

Influence of Class Size on Teachers' Effective Administration of Continuous Assessment in Secondary School Accounting Classes in Lagos State

¹**Adeyemi Ayanyemi AYANWOLE**
adeyemigosun@yahoo.com

²**Akeem Akanmu OBALAKUN**
obalakunakeem16@gmail.com

¹Business Education Department, Michael Otedola College of
Primary Education
Noforija, Epe, Lagos, Nigeria

²School Support Service Section (SSS), Ibeju-Lekki Local
Government Education Authority
Ibeju-Lekki, Lagos State, Nigeria

Abstract

This study examines influence of class size on teachers' effective administration of continuous assessment in accounting class in Lagos State. Non experimental design involving descriptive research of the survey type was employed for the study. The population for this study consisted all of 57 and 36 financial accounting teachers in Epe Local Government Area of Lagos State and Ibeju-Lekki Local Government Area of Lagos State respectively while judgmental sampling technique was used to select fifty five (55) respondents representing 60% of the entire population. The instrument for data collection was structured questionnaire, validated by experts in measurement and evaluation. Cronbach alpha was used to determine reliability of the instrument, which yielded the coefficient alpha value of 0.79. The data collected were analyzed using mean to answer the research questions while Pearson Product Moment Correlation (PPMC) was used to test the null hypotheses at 0.05 level of significance. The findings of the study revealed that class size determines the validity of continuous assessment's administration in financial accounting and influence accounting teachers choice, grading and feedback to students. Based on findings, it was recommended that Lagos State Government should employ more accounting teachers in secondary schools to meet the rising number of students in accounting classes. Also, accounting teachers should consider preparing feedback sheet with a list of the most common problems along with an explanation/model answer instead of replying individual students.

Keywords: Financial accounting, continuous assessment, evaluation, class size.

Introduction

One of the major activities in the teaching-learning process is assessment and evaluation of students. Continuous assessment process is an important component of assessment and evaluation. This system of assessment and evaluation is an innovation in the Nigerian

educational system which has its genesis from the first national curriculum conference held in Ibadan in 1969 which stipulates that "educational assessment and evaluation will be liberalized by basing them in whole or in parts on continuous assessment of the progress of the individual" (FME, 2004).

Before the implementation of continuous assessment, the system emphasized summative assessment in the form of tests and examinations which were written once as a means of certification and accountability and which were only considered after teaching had occurred (Killen, 2010). This form of assessment is used to evaluate students' achievement for placement and promotions to upper class (Ango, 2007). This method of assessment was under intense criticism for their inadequacy in emphasizing higher-order thinking skills or in valuing the personal inputs of the learner (Vandeyar & Killen in Jabulisile, 2012).

The primary purpose of continuous assessment is to assist teachers and learners to monitor and improve performance by providing feedback (Jabulisile, 2012). Continuous assessment will assist teachers in identifying learner strengths and weaknesses; provide teachers with ideas for relevant interventions; allow teachers to evaluate and adapt their teaching approaches; and, provide information to learners on what they need to improve on. Teachers have to continuously try to identify whether their students have mastered the required skills for the respected course.

However, despite the benefits of continuous assessment and the need to embrace it in secondary schools, the challenges confronting its implementation policy have always betrayed the purpose it intended to achieve in many Nigerian schools. While there are countries where continuous assessment is well understood and implemented successfully, e.g. the United Kingdom, Australia and New Zealand (Heritage, 2010), implementation is more challenging in contexts where teacher-centeredness and summative assessment are still dominant. Studies show that classroom implementation remains an ongoing challenge to teachers mainly because there is still the influence of summative assessment on continuous assessment (Carless in Jabulisile, 2012). Findings from research studies have revealed the obstacles to effective teacher's administration of continuous assessment in secondary schools to includes large class size, teaching and learning resources, knowledge and skill of teacher, lack of time, students attitude and teachers attitude (Ayalew, 2009; Kapambwe, 2010; Argali, 2011; Azeem, 2013).

Financial accounting as one of the core subjects in Senior Secondary Schools is not exempted in the problems of effective teacher's administration of continuous assessment. Musa in Obilor and Briggs (2019) defined Accounting as a systematic process of identifying, recording, measuring, classifying, verifying, summarizing, interpreting and communicating financial information to the users. It reveals profit or loss and income or expenditure for a given period; and the value and nature of a firm's assets, liabilities and

owners' equity or the worth of a nation. Accounting data is processed through the use of accounting principles and conversions. Accounting principles are basic fundamental principles which guide the preparation of the books of accounts and interpretation of financial statements (Yusuf, 2018).

The main objective of financial accounting in Secondary School curriculum is to inculcate accounting skills to the learners and prepares them to be self-reliant as contained in the National Policy on Education (FGN, 2004). The subject has been developed to ensure that learners are equipped with critical thinking, communicating, mathematical, collecting, analysing, interpreting and organizing skills (Jabulisile, 2012). For learners to acquire accounting skills, they require assessment tasks where learners' attitude as well as their understanding of the principle, concepts and conventions of the subject is systematically revealed.

Assessment in financial accounting was used primarily as a measuring tool to serve the purpose of grading and ranking individual learners in accounting class (Maree & Fraser, 2004; Vandeyar & Killen, 2003). One of the major factors affecting effective administration of continuous assessment in accounting classes in secondary schools is the large class sizes. The surge in popularity as well as the respect and dignity of accounting profession has been influencing students' choice of the subject over the years. This has consequently resulted in overcrowded classroom in most accounting classes in Nigeria Secondary Schools as accounting teachers cited overcrowded classroom as major challenge (Azeb, 2012). They indicated that the workload became higher as they were required to mark and keep records of the progress of all the learners.

While several studies have been conducted on how overcrowded classroom has impacted academic performance in financial accounting (Adeolu, 2009; James & Robert, 2010; María, Ainhoa, & Claudia, 2014), little that has been done on how it influence administration of continuous assessment in financial accounting has not yet addressed the problem of teacher's administering continuous assessment in large accounting classes, which is an important aspect of teaching and learning process.

As a result of overcrowded classroom in accounting classes, assessment often took the form of tests and examinations. Accounting was mainly regarded as the art of recording transactions, many accounting teachers regarded knowledge of the recording or bookkeeping process as a major outcome for high school accounting (Jabulisile, 2012). The traditional method of assessing accounting students was considered too narrow, procedural, too mechanical and forcing the learners to rely on memory only (Duff & McKinstry, 2007). The sequential of topics according to the traditional bookkeeping cycle and the heavy focus on financial accounting recording and reporting influenced teachers to use a procedural approach as the point of departure in teaching and assessment. This

approach was based on transactions emanating from source documents through to journals, ledgers, trial balances and financial statements.

As a result, teachers' classroom assessment practices prioritized methods and procedures relating to the recording and memorization of transactions on account of large class size and time constraints (Jackling, 2005; Springer & Borthick, 2004). A good number of accounting teachers failed to appreciate the need to administer assessments on an on-going basis such as weekly, fortnightly or after a topic on account of overcrowded classroom (Kapambwe, 2010).

Continuous Assessment (CA) is a formative mode of assessment that used multiple ways and format. It combines the scores obtained from paper pencil, assignment projects, discussion and presentations, oral paper penal, observation, etc. this and a lot of definition have been given by many scholars /researchers, educators, psychometricians etc. However, it may not be feasible, need impossible to mention all here, and rather those related to the domain of the study i.e. continuous assessment of learners' overage progress are given emphasis. Continuous assessment is a process of collection and interpretation of information to make decisions about learners based on what they know and can demonstrate as a result of classroom instruction (Copper in Azeeb, 2013).

Falayajo (2016) defines continuous assessment as a mechanism where the final grading of learners in the cognitive, affective and psychomotor domain of learning systematically takes account of all their performance during a given period of schooling. Assessment in the cognitive domain is associated with the process of knowledge and understanding. The affective domain applies to characteristics such as attitudes, motives, interest and other personality traits. Assessment in the psychomotor domain involve assessing the learners ability to use his or her hands (e.g. in handwriting, construction, typing and projects).

Another definition given by Airasian (2019) describes continuous assessment as an assessment approach which should depict the full range of source and methods teacher's used to gather, interpret and synthesis information about learners' information that is used to help teachers understanding their learners, plan and monitor instruction and establish a viable classroom culture. From those definitions, it can be deduced that continuous assessment is a tool to collect information about learners that involves interpretation of information to have objective ground to make decisions with regard to learners' learning status.

The impact of class size on effective administration of continuous assessment cannot be over-emphasized (Adeolu, 2009). Larger class size pose significant teaching challenges, not least in the assessment of student learning. Perhaps most troubling, large classes may limit the amount of feedback provided to students. In response to the pressure and challenges of assessing larger groups of students, teachers are responding through:

- i. Greater attention to the communication of clear assessment criteria to students;
- ii. The development and use of marking guides to be used by teaching and assessing teams;
- iii. The increasing use of various forms of exemplars to guide student efforts as well marking and grading including the modelling of discipline-based thinking, writing and performance and
- iv. The continuous refinement and dissemination of assessment policy and practice into large student groups.

The issue of workload is central in any decision about assessment of large classes for it is a serious one for student and staff alike. Teachers teaching large student groups invariably undertake an informal, qualitative weighing-up of the efficiency of assessment tasks vis-a-vis their educational effectiveness. There is little doubt that establishing an effective assessment programme developing criteria, guides, exemplars and models; discussions and refining them and communicating them to students and other staff will have an initial negative impact on workload for staff with coordinating responsibilities.

According to Lukky (2012) the assessment of large student cohorts presents five distinct through interrelated challenges: (i) avoiding assessment that encourages shallow learning , (ii) provision of high quality, individual feedback, (iii) fairly assessing a diverse mix of students,(iv) managing the volume of marking and coordination the staff involved in marking, (v) avoiding plagiarism. According to Angelo and Cross (2013) continuous assessment in accounting classes always poses a challenge for most teachers due to the increased chance of inconsistency in marking and grading; diverse student backgrounds and the practicality of providing sufficient and prompt feedback to individual students. It is against this background that the study was carried out to evaluate the influence of class size on effective teachers' administration of continuous assessment in financial accounting classes in secondary schools.

Therefore, this study evaluate the influence of class size on effective teachers' administration of continuous assessment in financial accounting among secondary schools students in Epe and Ibeju Lekki Local Government Area of Lagos State with intention to examine the influence of class size on:

- i. Validity of continuous assessment in financial accounting
- ii. Grading of continuous assessment scores and prompt feedback to accounting students

Research Questions

1. Would class size influence the validity of continuous assessment administration by teachers in financial accounting classes?
2. Would class size influence grading of continuous assessment and prompt feedback from teachers to accounting students?

Research Hypotheses

1. Class size has no significant influence on validity of continuous assessment administration by teachers in financial accounting classes.
2. Class size has no significant influence on grading of continuous assessment and prompt feedback from teachers to accounting students.

Methodology

The non experimental design involving the descriptive research of the survey type was employed for the purpose of this study. The population for this study consisted 57 financial accounting teachers in Epe Local Government Area of Lagos State and 36 financial accounting teachers in Ibeju-Lekki Local Government Area of Lagos State. Due to the small size of the population, judgmental sampling technique was used to select fifty five (55) respondents representing 60% of the entire population. The instrument for data collection was a structured questionnaire which was developed by the researchers and validated by experts in the field of measurement and evaluation. The reliability of the instrument was determined by administering 10 sets of questionnaire to 10 accounting teachers, who were not part of the research study. Their responses were analyzed using the Cronbach alpha method, which yielded the coefficient alpha value of 0.79. The instrument was administered to the respondents by the researchers, with the help of one trained research assistant. A total number of 51 accounting teachers, representing 91% of the sample size responded to the questionnaire. The data collected from the respondents were analyzed using mean to answer research questions, while Pearson Product Moment Correlation (PPMC) was used to test hypotheses at 0.05 level of significant. The decision rule for answering the research questions was based on any calculated mean scores equal to, or greater than 2.50 was regarded as agreed, while any calculated mean scores less than 2.50 was regarded as disagreed. Furthermore, the value (p) was used in taking the decisions on the hypotheses. If the p-value is less than or equal to 0.05, the null hypotheses is not retained, but if the p-value is greater than 0.05, the null hypotheses is retained.

Results

Research Question 1: Would class size influence the validity of continuous assessment administration by teachers in financial accounting classes?

Table 1:

Mean response of respondents on the influence of class size on validity of continuous assessment administration by teachers in financial accounting classes

S/N	Items	Mean	Remark
1.	Cheating among students is difficult to detect in larger accounting classes	3.12	Agree
2.	Arrangement of seating is not easy when assessing students in large accounting classes	3.32	Agree
3.	Students act as the assessor to evaluate their own and others work to reduce the assessment load of the teacher in large accounting classes	3.44	Agree
4.	Class size must be considered when administering continuous assessment in accounting classes.	3.08	Agree
5.	The validity of continuous assessment cannot be guaranteed in a larger financial accounting class.	3.60	Agree
6.	Frequent administration of continuous assessment is Very tasking in large financial accounting classes.	3.89	Agree

The table 1 reveals that the mean response of the respondents is above the acceptable mean of 2.50 for all the items. This is an indication that class size would influence the validity of continuous assessment administration by teachers in financial accounting classes in Lagos State.

Research Question 2: Would class size influence grading of continuous assessment and prompt feedback from teachers to accounting students?

Table 2:

Mean responses of respondents on the influence of class size on grading of continuous assessment / prompt feedback from teachers' to accounting students

S/N	Items	Mean	Remark
7.	Providing individual feedback on continuous assessment may not always be feasible in large accounting classes	2.98	Agree
8.	Maintaining quality and consistency of marking is a major problem in large accounting classes	3.27	Agree
9.	Feedback on continuous assessment is easier in small accounting classes that in large accounting classes.	3.31	Agree
10.	Grading is students' score is a difficult task in overcrowded accounting classes.	3.41	Agree

11. Making of students' score requires assistance
 From other teachers in a larger accounting class. 3.42 Agree
12. Feedback on continuous assessment is not
 necessary in large accounting classes.

The table 2 reveals that the mean response of the respondents is above the acceptable mean of 2.50 for all the items. This is an indication that class size influence grading of continuous assessment scores and prompt feedback to accounting students in Lagos State.

H01: Class size has no significant influence on validity of continuous assessment administration by teachers in financial accounting classes.

Table 3:

Correlation analyses of the relationship between class size and validity of continuous assessment administration in financial accounting classes

Variable	r-Value	P -Value	Decision
class size	0.714	0.011	Significant
validity of continuous assessment			

Table 3 shows that the P-value (0.011) is lower than the r value (0.714). This implies that class size has significant influence on the validity of continuous assessment in financial accounting classes in Lagos State. Therefore, the null hypothesis is rejected.

H02: Class size has no significant influence on grading of continuous assessment and prompt feedback from teachers to accounting students.

Table 4:

Correlation analyses of the relationship between class size and grading of continuous assessment / prompt feedback to accounting students

Variable	r-Value	P -Value	Decision
class size	0.689	0.011	Significant
grading of continuous assessment / prompt feedback to students			

Table 4 reveals that the P-value (0.011) is lower than the r value (0.689). This implies that class size has significant influence on grading of continuous assessment and prompt feedback from teachers to accounting students in Lagos State. Therefore, the null hypothesis is rejected.

Discussion

The finding of the study revealed that class size has significant influence on the validity of continuous assessment administration by teachers in secondary school financial accounting classes in Lagos State. This finding corroborated Azeb (2012) who revealed that overcrowded classroom is a major challenge to accounting teachers in secondary schools. This was also in line with the finding of Kapambwe (2010) who posits that a good number of accounting teachers failed to appreciate the need to administer assessments on an on-going basis such as weekly, fortnightly or after a topic on account of overcrowded classroom.

The finding of the study also revealed that class size has significant influence on grading of secondary school continuous assessment and prompt feedback from teachers to accounting students in Lagos State. This finding is consistent with Angelo and Cross (2013) who observed that continuous assessment in accounting classes always poses a challenge for most teachers due to the increased chance of inconsistency in marking and grading; diverse student backgrounds and the practicality of providing sufficient and prompt feedback to individual students.

Conclusion

It can be deduced based on the findings of the study that class size has significant influence on effective administration of continuous assessment in financial accounting classes in Lagos State. Continuous assessment in financial accounting influence accounting teachers' choice, grading of scores as well as feedback to students.

Based on the findings, the following recommendations were made.

- i. In order to save time, accounting teachers should consider preparing a feedback sheet with a list of the most common problems along with an explanation/model answer instead of replying individual students.
- ii. Lagos State Government should employ more accounting teachers in secondary schools to meet the rising number of students in accounting classes.
- iii. Accounting teachers should give their students a quick diagnostic assessment at the beginning of the term to check their prior knowledge of the subjects' principles and concepts, as well as their expectations for the course, through, either a paper-based or an electronic-based, to identify the potential content and other challenges faced by the students.

- iv. Accounting teachers should help their students to understand the criteria and the standards required when making use of self- and peer- assessment in assessing accounting classes.

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