2010), who states that written work is used to check for understanding and to judge students' depth of understanding. Feedback can then be provided to improve student learning. Of particular significance in an Accounting context is that such written work has to be fashioned in a structured format that resonates with the accumulative learning that happens in a discipline like Accounting. Feedback then becomes essential at each moment in the pedagogical encounter since it serves to diagnose specific shortcomings or gaps, with a view to appropriate remediation before the pedagogue proceeds to build on established knowledge. Feedback that is timely and of good quality is important in providing teachers and learners with information that can be used to modify teaching and learning (Stiggins 2004). As such, it enables learners to recognise their mistakes and raise their levels of understanding.

In Accounting learners are frequently faced with challenging problems which they have to solve in order to develop higher-order reasoning and problem-solving skills. Teachers emphasised the importance of developing logical thinking and reasoning skills in Accounting. Asking learners to justify their answers and to challenge misconceptions creates discussion and allows for exploration of any ambiguities and discrepancies that need clarification (Franke et al. 2009). This view is also supported by Koen (2011), who argues that when the reasons behind the mistakes are identified, meta-cognitive skills might be stimulated by enabling the students to learn about learning.

Teachers recognised that for the teaching and learning of Accounting, a discipline that demands constant application of logic and reasoning skills, the mastery of such skills depends on creating spaces in Accounting lessons for such dialogue to occur. However, as reflected in the findings above, contextual constraints (especially those of large class sizes in a rural South African context) place restrictions on the quality of interaction and feedback that teachers can offer to their Accounting students. This finding is also supported by Swart (2006), who notes that time pressures and large class sizes detract from the core business of teachers, namely that of teaching.This is overcome by innovative strategies that teachers use, such as extending the contact hours beyond the required school day. However, this makes additional demands on teachers, where professional commitment encroaches on personal time, yet the teachers are at ease with such a sacrifice.

Teachers value the role of social interaction in facilitating learning in Accounting classes. Involving learners in classroom activities allows for collaborative learning and peer support. By developing more collaborative interactions in the classroom, learners felt comfortable in sharing their thoughts with others, thereby taking shared responsibility for their learning and other learners' growth.This orientation by teachers and learned behaviour by students points to a particular value system in an African society, more especially within South African society. The notion of community and the African value system of 'Ubuntu' has profound meaning as we try to understand the nature of classroom-instruction in South African schools, especially those inhabited by African children and teachers. Ubuntu as an African phenomenon and value system suggests that a human being is exactly that because of other people around him that make him human. His existence only has meaning in the context of other humans. It stresses the complex, mutually supportive bonds between human beings as they strive to achieve communal aspirations. This is in stark contrast to neo-liberal Western value systems that foreground individual success. It was evident that the nature of the teaching and learning context was such that the communal good, which was developing competence in Accounting content and procedures, was enabled through the communal spirit that teachers attempted to engender in their Accounting classes.

This notion of community and commitment is extended to how teachers view their roles and commitment to their students. In the face of immense contextual constraints such as large class sizes, an overloaded curriculum and the burden of assessing the large quantities of work that the subject Accounting naturally produces, compounded by large student numbers per class,

teachers continue to persevere. The phrase 'to go the extra mile' does not adequately capture the essence of the extra workload of the teachers. The creation of voluntary extra teaching contact time outside of the official school programme, even at weekends and at the expense of personal religious duties, indicates a particularly deep understanding and application of the broader principle of Ubuntu. This is indeed a commendable feature, especially in a South African education system where the popular dogma has been to label teachers as lazy and uncommitted.

CONCLUSION

This study explored Accounting teachers' experiences of formative assessment, with interviews providing authentic data which revealed their experiences. The findings revealed that teachers regard daily written work as a crucial form of assessment which they use to consolidate learning and ascertain understanding. This is of particular significance in an Accounting context, where such written work has to be fashioned in a structured format that resonates with the accumulative learning that happens in such a discipline. Teachers encourage processes that promote the development of sound reasoning-by actively challenging learners to provide justifications for the responses they provide. While teachers value solutions provided by learners, they are also very interested in how such solutions were arrived at. Teachers attempt to create an environment which allows learners to take responsibility for their learning and for the learning of other learners by working collaboratively.

Findings revealed that contextual constraints place restrictions on the quality of interaction and feedback that teachers can offer to their Accounting students.However, voluntary extra teaching contact time outside of the official school programme shows the communal spirit that teachers attempt to engender in their Accounting classes.This notion of community and commitment is extended to how teachers view their roles and their commitment to their students. What comes out clearly is that Accounting teachers' understandings of formative assessment indicate a particular and deep understanding and application of the broader principle of Ubuntu. They see formative assessment as assessment that necessarily requires a sense of commitment and dedication that goes well beyond normal working hours.

The importance of written work and independent practice and the need to stimulate learners' thinking and reasoning skills, and the notion that formative assessment is not the exclusive domain of the teacher, are useful insights that have significance for teacher education and continuing professional development of teachers in particular.

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