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

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