

Evaluation of Feedback as an Assessment for Learning Strategy in Accounting Education

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Abstract: Feedback is essential for the development and progress of learners in subjects like accounting. Teachers provide the necessary information about completed work and an opportunity for learners to improve. However, the literature indicates that teachers often struggle to provide effective feedback due to a lack of knowledge in feedback practices that facilitate learning. This study utilised critical pedagogy as a theoretical framework to create a meaningful, just, and conducive learning environment that can change and improve the educational conditions of accounting teachers. Furthermore, the study employed a qualitative research approach with Participatory Action Research (PAR) as the research design, allowing participants to take action to create a transformed teaching and learning environment that provides effective feedback. The study included five participants, selected using purposeful sampling, and data was generated from focus group meetings and workshops. Thematic analysis was employed to analyse the qualitative data. The findings indicated that accounting teachers used procedural and evaluative feedback methods to provide feedback, which was found to be ineffective, discouraging, and unclear to learners. However, as PAR was used as a

research design, the subsequent findings after the workshop revealed that accounting teachers found descriptive feedback to be an effective method to improve learning. Learners found it to be specific and provide guidance and support.

Keywords: Assessment for learning, feedback, accounting, participatory action research.

1. Introduction

Assessment for Learning (AfL) is an assessment administered during teaching and learning that integrates feedback as a measure of establishing information about the extent to which learners are learning and creating adequate measures to improve performance (Mutmainah & Muchlis, 2022). AfL emphasises feedback in learning, especially since it is utilised as a means for learners to reflect on and interpret learning concepts in accounting to acquire the required knowledge and skills (Lutviana et al., 2020). Selvaraj, Azman, and Wahi (2021) indicate that feedback in AfL happens on several occasions, such as when teachers advise on corrective measures, use self-reflections on prior experiences to improve learning, or learners discuss the activity answers to determine accuracy. When feedback is successfully offered in the teaching and learning of accounting, it serves as a powerful educational intervention that supports learning and improves academic performance.

The purpose of providing meaningful feedback in AfL within the teaching and learning of accounting is to reduce the gap between the learners' current level of understanding and attaining the desired learning goal (Schuldt, 2019). Ahea, Ahea, & Rahman (2016) indicate that unless learners can utilise feedback to produce improved work, for instance, by redoing the same task, neither the learners nor those providing it will ascertain its effectiveness. This implies that accounting teachers must close the learning gaps by providing necessary support to the learners to meet their academic needs and work on enhancing their work after receiving feedback. However, Baroudi, Aoun, and Hamam (2023) signal that feedback is a challenge for teachers to utilise in teaching and learning due to

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constraints such as time and teachers' inability to provide learners with detailed feedback for self-improvement. Therefore, to provide effective and meaningful feedback, accounting teachers must point out feedback that connects with learner performance, strengthens learning, and improves weaknesses.

Tarning, Lee, and Andersson (2020) signify the fundamental principle of AfL as the process of obtaining information about the learners' learning and utilising this information to improve academic performance. Here, accounting teachers assess and analyse the learners' learning progress and decide on the follow-up actions to improve learning. However, de Vries, Dimosthenous, Schildkamp, and Visscher (2022) indicate that teachers find implementing feedback as an AfL strategy complex, as it necessitates intricate professional skills and knowledge. This is confirmed by Carless and Boud (2018), stating that teachers usually misunderstand the feedback process as it is difficult to implement and barely influences learning. Irons and Elkington (2021) further imply that feedback is often ineffective because it is released too late to be effective for the learners' meaningful learning of accounting. Therefore, in providing feedback in AfL, it needs to be specific and timely and identify the necessary procedures for future work (Dawson et al., 2019; Irons et al., 2021).

Previous studies noted continual difficulties and challenges teachers face concerning theory and practice for the effectiveness of delivering meaningful feedback (O'Donovan et al., 2016; Fong et al., 2018). Henderson, Ryan, and Phillips (2019) conducted a study on two Australian universities and determined three major challenges relating to feedback, which included feedback practices, individual teacher capacity, and contextual limitations. Mkhize, Mtshali, and Ntombela (2023) also studied teachers' perceptions and experiences of teaching accounting in Eswatini and established that teachers find it difficult to provide meaningful feedback to individual learners. Moreover, the study indicated that teachers resort to merely administering tasks that display grades instead of presenting feedback that improves learning and moves the learner forward. Similarly, Ntsala (2021) undertook a study within the South African context, and part of the findings revealed that teachers feel overwhelmed by administrative duties relating to teaching and tend to avoid certain assessment practices, particularly delivering meaningful feedback.

1.1 Problem statement

The research problem is formulated against the preceding background of the study. Despite the significant evidence in the literature that demonstrates feedback as a powerful intervention in AfL that supports learning and improves performance, Accounting continues to experience a decline in enrollment numbers and exhibits poor performance (Hendriks & Dunn, 2021; Mkhize et al., 2022). Ramollo and Kanjee (2023) attribute the poor performance and decline in numbers to teachers not having the necessary knowledge and skills to address the learning needs, as well as their inability to use data acquired in AfL tasks to identify learning gaps. Furthermore, challenges arise from teacher-centred approaches and poorly designed and managed AfL environments, where surface-level feedback is provided instead of content-related feedback. This is cause for concern, as learners are deprived of the opportunity to reflect, revise, and meaningfully utilise feedback to close the learning gaps and improve performance in accounting. Therefore, this study has identified a gap in which limited studies within South Africa have not evaluated the effective use of feedback as an AfL strategy in accounting; thus, it aims to use feedback as an AfL strategy to improve teachers' feedback practices and enhance learners' academic performance.

The following research questions guided the study:

- What is the significance of delivering effective feedback in accounting?
- What are the challenges of providing effective feedback?
- What strategies can be used to create an enhanced accounting teaching and learning environment using AfL?

2. Theoretical Framework

This research paper is framed within the theoretical framework of Critical Pedagogy. It is based on the Critical Theory and writings of scholars at the University of Frankfurt, where a discussion on marginalisation and social inequality was initiated in response to the fears created by Nazi Germany (Tinning, 2020). The developments introduced by Paulo Freire further influenced Critical Pedagogy, utilising education as a transformative force to establish a pedagogical theory based on epistemological positioning and to make sense of social and educational realities (Vavitsas, 2022). Other significant scholars associated with Critical Pedagogy include Wolfgang Klafki, Peter McLaren, Patti Lather, and Henry Giroux, among others, who challenged and uncovered the forces at play in educational practices and discourses (McLaren, 2020; Smith & Seal, 2021). Accordingly, critical pedagogy remains an essential theory that shapes the future of teachers and learners, promoting emancipatory forms of practice such as AfL to change conditions and enhance learning.

Critical Pedagogy is founded on the idea that education should create a meaningful, fair, and democratic learning environment (Shih, 2018). The theory is relevant to this study as it is based on the principle of transforming and improving the educational conditions of the oppressed (Freire, 2018). When applied to this study, it means that teachers play a fundamental role in creating a learning environment that enables learners to effectively utilise feedback to close learning gaps and improve their academic performance in accounting. Thus, Critical Pedagogy is significant in this study as it allows for establishing a sustainable learning environment through effective feedback as an AfL strategy to enhance academic performance in accounting.

3. Literature Review

3.1 Conceptualisation of feedback

Feedback consists of multiple definitions in the literature, with scholars discussing various aspects of this concept. Some authors define feedback as information obtained from the learners' performance, while others distinguish it as an interaction between teachers and learners (Wisniewski et al., 2020). Ramani, Konings, Ginsburg, and van der Vleuten (2019) describe feedback as a guiding system where the result of achievement is provided to adapt and improve future actions. In line with this, Ghaderi and Farrell (2020) state that feedback is when a teacher delivers detailed information to the learner based on direct observation of their performance, with the aim of enhancing performance towards a predetermined goal. The common thread in these definitions is that feedback is given to learners to identify and address learning gaps and provide the necessary support to achieve learning objectives. In the field of accounting, teachers have a great responsibility, as they are expected to have the ability to provide specific, clear, and timely feedback to support learning and improve performance. Ghaderi et al. (2020) warn that without this capacity, learning will be challenging, and there will be limited improvement in academic performance.

Furthermore, the definition of feedback aligns with the principle of Critical Pedagogy, which aims to transform and improve teaching and learning conditions (Freire, 2018). In this context, feedback is used as a tool in Accounting teaching and learning to transform and create an environment that addresses learning gaps and supports learners in achieving their goals. Agricola, Prins, and Sluijsmans (2020) emphasise that for feedback to be effective and transformative, learners must understand it. Vague and ambiguous feedback leads to learner dissatisfaction, frustration, and uncertainty about the subject. Therefore, to investigate feedback as an Assessment for Learning (AfL) strategy to improve performance in accounting, this study examines the value of feedback in accounting, challenges that impact effective feedback, and feedback models.

3.2 Value of Feedback in Accounting

Dugmore et al. (2020) emphasise the importance of feedback in teaching and learning. They view feedback as an opportunity to discuss strategies for enhancing learning and addressing students'

weaknesses. When teachers provide feedback, their aim is to encourage students to reflect on and be aware of their own performance, as well as to help them identify ways to improve in the future (Delany & Molloy, 2018). Schuldt (2019) asserts that feedback is crucial for the development and progress of students, as it provides them with valuable information about their work and an opportunity to make corrections and improvements. In the context of accounting, students are allowed to solve financial problems by reworking assessment for learning (AfL) tasks and identifying areas where they still need to improve in order to reach proficiency. Therefore, for feedback to be effective and valued by accounting students, it should be delivered in a positive manner, be specific, and be provided in a timely manner (Swart et al., 2019).

In addition, Nash and Winstone (2017) argue that effective feedback processes require shared responsibility between teachers and students in the field of accounting. Both parties need to have a thorough understanding of feedback and demonstrate the necessary skills to maximise its impact (Carless & Winstone, 2023). Molly, Boud, and Henderson (2020) explain that learners have a role in seeking, generating, and utilising feedback to enhance their learning, while teachers create and manage AfL environments that enable learners to develop feedback literacy skills in accounting. However, Carless et al. (2023) note that feedback processes can be challenging for accounting teachers to manage. This frustration can lead to a devaluation of feedback and reduce its potential for students. Among the factors that hinder the feedback process, teachers often cite the cumbersome workload associated with AfL and providing feedback, which can result in inadequate and ineffective feedback (Winstone & Carless, 2019). Therefore, it is crucial for Accounting teachers to have the necessary knowledge and skills to facilitate the development of students' appreciation and value of feedback in the field of Accounting.

3.3 Challenges impacting effective feedback

3.3.1 Teacher feedback literacy

According to Winstone, Nash, Rowntree, and Parker (2017), learners indicate that feedback is inadequate, delivered late, difficult to understand and use, and sometimes discouraging. Henderson et al. (2019) confirm this statement, as they specify that learners are usually frustrated with feedback because it is vague and unspecific to the content, and the comments provided are usually irrelevant to the subsequent task. Boud and Dawson (2023) state that these challenges come from teacher-centred approaches and poorly designed and managed AfL environments that fail to develop learners' feedback literacy within accounting. In this instance, teachers are seen to lack the required feedback literacy, which Winstone et al. (2020) describe as a learner-centred approach to designing feedback activities that allow learners to develop their feedback literacy. Essentially, Carless et al. (2023) mention that this is a shared and complementary relationship that requires teachers and learners to understand their roles in maximising the effectiveness and value of feedback. However, without adequate teacher feedback literacy, accounting teachers cannot develop and create a learning environment in which learners appreciate and utilise feedback meaningfully.

3.3.2 Different types of written comments

Gipps, MacCallum, and Hargreaves (2015) note that feedback can take many forms, including oral, written, non-verbal, or a combination of these methods. In this study, we specifically focus on written feedback, which refers to teachers' written comments, corrections, and marks provided to learners in response to AfL tasks completed (Morris et al., 2021). Schuldt (2019) states that written comments provided by Accounting teachers are often considered ineffective because learners misinterpret the feedback, as it tends to focus on surface-level features rather than the content. Fithriani (2019) further adds that learners in accounting are generally frustrated with the feedback they receive from teachers due to difficulty in interpreting it, which negatively impacts their confidence and self-awareness. Therefore, Facullo (2022) asserts that teachers need to have adequate feedback literacy skills in order

to create an environment where feedback is valued and effective for improving academic performance.

In the field of accounting, various forms of written feedback can be used, including procedural, evaluative, and descriptive feedback. Descriptive feedback can be further divided into descriptive guiding and descriptive showing. Kanjee (2020) defines procedural feedback as comments that focus on routine and practical components of the learners' work that may not be relevant. For example, in accounting, a teacher might write comments such as "seen," "incomplete," "pull up your socks," or "not again" on a learner's workbook. This type of feedback does not provide specific advice for improving the work; instead, it merely indicates the regular aspects of the learner's work. Furthermore, evaluative feedback provides some information about the learning, such as percentage marks, letter grades, or partial comments, but it does not suggest the necessary information to help the learner adjust their work (Kanjee & Bhana, 2022). Learners receive comments like "excellent," "well done," "keep it up," or "try harder next time," which fail to identify the learning gap and provide the necessary steps for improvement. Therefore, it is essential for accounting teachers to provide feedback that guides and supports learners by offering specific recommendations for them to take the next steps in improving their work.

3.4 Feedback Model that enhances curriculum implementation in accounting

Modise and Letlhoeny (2020) state that teaching, learning, and assessment are essential aspects of effective curriculum implementation in the classroom. Feedback, accordingly, plays a crucial role in assessment, and when not utilised correctly in the AfL strategy, the potential benefits of improving future learning and academic achievement are lost. In the field of accounting, effective use of feedback is particularly important for curriculum implementation. This section, therefore, discusses the model used to enhance curriculum implementation in accounting.

Over the years, various feedback models have been proposed and used as tools to improve feedback in teaching and learning. Examples of these models include Nicol and Macfarlane-Dick (2006), Hattie and Timperley (2007), Evans (2013), and Carless and Bound (2018). These models have assisted teachers and learners in identifying their existing knowledge and skills, as well as areas for improvement and actions to be taken in order to progress and advance in learning. Hattie and Timperley's feedback model, in particular, emphasises three key questions: "Where am I going?" (Feed-up), "How am I going?" (Feedback), and "Where to next?" (Feedforward). The initial question, "Where am I going?" or feed-up, highlights the importance of learners understanding the learning objectives of a task before receiving feedback. These objectives can be communicated orally, in writing, through examples, or by displaying them. The second question, "How am I going?" or feedback, focuses on assessing learners' progress towards their learning intentions and success criteria. This feedback is aligned with the AfL task and aims to indicate learners' progress (Mandouti & Hattie, 2023).

According to Brookhart (2017), in order for feedback to be meaningful, it should be specific, provided in a timely manner, and related to the learning goals of the lesson. When Accounting teachers give specific and timely feedback, learners have the opportunity to improve their work and address identified learning gaps, thus making the feedback effective. The final question, "Where to next?" or feedforward, requires learners to use the feedback to enhance their AfL tasks by focusing on what needs to be done to move forward (Selvaraj et al., 2021). This aspect emphasises the growth and progress of learners in the subject, as feedforward provides guidance and insight into learning and encourages deep learning in accounting. Therefore, Hattie and Timperley's model has proven effective for this study, as the authors examine the significance of feedback, systematically map it, and include the feedforward function within feedback (Lipsch-Wijnen & Dirx, 2022).

3. Methodology

The study aimed to enhance performance in accounting by using feedback as an AfL strategy. It was conducted within the transformative paradigm, which provided a well-established and designed framework for promoting transformation, inclusivity, and democracy (Phelps, 2021). The participants engaged in open dialogues that fostered the mutual exchange of ideas (Thambinathan & Kinsella, 2021). A qualitative research approach was used to allow the participants to meaningfully express their views and feelings regarding the feedback practices utilised in their classrooms (Johnson et al., 2020). Participatory Action Research (PAR) was employed as a research design to prioritise the participants' knowledge in addressing the problems caused by unequal educational systems. AfL was implemented as a strategy to provide effective feedback that enhances learning (Cornish et al., 2023). It also empowered participants to take action and create transformative changes in their Accounting classrooms through systematic research aimed at generating original knowledge.

Before commencing the research, permission was obtained from the University of the Free State (UFS-HSD2021/0992/21), the Free State Department of Basic Education, and the principals of the selected schools. Five Accounting teachers were purposefully selected from different secondary schools in the Thabo Mofutsanyana District, Free State Province, South Africa. The selection criteria required participants to possess a professional teaching qualification with a specialisation in accounting and to have actively taught the subject in the school for the past five years. Participants provided their consent to participate in the study and were assured of their anonymity through the use of pseudonyms to protect their identities. It was emphasised that participation was voluntary, and participants were free to withdraw from the study if they wished to do so.

Data collection involved focus group meetings, document analysis, and workshops. Thematic analysis was employed to analyse the qualitative data, which involved describing, analysing, and interpreting the data (Braun & Clarke, 2019). The data was generated from focus group meetings and workshops, transcribed, coded, and organised into themes that addressed the research questions. To ensure the authenticity and validation of the data, a member check was conducted prior to reporting the descriptive narratives (Candela, 2019).

4. Presentation of Results

As a research design, participatory action research provided a mutually beneficial environment of collaboration for the researcher and the participants, as it focused on social justice and action for professional teacher development. Accordingly, this section presents the results using two participatory action research phases: i) the Planning and Observation phase and ii) the Action phase.

| Research question | PAR Phase | Themes |
|--|--------------------------|--|
| Q1: What is the significance and value of delivering effective feedback in Accounting? | Planning and observation | -Importance of feedback in Accounting |
| | | -Value of feedback in Accounting |
| Q2: What are the challenges of providing effective feedback? | Planning and observation | -The need to provide timely feedback. |
| | | -Lack of feedback literacy. |
| Q 3: What strategies can be used to create an enhanced Accounting teaching and learning environment using AfL? | Action Phase | -Providing ineffective written Feedback. |
| | | -Feedback that improves learning. |

Table 1: General overview of findings of the research question(s)

4.1 Planning and observation phase

The information relating to the planning and observation phase was generated through focus group meetings, data analysis and workshops addressing the significance of delivering effective feedback and the challenges faced by accounting teachers in providing effective feedback.

4.1.1 Importance of feedback in accounting

Feedback is an essential component of the AfL strategy that supports learning and improves future work when utilised effectively (Ghaderi et al., 2020). Accounting teachers provide meaningful feedback, which helps learners identify and address learning gaps in the content. As a result, learners come to appreciate and value the feedback given, as it goes beyond surface-level comments. However, the effectiveness of this process depends on the accounting teacher's capacity and skills to provide specific, clear, and timely feedback that supports learning and improves academic performance.

During the focus group discussions with the participants, there was a consensus that feedback plays a crucial role in the administration of AfL tasks in the teaching and learning of accounting. Participants mentioned that teachers are able to identify learners' strengths and weaknesses in the delivered lessons and devise scaffolding strategies to address learning gaps and improve future work. Therefore, understanding the significance of feedback in AfL tasks highlights the importance of teachers providing feedback that moves learning forward and subsequently creates a sense of appreciation from the learners.

Commenting on the importance of feedback in Accounting, Azizi remarked as follows:

Feedback helps show learners loopholes that they are having and gives them a chance to close the gaps.

In agreement with Azizi, Barack proceeded to mention:

Feedback is important so you can see if the learners understand, which is the most important thing. I believe that when you teach, you teach for a person to understand and know something, so feedback is important, whether in the form of an assignment or a random task.

Lastly, Malaika added the following comment to the discussion:

To correct whatever they were wrong on so that they understand how to do that correctly; thus, feedback is important.

Drawing from the responses of the participants, it is evident that feedback plays a significant role in teaching and learning accounting. The participants' responses acknowledge feedback as a transformative agent that can be used to address learning gaps and support learners (Agricola et al., 2020). Therefore, Accounting teachers must be adequately trained to provide effective feedback that advances learning and improves performance.

4.1.2 Value of feedback in accounting

Learners value feedback when it is provided in a timely manner, is specific and clear, and delivered in a positive manner. This gives them an opportunity to devise necessary methods to strengthen their learning and improve on their weaknesses (Swart et al., 2019; Dugmore et al., 2020). Therefore, the responsibility rests on the shoulders of Accounting teachers to provide effective and valuable feedback. This way, learners can utilise it to correct and improve their work to reach proficiency in the subject.

Commenting on the value of feedback in the teaching and learning of Accounting, Malaika shared the following:

Giving learners valuable feedback is necessary, as it indicates the weaknesses that the learners face in the subject. It also indicates to me the shortfalls in the teaching and assessment practices used in the classroom, and I would normally work on improving them.

In agreement with Malaika, Reth remarked as follows:

By looking at their performance, they will be able to see whether they understood the topic and where they can improve for them to better understand the topic. Maybe as a teacher, it indicates having to re-teach certain elements of the topic so that learners understand.

Adding to the statements by Malaika and Reth, Barack contributed as follows:

Valuable feedback serves a purpose of a learner knowing that "I almost got it right, I need to fix my mistakes here and there" because there are sometimes when you find that there are some difficult questions, and if a learner gets it right, they will shout or show happiness.

Drawing from the participants' responses, it is evident that providing learners with valuable feedback is essential. Learners utilise feedback to improve their detected mistakes and review the work done to enhance future work in accounting. Furthermore, the participants' responses indicate that accounting teachers use feedback to improve their teaching and assessment practices in the classroom environment and enhance learning experiences. Thus, learners appreciate effective feedback that adds value to their learning by identifying weaknesses and strengths in the subject.

4.1.3 The need to provide timely feedback

During the discussions with the participants, there was an indication that providing timely feedback to the learners was central to the learning process. However, the participants mentioned that there were limiting factors that may lead to delayed feedback. From the responses, the participants mentioned different factors that led to delayed feedback, such as the workload from teaching various classes, the nature of the task administered, and contextual limitations, among others. Thus, from the deliberations with the participants, it was clear that there was a need to provide timely feedback so that the feedback was effective and meaningful to the learners.

Commenting on the need to provide timely feedback, Reth participated as follows:

A classwork is simple; the next day I usually give feedback. But for an informal test, I typically make sure that they write on Fridays and then I will mark over the weekend if I have the time. But, if I cannot complete marking to give feedback on time, it simply means that for those ones I couldn't complete, I will browse through their work.

Adding to Reth's statement, Barack added the following comment:

I don't want to lie; it takes time you know. Years back it was easier as we didn't have a lot of extra classes. Now I have a lot of work, plus preparation and a lot of subjects. It becomes difficult to give feedback in a shorter time.

From the responses by Reth and Barack, it is evident that feedback is not provided promptly, which tends to frustrate learners and leads to them losing interest in the subject of Accounting (Henderson et al., 2021). Additionally, these responses by the participants indicate that these challenges in providing delayed feedback stem from factors such as teaching workload and the nature of the assessment administered, which may be poorly designed (Boud et al., 2023).

Nonetheless, Azizi and Jabari's responses mentioned that they prioritised providing feedback timeously, as Azizi commented as follows:

It depends; if learners finish the work on the same day, we mark and give feedback immediately. If it's a test, I usually administer a test today and give the learners their feedback tomorrow.

Jabari added the following comment:

If it takes long, then the learners don't care about the response, but if it's given timeously, then they are able to improve on their mistakes.

The responses by Azizi and Jabari indicate that it is significant for accounting teachers to understand the urgency of providing timely feedback. This helps to close the learning gaps and enables learners to appreciate and value feedback.

4.1.4 Lack of feedback literacy

Feedback literacy is a learner-centred approach whereby accounting teachers design AfL activities that allow learners to develop feedback knowledge in order to understand and use the provided information to enhance their work (Winstone et al., 2020). In developing learners' feedback literacy, accounting teachers are expected to encourage learners to apply the provided feedback for self-reflection and self-awareness, identifying ways to improve performance and future work (Delany et al., 2018). In Accounting AfL activities, learners search for, generate, and utilise feedback to improve their learning, while teachers create an enabling environment for learners to transform their studies through improved performance in the subject. Accordingly, the findings from the document analysis indicate a need for accounting teachers to be adequately equipped with the knowledge and skills to provide effective feedback.

An analysis of the learners' accounting workbooks, as seen in Figure 1, among others, revealed that the teacher used procedural feedback, focusing on the routine and practical component of the learners' work. Here, the teacher provided the learner with information by using ticks and marks; however, there is no information that helps the learner adjust their work (Kanjee et al., 2022). Although feedback is provided, it does not guide or support the learner with the necessary recommendations for them to determine the next steps to improve their work. This contradicts the Critical Pedagogy principle of transforming and creating a teaching and learning environment that enhances the learning conditions of the learners. Thus, it is essential that Accounting teachers are knowledgeable and skilled in feedback literacy so that the feedback provided is meaningful and effective.

3. The following information was taken from the accounting records of Thabo Mokoena Traders. His financial year ends on 30 July 2022.

Required

3.1 Complete the table provided below:

| NUMBER | ADJUSTMENT | ACCOUNT DEBITED | ACCOUNT CREDITED | AMOUNT |
|---------|---|------------------------|--------------------------|--------|
| EXAMPLE | Donated merchandise of R150 at cost price to the Leratong Children's Home. | Donations (OE-Expense) | Trading Stock (Asset) | R150 |
| 3.1 | Stationery worth R2000 was not used during the financial year | Stationery | Trading Stock Stationery | R2000 |
| 3.2 | The Trading Stock account in the business's books shows a balance of R58 600. According to a physical stock take on 30 July 2022, the Trading Stock on hand is R61 700. | equipment | Trading Stock | R20300 |
| 3.3 | Depreciation on equipment should be calculated at 15% per annum on the cost price. The cost price of the equipment is R67 900, and the accumulated | Depreciation | Trading Stock | 99985 |

Figure 1: Extract from learners' book

4.1.5 Providing ineffective written feedback

Written feedback includes the teachers' comments, corrections, and marks provided to the learners in response to the tasks provided (Morris et al., 2021). The aim is to provide feedback to the learners

that is clear, timely, and specific regarding the errors and/or mistakes that the learners may have made in their work. In the context of Accounting, part marks or method marks are provided as a form of feedback to the learners to inform them of their appropriate use of the method correctly used in the context of the given question. This form of feedback is given to the learners for showing their work and calculations, and they are awarded the marks even if their workings are incorrect.

During the focus group discussions with the participants, it was clear that part marks, as a form of written feedback in the AfL tasks in Accounting, were not utilised to provide feedback to the learners. Unfortunately, not utilising part marks as a form of feedback deprived learners of the opportunity to learn that though the final answer was incorrect, the workings and methods followed are awarded, thus giving the learners a chance to correct the specific errors or mistakes made in the specific workings.

Commenting on the use of part marks as a form of written feedback, Barack made the following statement:

I don't give part marks on the informal tasks; the learners must get it right. The problem is that the learners will get the total correct without getting the numbers right simply because it has part marks.

In agreement with Barack, Reth made the following statement:

As Barack has alluded, I also don't award part marks. Allocating marks for part marks is clearly misleading; the learner will think that he's good whereas he's not. They must get the answers right.

However, Malaika seemed to not agree with the view of Barack and Reth and contributed as follows:

I show my learners how part marks are awarded; the reason is to show them that marks can be given as long as the calculation methods are correct. I want them not to leave spaces when they write with the hope that they will be awarded part marks.

The responses from Barack and Reth indicate that, in their classrooms, they don't see the value of providing part marks as a form of written feedback, even though it helps improve their work. Part marks are a form of descriptive feedback that assists learners in identifying learning gaps and addressing any incorrect interpretations to enhance and deepen learning. Nonetheless, Malaika's response indicates the significance of using part marks as a form of descriptive feedback, as it aids the learners in their learning through the provided feedback to improve errors and mistakes made in their work.

| Thuso Motaung Traders | |
|---|-----------|
| Statement of Comprehensive Income for the year ended 30 July 2022 | |
| Sales (421 680) | 421 680 |
| Cost of Sales (240 000 + 7 680) | (247 680) |
| Gross Profit | 174 000 |
| Other operating income | 18 850 |
| • Vehicle vehicle (160 000 - 12 800) | 51 200 |
| • Equipment (20 400 - 20 400) | 18 360 |
| Gross operating income | 69 560 |
| Operating expenses | |
| • Rates and taxes (3 420) | R3 420 |
| • Salaries (30 000) | R30 000 |
| • Water and electricity (24 18) | R24 18 |
| • Rent income (18 850) | 18 850 |
| • Packaging (8 530 + 24 70) | 11 000 |
| • Stationery (1602 + 186) | 1828 |
| • Bad debts (350 + 400) | 750 |
| • Trading Stock (29 900) | 29 900 |

Figure 2: Marked Activity

An analysis of the learners' workbook, as displayed in Figure 2, shows that part marks were not used as a form of feedback for the learners. In this case, the learners had to provide a definite answer to receive full marks, depriving them of the opportunity to learn from their mistakes. Since the study employed PAR as a research design, the participants were trained and capacitated to address the identified challenges they faced in teaching and learning Accounting, particularly in providing effective feedback.

4.2 Action phase

During this phase of the PAR cycle, the challenges identified in the planning and observation phase are addressed to equip the participants with the necessary knowledge and skills to provide effective feedback.

4.2.1 Feedback that improves learning

In the workshop, the participants were equipped with the knowledge and skills to provide feedback that improved learning in accounting. The focus was on properly using Hattie and Timperley's (2007) feedback model, which aligned with the principles of AfL that permitted the teachers to use feedback as an AfL strategy to improve performance.

A symbols feedback sheet for accounting learners, as seen in Figure 3, was created and used by the participants with the purpose of providing descriptive feedback that links with the required learning. As discussed and observed in the focus group meetings in the planning and observation phase, a great challenge with the participants was founded upon providing procedural and evaluative feedback that was deemed ineffective in improving future learning. Accordingly, the participants were trained and capacitated on using descriptive feedback that determines the learners' current learning (*Where am I now?*) with respect to a goal (*Where am I going?*) and identifying the next appropriate steps (*Where to next?*).

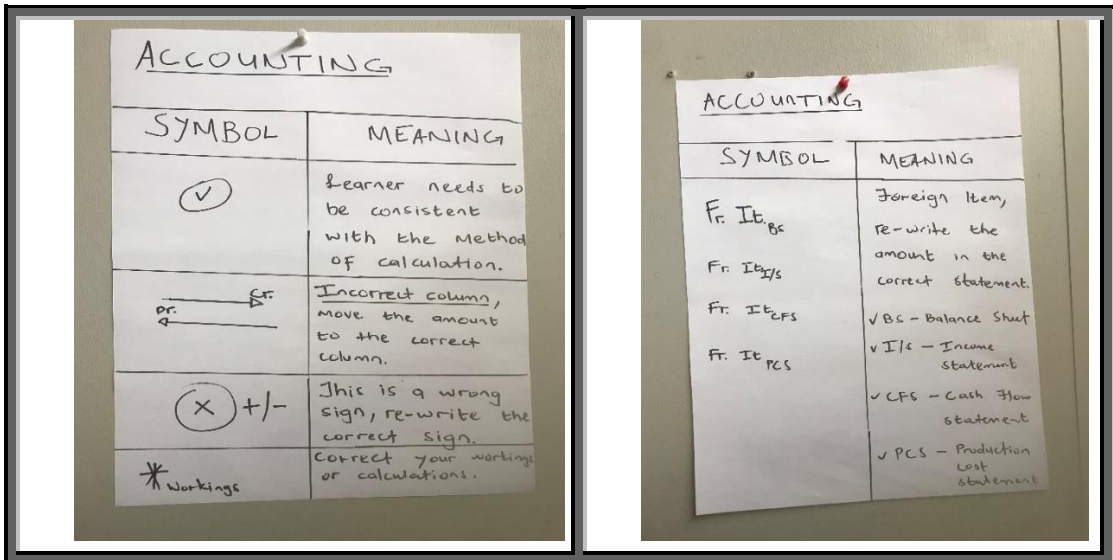


Figure 3: Symbols feedback sheet

The content that was discussed and shared with the participants in the training supported them in providing feedback that improved learning in the teaching of accounting, and they were able to reflect on ways to benefit the learners. The accounting teachers applied the knowledge and skills gained in the training within their respective classes, as seen in Figure 4 below. Prior to the training, the teachers provided evaluative feedback, which focused on giving learners information through

percentage marks and ticks, which only pushed learning forward. However, after the training, the teachers managed to provide descriptive feedback, which clearly displayed the learners' mistakes and provided assistance in helping the learners move forward with their learning and improve their academic performance.

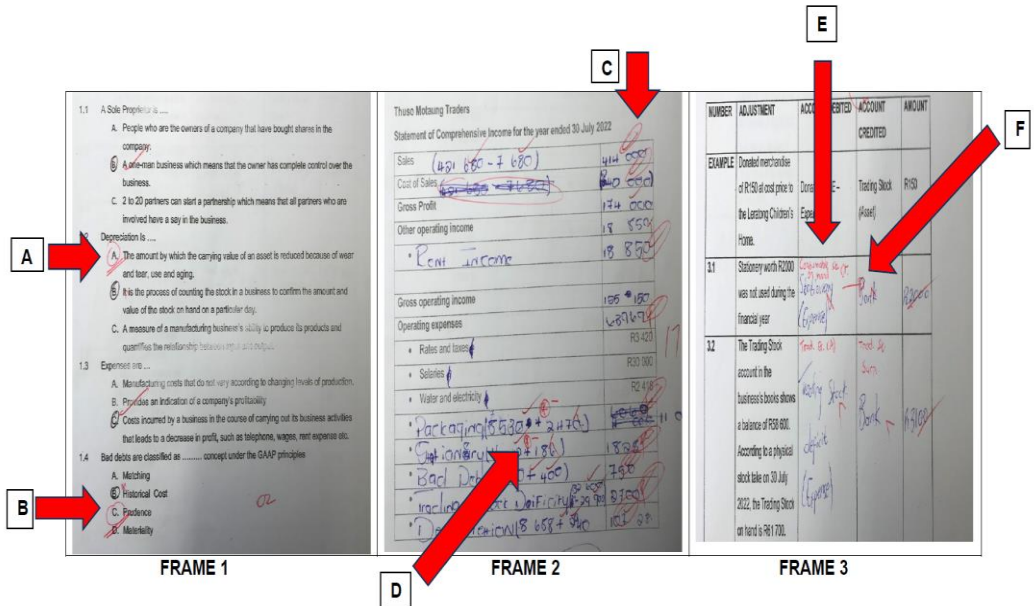


Figure 4: Evidence of the use of Symbols Feedback Sheet

Critical pedagogy allowed alignment to recognise the participants' transformation and ability to create a conducive educational environment for improved learning. The participants were equipped with the skills and knowledge to use feedback as an AfL strategy to improve performance in accounting and enable their learners to enhance future learning.

5. Discussion of Findings

The objective of this study was to use feedback as an AfL strategy to enhance performance in accounting. The study discovered that although teachers valued the use of feedback, they faced numerous limitations. These included providing ineffective feedback, inadequate teacher feedback literacy, and using written feedback that does not promote learning.

The study revealed that teachers recognised feedback as essential in the administration of AfL tasks, as it allowed them to identify strengths and weaknesses to improve learning (Dugmore et al., 2020). However, despite their understanding and appreciation of effective feedback, teachers mentioned inhibiting factors that prevented them from providing timely, specific, and clear feedback. These factors included heavy workloads, the nature of AfL tasks, and contextual factors such as large and overcrowded classrooms. This contradicted the principle of Critical Pedagogy, which aims to create conducive educational environments for learners (Shih, 2018).

Furthermore, the study indicated that some teachers lacked the necessary feedback literacy, as document analysis revealed a need to train and equip accounting teachers with the knowledge and skills to provide effective feedback. The evidence showed that accounting teachers mainly relied on procedural and evaluative feedback, which did not support or guide learners in improving their work (Kanjee et al., 2022). The inadequate feedback literacy was evident in some teachers not utilising part marks as feedback, which goes against the principle of Critical Pedagogy and the idea of learning from mistakes to improve future work (Freire, 2018).

The data collected during the action phase showed that accounting teachers were willing to participate in training to overcome challenges in providing effective feedback (Lipsch-Wijnen & Dirkx, 2022). Teachers were given the opportunity to create a symbol feedback sheet for their accounting learners, allowing them to provide descriptive feedback that is directly related to the required learning. The teachers had practical experience in selecting symbols and assigning meaning to them, enabling learners to interpret the feedback and make progress in their learning. Therefore, teacher feedback literacy training is necessary to support the professional development of accounting teachers and address the challenges in providing effective feedback in the classroom.

6. Conclusions and Recommendations

This study concludes that providing effective feedback is necessary for teaching and learning Accounting in order to bridge the gap between the learner's current level of understanding and the desired learning objectives. The findings revealed that accounting teachers recognised feedback as a crucial element in task administration, as it allowed them to identify strengths and weaknesses and improve learning. However, it is essential for teachers to be trained and equipped with the necessary knowledge and skills to provide effective feedback and support, as well as offer recommendations to learners on how to improve their learning.

Based on these findings, the article recommends establishing a functional community of practice, where accounting teachers can receive training on feedback literacy from experts, peers, and other relevant stakeholders. Regular meetings and training sessions should be organised to enhance knowledge on providing effective feedback, which can then be used to train learners in using feedback literacies in the classroom. Furthermore, the Department of Basic Education is advised to establish partnerships with higher learning institutions to strengthen the professional development and training of teachers through teacher feedback literacy programmes. This will help teachers improve their pedagogical knowledge and provide authentic feedback that fosters learning and enhances academic performance.

7. Declarations

Authors contributions: Conceptualisation (T.J.M. & B.B.M.); Literature review (T.J.M. & B.B.M.); methodology (T.J.M.); software (N/A); validation (B.B.M.); formal analysis (T.J.M.); investigation (T.J.M.); data curation (T.J.M.) drafting and preparation (T.J.M.); review and editing (B.B.M.); supervision (B.B.M.); project administration (T.J.M.); funding acquisition (N/A). All authors have read and approved the published version of the article.

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