

Learning in Eclectic Formative Assessment Strategies: Experiences of Accounting Pre-service Teachers in one Higher Education Institution

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Abstract: One of the goals of Accounting education is to develop graduates capable of equipping learners with analytical skills pertinent to analysing and understanding financial information required for making economic decisions. Gaining and developing the knowledge and skills necessary for learning Accounting demands full engagement from both students and teachers throughout the learning process. This is primarily achieved through the application of wide-ranging formative assessment strategies that allow students to actively engage in learning while being challenged to think critically. This paper, therefore, aims to understand how the eclectic assessment practices of academics in a School of Education in South Africa contributed to preparing pre-service teachers for teaching. It explores the learning experiences of fourth-year Accounting students through eclectic formative assessment strategies. A qualitative case study approach within an interpretive paradigm was employed to explore the experiences of thirty purposively selected Accounting pre-service teachers. Framed by principled eclecticism, a thematic analysis of transcripts generated from semi-structured individual telephonic interviews with thirty students and WhatsApp-based focused

group interviews was conducted to elicit students' views on their eclectic formative assessment practices. Insights from this study will be helpful to academics who aim to produce future teachers with the requisite skills to train the future workforce of any country. Teacher education institutions and other higher education institutions would also stand to benefit from the outcomes, which have the potential to guide policy directions to enhance the quality of undergraduate education, which is their key mandate.

Keywords: Eclectic assessment strategies, formative assessment practices, pre-service teachers' experiences, principled eclecticism, accounting education.

1. Introduction

Scholars worldwide agree that assessing student learning is a fundamental component of the teaching and learning process, as it enhances effective learning and fosters student success (Oo et al., 2023; Swart & Shuttleworth, 2021). Assessment is essential in education as it helps educators ascertain students' understanding, monitor their progress, identify areas needing intervention, and make informed instructional decisions (Black & Wiliam, 1998; 2018; Izi & Caliskan, 2017). Knowledge and skills in assessment are crucial for initial teacher education. Consequently, teacher preparation has shifted from focusing solely on summative assessments to enhancing pre-service teachers' abilities to employ various assessment methods to improve student learning (Brevik et al., 2017; Oo et al., 2023). Since teachers' knowledge and

understanding of formative assessment are vital for effective teaching and learning, pre-service teachers are expected to develop a certain level of formative assessment literacy before entering the profession. Therefore, preparing new teachers should provide greater opportunities for pre-service teachers to experience diverse formative assessment strategies (Macken et al., 2020). Building on Black and Wiliam's work from the 1990s, current research in teacher education emphasises enhancing classroom assessment practices to foster effective learning and teaching (Alonzo et al., 2021; Black & Wiliam, 1998; Izci & Caliskan, 2017) within an overall framework of Assessment for Learning (AFL).

The necessity to equip pre-service teachers with the knowledge and skills to assess learners formatively also applies to Accounting Education. Many scholars consider Accounting to be the technical language of business used to convey financial information (Abbott & Palatnik, 2018; Swart & Shuttleworth, 2021). The primary goal of the accounting process is to analyse, interpret, and report on financial statements to facilitate future planning (Frick et al., 2020). Consequently, the discipline of Accounting aims to develop students' creative and critical thinking skills to solve financial problems and make well-informed decisions. To foster these skills, scholars recommend equipping students with diverse assessment tasks that promote discussion and challenge them to think creatively (Abbott & Palatnik, 2018; Malan & Stegmann, 2018).

In Accounting, assessment is perceived as a dynamic exchange or two-way communication between the student and the teacher (Abbott & Palatnik, 2018; Barac & Du Plessis, 2014). This interaction highlights the ongoing provision of feedback and support throughout the teaching and learning process (Black & Wiliam, 2018; Malan & Stegmann, 2018). Therefore, it is crucial to ensure that pre-service Accounting teachers cultivate a strong level of proficiency in utilising assessment for learning, as their assessment literacy impacts their confidence in employing various assessment strategies prevalent in Accounting (Jiang, 2020; Johansson et al., 2022). Additionally, a teacher's literacy in assessment for learning enables them to effectively utilise assessment data to make key decisions related to teaching and learning, thereby enhancing student support (Brevik et al., 2017).

The aforementioned background encouraged accounting lecturers at the university where the research was undertaken to implement hybrid approaches to teaching, learning, and assessment across all Accounting Education modules to strengthen the learning and understanding of threshold concepts in Accounting. This teaching approach involves diverse assessment strategies to scaffold Accounting Education learning by engaging students in the learning process. It comprises a blend of methods such as online quizzes, group tutorials, interactive activities, research-based projects, and collaborative assessments. These wide-ranging approaches allow students to link classroom experiences to daily life by presenting them with authentic scenarios and case studies involving financial problems. Some activities are based on students' experiences and real-world situations. This enables students to interact with financial information by drawing on their knowledge to understand and evaluate financial cases. These teaching strategies go

beyond mere numbers and formulas, encouraging students to actively participate in learning while challenging them to think both critically and creatively (Lau & Lim, 2015; Mahoney, 2019).

A literature review indicates that research on eclectic learning approaches has predominantly been carried out in fields other than Accounting (Diseko & Modiba, 2016; Rao, 2018; Thamrin et al., 2023). However, there is a dearth of literature on Accounting, particularly concerning how students learn the subject using a hybrid of teaching and assessment strategies. This study contributes to the discipline by filling a gap in the current Accounting literature, specifically regarding eclectic, multi-faceted teaching and assessment methods employed by pre-service Accounting teachers in learning Accounting. The study aims to address the following research question: *What are the experiences of Accounting pre-service teachers in learning through eclectic formative assessment strategies in Accounting Education at one university in South Africa?*

2. Literature Review

2.1 Formative assessment

Formative assessment is designed to monitor student learning during instruction (Cagasan, 2020). Its main goal is to provide continuous feedback to both teachers and students, highlighting strengths and areas for improvement (Black & Wiliam, 2018; Dayal, 2021; Izci & Caliskan, 2017). Karaman (2021) notes that this type of assessment enables educators to track student comprehension throughout the teaching period, identifying learning gaps and opportunities for intervention. Effective use of formative assessments in the classroom requires teachers to provide assessment tasks regularly and offer timely feedback to students (Morris et al., 2021). Feedback from formative assessments should be clear and actionable, guiding students on how to enhance their performance. Teachers can use the insights gained from these assessments to adjust their teaching methods and address any misunderstandings or learning gaps. Formative assessments support student learning and enable educators to make well-informed decisions about their teaching practices (Anderson et al., 2001).

2.2 Eclectic approach

According to Mwanza (2017), the eclectic approach enables individuals to examine objects from several perspectives since it uses various methods. Eclecticism makes learning more dynamic, as it allows the teacher to employ several techniques to explain the content to the students according to the learning context (Kumar, 2013; Mwanza, 2017). Teachers who combine many teaching techniques and strategies can always present the subject matter in accordance with the preferences of the students. Moreover, the eclectic approach is adaptable to the classroom's requirements during lessons, as it caters to the diverse needs of students from various backgrounds (Kumar, 2013).

According to Yan and Brown (2021), the eclectic approach enables instructors to choose the most effective classroom resources, given the dynamic context. Rao (2018) views this approach

as motivating, adaptable, and student-focused, incorporating a range of classroom tasks and activities. The eclectic approach does not depend on any single teaching strategy or method. Hybrid approaches emphasise active learning rather than passive learning, as learners learn and practise by interacting with each other in classroom activities (Rao, 2018; Suleman & Hussain, 2016).

2.3 Strategies for learning in an eclectic teaching approach

3.3.1 Discussions and presentations

Jolliffe and Snaith (2017) note that for presentations to be effective, they should centre on authentic activities that provide students with direct experiential exposure to the real world. Such activities can motivate students to immerse themselves in complex problems relevant to their future employment or engagements in the field.. Discussion can occur in two formats: Whole-class discussions, where all students share ideas and learn collectively, or small group discussions, often referred to as group work. Research indicates that questions are potent catalysts for class discussions, promoting active engagement between students and teachers while keeping learners attentive (Edokpolor, 2018; Pukdesree, 2017; Zandler & Greiner, 2020).

Engaging students in discussions prompts them to ask questions that deepen their exploration of topics, thereby enhancing their opportunities to gain new knowledge (Pukdesree, 2017). Through these discussions, students can examine different viewpoints and enhance each other's comprehension of the subject matter. The argument is that by examining questions from various angles, students engage in deeper analysis, which fosters critical thinking skills (Rao, 2018; Suleman & Hussain, 2016). Yan and Brown (2021) discovered that during class discussions, students assist each other, with one student's answer sparking another's thought process, leading to a more refined answer and a better grasp of new concepts.

According to Malan and Stegmann (2018), working together and interacting with peers and teachers helps students provide each other with feedback by clarifying and deliberating on different responses, thereby increasing their understanding and critical thinking skills. Crawford and Jenkins (2018) found that small group discussions enhance participants' cognitive and emotional skills by allowing the free exchange of information and insights among peers, as groups collectively possess more knowledge than individuals. Yan and Brown (2021) emphasise that diverse answers are crucial for tackling thought-provoking questions, as varying viewpoints contribute to a more comprehensive understanding of the concept through deeper analysis.

2.3.2 Small group tutorials

Tutorials are regarded as an essential instructional strategy for enhancing the learning of new content (Crawford & Jenkins, 2018; Rathnum & Moodley, 2022). Tutorial classes are efficient and effective in bridging students' academic gaps and improving understanding, especially in subjects that require significant practice, such as Accounting. The majority of scholars agree that

students learn faster and better when they are allowed to participate actively in discussions, interacting freely with their lecturers and peers, working in groups, and engaging in practical activities together (Abbott & Palatnik, 2018; Baloche & Brody, 2017; Frykedal & Chiriak, 2018; Pereira & Sithole, 2019). Small group tutorials (SGTs) supplement learning through a collaborative approach, involving flexible, reflexive, interactive participant engagement and providing constructive and positive feedback (Malan & Stegmann, 2018). The tutorials allow students to assist one another in solving problems and offer a framework to support their learning journey. Frykedal and Chiriak's (2018) study revealed that small group tutorials enhance students' confidence in Maths and improve their academic performance. In a South African university, Pereira and Sithole (2019) found that students who attended tutorials achieved higher academic gains than those who did not attend at all.

2.3.3 Online quizzes

Online quizzes are utilised to assess students' comprehension of specific accounting concepts and to stimulate their interest and engagement. These quizzes can assist academics, even in large class sizes, by identifying areas where students might need further support (Enders et al., 2021; Sotola & Crede, 2021; Usagawa, 2018). Learning management systems such as Moodle provide discussion forums and facilitate quizzes (Sotola & Crede, 2021; Gamage et al., 2019), offering immediate or deferred feedback. Usagawa (2018) investigated the use of the Quizz app, which enabled multiplayer class activities—including quizzes—and concluded that students reported a positive impact on their learning experiences.

2.3.4 Case-based and scenario-based learning

Case-based learning strategy allows students to acquire new knowledge by engaging in situations that present them with opportunities to solve problems (Xinhong et al., 2023). According to Kantar and Massouh (2015), case-based learning gives students opportunities to develop their abilities to solve problems based on authentic real-life issues. As such, the approach can stimulate higher-order thinking skills among students. This learning strategy enables students to evaluate a problem and offer solutions from their experience, prior knowledge, course material, and additional resources (Kantar & Massouh, 2015). Kim (2022) finds case-based learning relevant to learning accounting because it facilitates students' analytical skills development. To solve financial problems successfully, students must have good teamwork skills that allow them to actively participate and work harmoniously with others (Utomo et al., 2022). Additionally, case-based or scenario-based activities help students develop communication skills and confidence in making presentations.

2.4 Principled Eclecticism

This study is framed through principled eclecticism, which is employed to understand eclectic teaching, learning approaches, and assessments. Literature indicates that scholars (Alharbi, 2017; Gao, 2011; Rao, 2018; Thamrin et al., 2023) discuss principled eclecticism as an approach "which

demonstrates a coherent and pluralistic approach" (Alharti, 2017, p. 34) "within their own dynamic context" (Gao, 2011, p. 365), aimed at meeting students' learning goals. Drawing from the work of other scholars, Rao (2018) and Thamrin et al. (2023) summarised the key points of principled eclecticism as:

- Instructional objectives should include more than one method that is effectively applied,
- The methods should stimulate student learning,
- Students should be actively engaged in the teaching and learning process
- Teaching time must be adequate, and
- Assessment should be included as an element of the teaching and learning process

These points suggest that using diverse, active formative assessment practices in the pedagogical process should stimulate student learning. It is, therefore, important to incorporate eclectic or principled eclectic formative assessment practices into the teaching process. However, as indicated earlier, studies on eclecticism have mainly been conducted outside the domain of Accounting Education; hence the need for this study.

3. Research Methodology

The study employed a qualitative approach within the interpretive paradigm. This method was chosen because it allowed us to explore the meanings that pre-service teachers constructed to make sense of their learning experiences while engaging in eclectic formative assessment activities (Cohen et al., 2018; Harrison et al., 2017). A case study research design was adopted as it provided an opportunity to explore real-life experiences and gather data through in-depth data generation instruments, such as face-to-face and focus group interviews (Creswell & Creswell, 2017, 2018). Yin (2018, p.16) describes a case study as "an empirical inquiry that investigates a contemporary phenomenon in depth and within its real-world context." The choice of a case study in this research is further supported by Yin (2018), who states that a key aspect of a case study is its emphasis on using multiple methods to gather data within the participants' natural environments. Moreover, a case study design is typically associated with specific contexts (Harrison et al., 2017), such as this study's focus on pre-service teachers' experiences in Accounting Education at one university in South Africa.

3.1 Sampling

Denzin and Lincoln (2018) describe sampling as the process of choosing a portion of the entire group of individuals that comprise a specific group of interest in a research study. The sample consists of thirty fourth-year pre-service Accounting teachers, purposefully selected from a South African university, who are enrolled in a four-year Bachelor of Education programme. These participants have majored in Accounting and are taking Accounting Method III, a pedagogy module. All 65 fourth-year pre-service Accounting teachers enrolled in the Accounting Method III module were invited to an information session explaining the research purpose.

Students interested in participating were asked to submit their names afterwards. The first 30 students who submitted their names were selected on a first-come, first-served basis.

3.2 Data generation methods

Data were collected using semi-structured individual and focus group interviews, which served as the primary methods for exploring pre-service teachers' learning experiences with eclectic formative assessment activities. Five WhatsApp-based focus group interviews, each with six members, were conducted, followed by ten semi-structured individual telephone interviews. After the focus group sessions, each group selected two participants for individual interviews. The focus group interviews lasted between 30 and 35 minutes, while the individual interviews ranged from 40 to 45 minutes. An audio recording device was used to capture the interviews.

3.3 Data analysis

Thematic analysis was utilised to examine the data generated through the semi-structured interviews. Data analysis started with getting acquainted with it by converting audio recordings into text and reviewing the transcript multiple times to classify meaningful units for understanding the more profound significance of the pre-service teachers' responses. Open coding was then conducted by analysing the data, identifying key concepts, and assigning codes to them (Creswell & Poth, 2016). Categories were created, revised, and grouped into precise themes to present the findings.

3.4 Ethical issues

The study was conducted in adherence to all ethical guidelines. Gatekeeper consent to conduct the study was secured from the University of KwaZulu-Natal. Before data collection, ethical clearance was obtained from the Human and Social Sciences Research Ethics Committee of the university where we were based (Protocol Reference number HSSREC/00000315/2022). All participants were informed of the purpose of the study and the nature of their involvement. Furthermore, the study upheld key ethical principles such as confidentiality, privacy, anonymity, and voluntary participation. All participants provided their voluntary informed consent. To maintain anonymity and confidentiality, participants' names were not disclosed.

4. Presentation of Results

The study's results were combined into the themes used to present the findings. Participants' responses are captured using verbatim quotes.

4.1 In-class interactive activities

Given the practical nature of Accounting, the process of engaging pre-service Accounting teachers thoroughly in class while discussing activities and solutions is imperative. Pre-service teachers revealed that interactive class activities were the most efficient assessment and teaching strategy to elicit understanding and address misconceptions. The participants articulated several

experiences to demonstrate how they learned from the in-class interactive activities. Pre-service teachers also believed that in order to manipulate Accounting concepts and understand financial problems, there was a need for them to develop efficiency and accuracy in mathematical calculations. They believed that to develop and master procedural skills, practising such skills is very important. The participants indicated that they were often given in-class activities to assess their understanding of new knowledge and instil the knowledge and skills required in mastering procedural knowledge while the lesson was in progress. These activities were done step-by-step to allow the participants to ask for clarity while they were progressing with their activity. After each step of an activity, feedback was shared in class with other students. This is what Thandi from Focus Group 2 said:

“We were always given activities in class, and our lecturer wanted us to discuss and come up with solutions explained on the board. There were difficult calculations that needed to be explained using different methods. Other students have easy methods to clarify the way they came out with the answer”.

In Accounting, learning is progressive, meaning that the knowledge and skills acquired in earlier years serve as the foundation for subsequent studies. Participants clarified that lecturers introduced new topics by posing questions about prior knowledge, as accounting concepts are interconnected and build upon one another. Consequently, participants found it helpful to ascertain and reinforce their understanding of prior knowledge by engaging in activities that required revisiting previous concepts before learning new ones. The pre-service teachers were expected to participate in group activities and discuss their solutions before presenting answers to the whole class. This was confirmed by Busi from Focus Group 4:

“Our lecturer does not just teach a new topic. She always gives us activities and asks questions before introducing a new topic. She continues to ask other questions during the lesson because other topics are not completely new. We learn a lot during question and answer lessons because you start to realise what you understand and cannot remember clearly”.

The pre-service teachers valued these interactive class discussions because they were continuously motivated to engage in learning and verify their acquisition of new knowledge.

4.2 Interactive presentation

An interactive presentation is a dynamic and engaging assessment strategy that involves active participation and collaboration among students (the presenter and the audience). Unlike traditional presentations, where information is delivered one-way, pre-service teachers indicated that interactive presentations created opportunities for students to interact, respond, and contribute throughout the session. Participants explained that these presentations encouraged them to engage in the lesson while their peers presented their work, rather than listening to lectures passively. Participants valued being encouraged to speak and share their ideas, which

fostered a collaborative environment. During presentations, both lecturers and students served as sources of knowledge and insight. This is what Kuhle from Focus Group 3 said:

"Each task was divided among the group members. We were expected to do much work independently because each member had to present to the group and devise a strategy to present our work. I was encouraged to go and do research on my own because I knew that I would present my work in our group meeting. During presentations, we enjoyed the way our lecturer structured our presentations. We were free to talk and ask questions because other members were helping if you needed more explanation."

Pre-service teachers mentioned that they were encouraged to conduct research and come together to devise strategies for class presentations. Students' interactions and discussions enabled them to apply knowledge accumulated in content modules and pedagogical and teaching practices to construct new knowledge. Participants felt that the interactive nature of the presentations created spaces for learning opportunities, as peers offered diverse interpretations and clear clarifications of questions and the allocation of marks.

4.3 Shared exposure to real-life scenarios

The participants acknowledged the collaborative learning opportunities during group discussions of scenarios. They indicated that they were given real-life scenarios that required authentic solutions. Students often found it challenging to solve unfamiliar problems since they struggled to apply their financial knowledge in analysing, formulating solutions, and drawing conclusions when attempting scenarios alone. However, they valued the opportunities they received in discussing scenarios collaboratively. They believed that repeated exposure to scenario-based activities was important for them to evaluate and nurture the skills required to grasp the practical implications and significance of accounting scenarios. This is what Siphon from Focus Group 1 said:

"Lecturers gave us more activities on problem-solving questions to do in groups. These questions are not easy, but we discuss the scenarios together to understand the problems and get more answers from other students. It is much better if we do problem solving questions in groups. What I have noticed is that we have different approaches to solving problems in Accounting. This was very helpful to us because they made it easy to interpret the scenarios, and there were different opinions from other students."

The pre-service teachers felt that engaging in group scenarios allowed them to explore various analytical approaches to the issues. Discussing tasks with peers provided the benefit of gaining fresh and diverse perspectives on analysing financial problems. Although these scenarios were challenging, students attempted to formulate justifications to defend their solutions. They valued their colleagues' insights and viewpoints, which enabled them to tackle the assigned tasks from multiple angles. Making sense of complex scenarios together and formulating and sharing

diverse solutions allowed students to approach financial problems from the perspectives of others.

4.4 Learning through small group tutorials

The participants viewed group tutorials as an essential form of learning and an assessment strategy that helped them review and reinforce their understanding of new knowledge independently after lectures. Pre-service teachers were required to meet in small groups outside of lectures to discuss tutorials and work out solutions, which were later shared in class. They acknowledged the crucial role of group tutorials in improving their comprehension of new information and applying what they had learned. They also found time to review what had been covered in class and share ideas on formulating responses for independent work. As Khumbu from Focus Group 4 stated:

“Small group tutorial discussions were helpful, especially by allowing everyone to participate and we also ask questions if you do not understand. It is very effective because we meet in groups after lectures to answer questions. We also discuss the answers in class”.

Most participants felt more comfortable asking questions or expressing their opinions during group tutorials because some felt nervous about contributing during the lecture. Engaging in tutorials in groups allowed for social interaction, as pre-service teachers provided friendly support to one another. This is what Elvis from Focus Group 2 said

“I never felt alone when trying to do tutorials because I could meet with group members to come up with answers. You do not feel that you are learning because we have been chatting, and all members are free to contribute, even those who usually do not talk in class. I can also send a message via WhatsApp and ask questions if there is anything that I do not understand.”

The participants noted that group members proposed various solutions and opinions during tutorial discussions, which were shared within the groups and then with the entire class. This process enhanced the learning experience for everyone involved. They felt that interacting in small groups and in class to discuss solutions created opportunities to provide a variety of explanations to elucidate how specific accounting processes and procedures occurred.

4.5 Online quizzes

It emerged from the data that quizzes were a component of the formative assessment strategies used to evaluate pre-service teachers' understanding before and after lectures. Participants were informed in advance to prepare for online quizzes accessed on Moodle. They reported that the instant feedback provided them with an opportunity to review past lectures and identify gaps in their knowledge, as well as areas that required further reading. These online activities enhanced the learning and understanding of procedural knowledge and unique concepts. Lubanzi from Focus Group 5 said this:

“I really enjoyed the quizzes set by our lecturer. The questions were engaging and provoked me to think and reflect on all that we had been taught about VAT and Bank Reconciliation. Quizzes are like checkpoints to verify your understanding of a topic. I had the opportunity to stream down my notes by picking those items emphasised in the quiz questions.”

Online quizzes offered pre-service accounting teachers an opportunity to preview and review new knowledge. They viewed this as an effective strategy to assess and enhance their understanding. They were happy that when they encountered challenges with laptops, they could resort to smartphones to access quizzes anywhere.

5. Discussion of Findings

Considering the practical nature of accounting, it is indispensable to engage pre-service accounting teachers thoroughly in discussions about activities and solutions. This means that students should be provided with various activities to nurture the development of the skills and knowledge learned in accounting (Malan & Stegmann, 2018). Pre-service teachers found interactive class activities to be the most efficient assessment and teaching strategy for assessing prior knowledge and strengthening the learning of new content. Engaging in class activities created opportunities for students to discuss solutions, resulting in whole-class verbal feedback. Wiliam (2018) confirms this, stating that students perceive feedback provided during whole-class discussions as more understandable and helpful than teacher feedback.

The nature of accounting as a subject requires regular practice. Consequently, opportunities for consistent practice were created through small group tutorials. Swart and Shuttleworth state that “Accounting is a challenging course; without the orderly practice of the material covered in class, it is often difficult for students to master and retain the fundamental concepts and techniques” (2021, p.207). The findings showed that participants viewed group tutorials as a vital learning strategy for enhancing efficiency and precision in tackling complex procedures and financial scenarios.

Pereira and Sithole (2019) articulate that for learning to be engaging, students should be given the opportunity to discover information by themselves, becoming real-world explorers. Participants appreciated the level of engagement during presentations. The interactive nature of these presentations kept pre-service teachers attentive throughout the entire class period. This level of concentration led to better participation and retention of the information presented, as it reduced the possibility of boredom and interruption.

In accounting, students are frequently provided with scenarios that require multiple and diverse solutions. The use of group discussions during problem-solving tutorials enhances the establishment of environments where students collaborate to develop solutions to problems (Baloche & Brody, 2017; Phan, 2018). Pre-service teachers valued the opportunities they had to discuss scenarios collaboratively. They believed that repeated exposure to scenario-based

activities was central to evaluating and fostering the skills required to understand the practical implications of accounting scenarios. This finding is supported by Frick et al. (2020), who stated that group discussions serve as a platform for all community members to share ideas within a real-life context.

Using diverse assessment strategies—interactive activities, presentations, real-life scenarios, small group tutorials, and online quizzes—aligns with the tenets of principled eclecticism, which require more than one approach (Thamrin et al., 2023; Parupalli, 2018). The study's findings support those of Thamrin et al. (2023), where teachers employed a combination of online strategies to assess students during the pandemic. However, earlier studies by Gao (2011) concluded otherwise, indicating that teachers maintained their traditional approaches while tending towards eclecticism. The findings further support the benefits of principled eclecticism (Thamrin et al., 2023; Alharbi, 2017), as pre-service teachers affirmed that the formative assessment strategies adopted by academics stimulated and enhanced their learning experiences.

6. Conclusions and Recommendations

Given the dearth of literature on students' experiences of formative assessment, this study aimed to assess final pre-service Accounting teachers' engagement in diverse assessment-for-learning practices. In line with principled eclecticism, pre-service teachers affirmed that their engagement in various low-stakes/not-for-marks assessment activities integrated into the instructional process stimulated and enhanced learning. As such, this study emphasised the importance of integrated active practice opportunities in student learning experiences.

Although students indicated class activities as the most effective formative assessment strategy, small group tutorials, real-life scenarios, and online quizzes were also fruitful. This highlights the value of eclectic formative assessment tools in the pedagogical process, as they offer a comprehensive approach to addressing students' diverse learning needs. The study, therefore, has implications for academics in all higher education institutions as they strive to facilitate learning effectively. This is especially crucial for those in teacher education institutions tasked with producing the next generation of teachers who will contribute to developing any nation's human capital. Consequently, the need for academics to shift from traditional assessment practices and embrace a broad spectrum of eclectic practices in enhancing student learning cannot be over-emphasised. The deterrents to this shift arise not only from time constraints and the comfort of remaining familiar with traditional teaching and assessment practices but also from a lack of awareness of relevant approaches that may be adopted. To this end, the authors call for regular training and workshops to develop academics' self-efficacy in eclectic assessment practices. As academics become more comfortable implementing these practices, pre-service teachers learn better and acquire assessment strategies for their future classrooms.

The study is not without limitations. As a case study, the outcomes should not be generalised. Interested scholars with more resources can broaden the scope to include teacher education

institutions within the province or nation. Nonetheless, the authors have provided sufficient details to enable replication by interested scholars. Additionally, the focus of this eclectic study from the students' perspective has been on formative assessment. Including summative assessments would provide a more robust insight into Accounting students' learning experiences through assessments. Future researchers can also expand the scope to focus on fourth-year commerce education students or across all levels. A mixed-method study would also capture the views and experiences of a larger student body.

7. Declarations

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