



Secondary School Accounting Teacher Perceptions on Student Assessment in Formal Education

Shiva Dutta Chapagai¹

¹Jananyoti Campus, Bhimad-6, Tanahun, Nepal

*Corresponding Author: Shiva Dutta Chapagai

E-mail: Shivachapagai@janajyoticampus.edu.np

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Abstract

The curriculum for the secondary level in Nepal's Grades 11 and 12 includes a 25-mark internal assessment system as part of the summative evaluation. This study uncovers the internal assessment methods used by accounting teachers in Nepal. The research employed a qualitative method and selected five accounting teachers from grades 11 and 12 through purposive sampling. Telephone interviews and face-to-face interviews were the primary methods of data collection. The interview focused on activities related to assessment criteria, which include project work, educational tours, participative learning, report preparation, and scores from internal exams. The criteria are part of the summative evaluation for accounting courses. The study's conclusions show that a major obstacle to taking internal assessment seriously and integrating it into summative evaluation is a lack of professional integrity. Teachers do not follow prescribed procedures for assessing assessment for learning activities. The study specifically investigated the internal assessment procedures for grades 11 and 12 accounting courses in the Bhimad Municipality of Tanahun District, Gandaki Province, Nepal. Another interesting research topic in Nepal is how accounting teachers at the Secondary level in Grades 11 and 12 apply formative assessment procedures.

INTRODUCTION

Evaluation plays a vital role in education by assisting in performance and determining what students have learned (William, 2011). Evaluation of the student's academic performance and achievement with formal education frameworks is an essential part of an assessment in education. Educators use various methods to assess student skills, attitudes, knowledge, and learning progress. Formative and summative assessment systems are commonly used to measure students' content achievement and performance (Yüksel & Gündüz, 2017; Delin et al., 2018). Internal assessment holds significant potential to enhance the learning process (William et al., 2011). Assessment plays a vital role in the power dynamics within the classroom. It impacts how students engage with the learning process, how educators influence them, and how knowledge is created and shared. This interactive context directly influences the power dynamics in the educational setting (Barber et al., 2014; Huang et al., 2024; Vistorte et al., 2024). Assessment is a critical component that entails

the systematic collection of information and data to inform and make informed decisions about student learning experiences, including their curricula, programs, and the development of educational policies. Assessment is crucial in directing students' focus toward their learning effects and building confidence as they prepare for their final examinations (Mengesha & Degefa, 2021; Ghaleb, 2024; Chiu, 2024). At the secondary level, the study discovered teachers often regard internal assessments as more of a procedural obligation rather than an authentic reflection of students' progress (Saud et al., 2024; Butakor & Caesar, 2021; Johnston et al., 2022; Alazemi, 2024; Karlen et al., 2024). The results of the assessment serve as indicators of the effectiveness and quality of education, highlighting the crucial role of assessment in evaluating the success or shortcomings of a curriculum (Yilmaz, 2017). Jung Bahadur Rana established the formal education system in Nepal with the founding of the Durbar School in 1854. The education system has evolved alongside political transitions, from the Rana regime through the panchayat system, to multiparty democracy, and the federal public. As a result, the school curriculum has been updated and developed according to the National Curriculum Framework for School Education 2019. This led to the implementation of a new curriculum for Grades 11 and 12 in 2020 (CDC, 2019). The current curriculum for Grades 11 and 12 includes both formative and summative assessment systems. Formative assessment provides regular feedback to students for improvement, while summative assessment certifies the competence and ranking of students. The overall understanding of the curriculum standards is evaluated and graded through summative assessment which includes both internal and external assessment systems. Internal assessment carries 25 percent of the total grade, while external assessment contributes 75 percent (Secondary Education Curriculum Class 11 and 12, 2019). Formative assessment involves giving students ongoing feedback to help them improve, whereas summative assessment evaluates and certifies their competence and ranking. Summative assessments, which encompass both internal and external evaluations, measure and grade students' overall grasp of curriculum standards. Internal assessments account for 25 percent of the total grade, while external assessments make up the remaining 75 percent (Secondary Education Curriculum Class 11 and 12, 2019).

Various studies have previously explored formative assessment (Dixson & Worrell, 2016; Dahal, 2019; Joseph, 2022), and summative assessment (Pratiwi et al., 2019; Ishaq et al., 2020; Connors, 2021; Nurwahidah et al., 2022; Johansson et al., 2023; Ndlovu, 2022; Saud et al., 2024). However, research on internal assessment in education, specifically for accounting at Grades 11 and 12 in Nepal, is lacking. Therefore, this study is significant as it addresses the gap by focusing on internal assessment at the secondary education level in Nepal.

METHODS

This research utilized a phenomenological approach to examine the internal evaluation of the phenomenon, where educators shared their experiential insights regarding the internal assessment system through qualitative research methodologies. The study focused on secondary level accounting teachers (Grades 11 and 12) in the Bhimad municipality of Tanahun District, Gandaki province, Nepal. Five teachers from Grades 11 and 12, each possessing a minimum of a decade of teaching experience at the secondary level, were purposefully selected. Data collection primarily involved telephone interviews and face to face discussions. These interviews concentrated on implementing internal assessment criteria, including participation in learning, project work, education tours, and preparation of reports, and marks from internal exams determined by the curriculum as part of summative evaluation for accounting. Respondent's identities were protected by assigning pseudonyms like educator 1, educator 2, educator 3, educator 4, and educator 5.

The information provided by the respondents was informed for the member check and crosschecked using an interview with selected sample respondents. Findings gathered from respondents were validated through member checking and confirmed by interviewing a subset of participants. The study outcomes delineated assessment criteria and practices employed by teachers in the assessment process, namely assessment of learning, assessment for learning, and assessment as learning. All selected teachers held master's degrees in Management and were engaged in teaching across various secondary-level schools. The following tables the details of the participants.

Table 1. Internal Evaluation Criteria

Assessment Areas	Marks
Participation	3
Project work	8
Education tour	8
Mark from internal exam	6
Total Marks	25

Sources: Secondary Education curriculum Class 11 and 12

The information from this research was examined using content analysis, focusing on four dimensions of the internal evaluation system outlined in the educational program for summative evaluation.

RESULTS AND DISCUSSION

Participation

Assessing class participation involves evaluating students' active engagement in class, their interaction with peers, classwork, project work assigned to them, and their contribution to discussions. This process is challenging due to its subjective nature and the influence of factors like class size, group dynamics, and cultural inhibitions. The aim of assessing class participation is a milestone of effective education, playing a vital role in student engagement, understanding, skill development, and overall academic success. Active participation transformative learning into an interactive process, enhancing retention and fostering critical thinking communication, and collaboration skills. It builds students' confidence, provides immediate feedback, and creates a dynamic inclusive learning environment where students take ownership of their education. Encouraging and facilitating classroom participation should be a key focus for educators to maximize potential and learning outcomes for their students. From the information collected through interviews with all educators, it was found that they were well-known about the division of the criteria along with allocated marks.

Educator 1 mentioned,

"I evaluate the participation by assessing students' performance in teaching and learning activities both inside and outside the classroom". Educator 2 stated, *"I have provided marks for participation based on students' discipline and class attendance".*

Educators 3 and 4 mentioned,

"I give students a question set to complete within a specific time framework and then submit it for internal assessment".

Educator 5 replied,

"Due to the large size of the class, I give students marks for participation based solely on their terminal examination result".

The evaluation methods embraced by teachers present some remarkable discrepancies, with one end being broad-based practices that incorporate both involvement in the classroom and extracurricular activities and the other end being constricted with respect to attendance, discipline, or on-time submission of homework. In large classes, certain educators tend to use terminal examination results nearly exclusively, in part because of practical limitations, including time and resource. Although this diversity can be a mirror of various teaching ideologies, it also brings up the issues of equity and the adherence to the curricular purpose. Internal evaluation, especially concerning student engagement was structured to reflect the values of assessment-to-learn through prompting engagement, contemplation and holistic growth (Burr et al., 2024). But the present practices do not reflect this spirit, and they tend to make evaluation more and more mechanical or subjective, which does not reflect significant learning achievements.

The results of this misalignment are serious. When participation is not measured consistently- or not at all, the formative value of internal assessment is compromised. Students might be given mixed messages on what it takes to be successful, and lack of constructive feedback will restrain growth. The literature suggests that this issue matters: Adediwura (2012) and Mkpae and Obowu-Adutchay (2017) discovered that in Nigerian secondary schools, teachers did not commonly use the school-based assessment systems as intended, which can be viewed as a large-scale tendency of poor fidelity towards policy in practice. These findings imply that this problem does not exist in single classes only but is a systemwide problem, whereby teachers cannot balance expectations taught in the curriculum with classroom realities.

In order to fill this gap, there should be more institutional support and professional development to prepare educators with feasible strategies of the genuine participation-based assessment. Internal assessment is in danger of being a rote activity, not a means of effective learning, without more visible rubrics, training, and moderation systems. Finally, assessment as a learning process can be achieved only once the practice of evaluation is made standard, transparent and based on feedback that will enable students to change.

Project Work

Project work, as a method of assessment, aligns with the internal evaluation systems prescribed in the curriculum (Secondary level curriculum Grades 11 and 12, 2019) of accounting. It ensures students are evaluated on practical and applied knowledge, encouraging deeper understanding and engagement with the subject matter. Eight marks are allocated for this criterion.

Educators 1, 2, and 5 mentioned,

"At the beginning of the session, I inform the students about the internal marks of the project work. While I am teaching the theory class, I ask the students to do the project work related to the specific topic. However, the students do the work individually and with their peers. The students completed the task within a specified time and format. I provide the internal assignments marks after the evaluation of the project work".

Educators 3 and 4 mentioned,

"I provided students internal assignment marks of the project work in terms of their classroom attendance, classwork, homework, and their behaviors".

The internal assessment of the work done on the project currently does not reflect the idea of the assessment of learning that are aimed at positive and open feedback and development. Although the recommended approaches focus on structuring the learning experience of the students and improving their skills, the reality of

classroom practice is characterized by disconcerting incoherence. Other teachers will use marks on the end product of the project and some will rely heavily on personal impressions or subjective judgment. This inconsistency does not only contravene the reliability of the assessment results but also obscures the formative aim of project work, which consists in assisting students in linking the theoretical knowledge to the practical application through continuous reflection and enhancement (Jannah & Widyanti, 2024; Osagiede & Alordiah, 2024).

The repercussions of these deviations are huge. In the case of arbitrary grading being applied to evaluate them, students will have no chance to get meaningful feedback that may guide their future work. This de-motivates, gives a sense of unfairness, and reduces the credibility of the evaluation system. More importantly, the absence of a standardized practice can potentially increase the gap between achievements since students might not be given equal credit of their efforts in various classrooms or teachers. In this regard, project-based learning has been undermined as educational value because the assessment process is rather bureaucratic accountability-oriented than the student development (Kiely & Rea-Dickins, 2005).

To counter this problem, it is not enough to remind teachers of curriculum requirements; it involves institutional reinforcement of assessment literacy and institutional support. To make such evaluation approaches that would balance objectivity and formative feedback, teachers require resources as well as training. The policy-practice gap might be bridged with clearer rubrics, processes of collaborative moderation, and reflective feedback mechanisms. Inherently, the absence of such reforms will keep internal evaluation inconsistent and misaligned, whereas its potential to positively affect student learning will be confined and will put the educational system in a negative light.

Educational Tour

The educational tours, as described in the bundled internal evaluation strategy of the accounting curriculum (Secondary Level Curriculum Grades 11 and 12, 2019), will serve the purpose of exposing the students to the real-world. These types of activities are aimed to support the learning process through the integration of theoretical knowledge with the real world-experience and examples. The weightings on this criterion are eight marks. The findings, however, provided in the interviews indicate that none of the educators had arranged real educational tours and visits with their students. Rather, marks were allocated to this component on other alternative issues, including classroom boredom, class work, homework and general class behavior.

Educator 1 stated,

“Since no tours are conducted, I provide the marks for educational tours by evaluating students’ classwork and attendance.”

Educator 2 explained,

“I substitute tour marks with students’ discipline and homework submission.”

Educators 3, 4, and 5 acknowledged that their assessment practices relied more heavily on classroom activities and student behavior rather than on practical exposure gained through field visits. While this approach may appear pragmatic given classroom constraints, it represents a significant departure from the intentions of the curriculum design, which explicitly emphasizes experiential learning. By substituting classroom indicators for marks intended to reflect field-based experiences, the educators inadvertently undermine one of the central pedagogical goals of educational tours: connecting theoretical instruction with real-world application.

This misalignment is a very crucial matter of concern in terms of institutional support and allocation of resources. The challenge of facing field-based assessment may be the logistical constraint, including lack of funds, planning, and institutional interest in experiential learning. In the event that students are unable to interact substantively with the practical aspects of their coursework because of such challenges, there is a threat to the integrity of internal assessments (Hancock et al., 2023; Meccawy et al., 2021). More to the point, the very aim of educational tours to open up the students horizons, give theory a wider perspective and develop hands-on skills is not achieved. Consequently, the evaluations will be too bureaucratized to be considered effective means of engagement and profound learning.

Finally, the use of classroom conduct as the proxy of field-based experience undermines the transformative nature of educational tours. The prevailing assessment practice narrows the learning scope to that which is convenient as opposed to pedagogically valuable instead of empowering students to synthesize theory and practice. This result highlights a positive response to the demands of enhanced institutional commitment, better planning of logistics, and more systematically providing the elements of experience in assessment systems. In the absence of these changes, internal assessment would not fulfill its goal of improving engagement and knowledge in practice and holistic development of students.

Score from Terminal Examinations

The internal examination helps to improve the student's learning skills, quality, and learning pace and enhance the overall performance of students. The score obtained in the terminal examination is a key factor for internal assessment. Typically, schools conduct two terminal examinations before the final examination, and the marks students achieve in their exams contribute to their overall score for internal assessment.

All the educators stated,

"I have provided marks to the students based on the result of the first and second terminal examinations obtained by the students".

The internal evaluation to the terminal examination tests is meant to not only serve as a summative test but more of an application of the assessment of learning. Rather than being a mere tool used to rank or classify students, it is this approach that emphasizes diagnostic role of assessment, and the outcomes are aimed at providing feedback as well as helping the instructors with pedagogical decisions and aiding the learners on their continued progress.

By harmonizing internal assessment with the ethos of assessment as learning, terminal exams can be designed and adapted, so that this method of assessment becomes a course enriching learning rather than a destination of instruction. This point of view criticizes the classical view of the assessments as a summative judgment and underlines their importance as a tool to define what students do not understand and the way to encourage reflection and teach strategically (Kulasegaram & Rangachari, 2018; Farid, 2024).

The given framework can highlight the transformative power of internal assessments in cases of their successful implementations. Nevertheless, it poses a strong invitation to be critical of questions of fairness, consistency, and authenticity in evaluation practices. Without these protective measures, there is a danger of relapse of terminal exams back to its traditional use of assessment and not facilitation of meaning learning.

Rethinking Internal Assessment in Secondary Education

The appraisal system is a pillar of formal education, as it does not only act as an achievement measurement tool, but also as a tool of fairness, consistency, and reliability in the learning process. A powerful evaluation system can preserve the integrity of education as it ensures both trustworthiness and validity as well as to deliver information on student achievement and institutional performance. Ideally, this type of system involves formative assessment, rich learning, and research-based components that form an active feedback and betterment cycle. Internal assessment can do more than a grade when appropriately applied: as a model it allows the learner to identify both his/her strengths and weaknesses, and thus sheds light on the direction in which to continue evolving. Formative assessment, according to Lim (2019), creates self-directed learning conditions that motivate learning to become more proactive on behalf of their improvement, overcoming challenges, and eventually improving the quality of learning. On the same note, William et al. (2011) advise that the key objective of assessment as a form of learning is to give constructive feedback that will allow a student to rectify the deficiencies and not merely to record them.

In the modern educational environment, learners have to develop their skills that go much further than basic literacy and numeracy. They should be taught how to think critically, interpret data, make conclusions and manoeuvre through a fast changing international environment. According to Cleaver & Detrich (2018), these types of demands imply the need of new learning goals, and as a result of these requirements, more adaptive and holistic methods of assessment are needed. This would imply that evaluation systems have to abandon the traditional, one-size-fits-all viewpoints in favor of approaches that reflect the changing educational goals. According to Yusoff et al. (2023) evaluation systems are inherent to enhance the quality of education as diagnostic tools that enhance the curriculum design, instructional decisions, and student performance. Ideally, evaluation practices inspire learners, facilitate reflexive teaching, and lead to the ongoing renewal of programs and institutions.

Nevertheless, a worrisome disjunction between theory and practice is demonstrated by the existing underpinning of the internal assessment of secondary-level accounting teachers in Nepal. Even though the teachers are conversant with the evaluation requirements stated in the curriculum, they tend to lapse to the traditional evaluation systems that emphasize on rote learning and regularly scheduled testing. This dependence on the old ways discounts the overall goals of education, which happens to include the development of critical thinking, problem-solving, and flexibility. The excessive focus on summative assessment (where marks are awarded on the basis of recall or compliance and not on the basis of understanding) reduces the diagnostic power of assessment and constrains its ability to serve as an instrument of instructing learning (Barnes et al., 2014). Due to this, the students can end up attaining good grades without acquiring the competencies associated with academic and professional achievement.

This misalignment between curricular intentions and classroom practices points to systemic challenges. A probable answer is the constraints of resources, whereby teachers have scanty time, training, or institutional assistance to adopt new evaluation practices. The other possible reason is the inertia of pedagogical culture where testing and grading traditions prevail even in response to curricular change. Whatever the reason, the end effect is the same: practices related to assessment that do not conform to the requirements of a modern, learner-centered education system. The consequence is twofold. To begin with, the students are denied the chances to participate in reflective and experiential learning that would allow them to relate the theoretical knowledge to the practical. Second, it diminishes the credibility of the

evaluation system in itself, making it no longer a real measure of the educational outcomes.

More importantly, this scenario points to a necessity to change the situation at several levels. At the institutional level, professional development programs that would equip teachers with the necessary knowledge and skills of creating and using formative assessments should be more emphasized. The guidelines should, on the curricular level, not only dictate the criteria, but also offer specific strategies, resources and models that should be used to help in the implementation in the various contexts of a classroom. On the pedagogical level, educators should be instigated to perceive assessment as a part of teaching and learning and have the ability to empower and inspire students. In the absence of these systemic reforms, assessment will be a little used tool, reinforcing old structures of knowledge instead of innovation and development.

However, the bottom line is that an evaluation system needs to be effective to balance between accountability and meaningful learning. As much as grades and performance measurement have value, it should not be at the expense of the formative role of assessment, which is, encouraging curiosity, resilience, and self-managed learning in the students. The fact that the current situation in Nepalese secondary schools is still largely based on the traditional approach proves that such a balance can be disrupted very easily in case systemic obstacles stand in the way of adopting progressive solutions. To achieve the transformative role of evaluation, it should be recast as a collective process - as a process that involves teachers, students, and institutions in a common goal of improving the quality and relevance of education.

CONCLUSION

This study revealed the internal evaluation methodologies employed by accounting educators teaching Grades 11 and 12 in Bhimad Municipality of Tanahun, District, Gandaki Province, Nepal. An in-depth examination of the evaluation components outlined in the curriculum revealed that internal evaluation often assumes a formal rather than a substantive role in the evaluation process. The lack of professional integrity is a significant factor in the failure to use internal evaluation genuinely to evaluate learners, making it more of a summative evaluation component. The teachers do not follow prescribed procedures to evaluate assessments for learning activities. The teachers provided their internal assessment marks for their self-judgment. This research investigated the internal evaluation methods used by accounting teachers in Grades 11 in Nepal. Exploring the formative evaluation practices employed by accounting teachers at the secondary level Grades 11 and 12 could be a valuable area for further research within the context of Nepal. Adhering to the internal evaluation system outlined in the curriculum would significantly contribute to achieving educational goals.

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