



## Secondary School Accounting Teachers' Perceptions of Student Assessment Practices in Formal Education

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**To Cite this article:** Chapagai, S. D. (2025). Secondary school accounting teachers' perceptions of student assessment practices in formal education. *International Research Journal of MMC*, 6(5), 38–44. <https://doi.org/10.3126/irjmmc.v6i5.89030>

**Submitted:** 17 September 2025    **Accepted:** 15 December 2025    **Published:** 31 December 2025

### **Abstract**

The curriculum for the secondary level in Nepal's Grades 11 and 12 includes a 25-mark internal assessment system as part of the summative evaluation. This study uncovers the internal assessment methods used by accounting teachers in Nepal. The research employed a qualitative method and selected five accounting teachers from grades 11 and 12 through purposive sampling. Telephone interviews and face-to-face interviews were the primary methods of data collection. A telephone interview was carried out in 2024 to gather participants' perspectives. The interview focused on activities related to assessment criteria, which include project work, educational tours, participative learning, report preparation, and scores from internal exams. The criteria are part of the summative evaluation for accounting courses. The study's conclusions show that a major obstacle to taking internal assessment seriously and integrating it into summative evaluation is a lack of professional integrity. Teachers follow prescribed procedures for assessing assessment for learning activities. The study specifically investigated the internal assessment procedures for grades 11 and 12 accounting courses in the Bhimad Municipality of Tanahun District, Gandaki Province, Nepal. Another interesting research topic in Nepal is how accounting teachers at the Secondary level in Grades 11 and 12 apply formative assessment procedures. The finding will benefit secondary school accounting teachers, curriculum developers, educational policymakers, and teacher training institutions.

**Keywords:** formative evaluation, internal assessment, summative evaluation, accounting curriculum

### **1. Introduction**

Evaluation plays a vital role in education by assisting in performance and determining what students have learned (Wiliam, 2008). Evaluation of the student's academic performance and achievement with formal education frameworks is an essential part of an assessment in education. Educators use various methods to assess student skills, attitudes, knowledge, and learning progress. Formative and summative assessment systems are commonly used to measure students' content achievement and performance (Yuksel & Gunduz, 2017; Delin et al., 2018). Internal assessment holds significant potential to enhance the learning process

(William, 2011). Assessment plays a vital role in the power dynamics within the classroom. It impacts how students engage with the learning process, how educators influence them, and how knowledge is created and shared. This interactive context directly influences the power dynamics in the educational setting (Barber et al, 2014). Assessment is a critical component that entails the systematic collection of information and data to inform and make informed decisions about student learning experiences, including their curricula, programs, and the development of educational policies (Brookhart & Nitko, 2019). Assessment is crucial in directing students' focus toward their learning effects and building confidence as they prepare for their final examinations (Moges & Mengesha, 2021). At the secondary level, the study discovered teachers often regard internal assessments as more of a procedural obligation rather than an authentic reflection of students' progress (Saud et al, 2024). The results of the assessment serve as indicators of the effectiveness and quality of education, highlighting the crucial role of assessment in evaluating the success or shortcomings of a curriculum (Yilmaz, 2017). Jung Bahadur Rana established the formal education system in Nepal with the founding of the Durbar School in 1854. The education system has evolved alongside political transitions, from the Rana regime through the panchayat system, to multiparty democracy, and the federal public. As a result, the school curriculum has been updated and developed according to the National Curriculum Framework for School Education 2019. This led to the implementation of a new curriculum for Grades 11 and 12 in 2020 (CDC, 2019). The current curriculum for Grades 11 and 12 includes both formative and summative assessment systems. Formative assessment provides regular feedback to students for improvement, while summative assessment certifies the competence and ranking of students.

The findings contribute to the improvement of assessment policies, teacher training programs and the overall quality of education by promoting transparency, fairness and professional integrity in student evaluation.

This study was delimited to five accounting teacher teaching grades 11 and 12 in Bhimad municipality, Tantaluim district, Gandaki Province, Nepali. It focused exclusively on teacher's perception and practices related to internal assessment in accounting course, excluding other subjects, students' perspectives.

The overall understanding of the curriculum standards is evaluated and graded through summative assessment which includes both internal and external assessment systems. Internal assessment carries 25 percent of the total grade, while external assessment contributes 75 percent (Secondary Education Curriculum Class 11 and 12, 2019). Formative assessment involves giving students ongoing feedback to help them improve, whereas summative assessment evaluates and certifies their competence and ranking. Summative assessments, which encompass both internal and external evaluations, measure and grade students' overall grasp of curriculum standards. Internal assessments account for 25 percent of the total grade, while external assessments make up the remaining 75 percent (Secondary Education Curriculum Class 11 and 12, 2019).

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

## 2. Material and Method

This research utilized a phenomenological approach to examine the internal evaluation of the phenomenon, where educators shared their experiential insights regarding the internal

assessment system through qualitative research methodologies. The study focused on secondary-level accounting teachers (Grades 11 and 12) in the Bhimad municipality of Tanahun District, Gandaki province, Nepal. Five teachers from Grades 11 and 12, each possessing a minimum of a decade of teaching experience at the secondary level, were purposefully selected. Data collection primarily involved semi-structured telephone interview and face-to-face discussions was used to collect data in 2024 A.D, these interviews concentrated on implementing internal assessment criteria, including participation in learning, project work, education tours, and preparation of reports, and marks from internal exams determined by the curriculum as part of summative evaluation for accounting. Respondent's identities were protected by assigning pseudonyms like educator 1, educator 2, educator 3, educator 4, and educator 5. The information provided by the respondents was informed for the member check and crosschecked using an interview with selected sample respondents. Findings gathered from respondents were validated through member checking and confirmed by interviewing a subset of participants. The study outcomes delineated assessment criteria and practices employed by teachers in the assessment process, namely assessment of learning, assessment for learning, and assessment as learning. All selected teachers held master's degrees in Management and were engaged in teaching across five secondary-level schools. The following tables the details of the participants.

**Table 1: Internal evaluation Criteria**

.N.	Assessment Areas	Marks
1	Participation	3
2	Project work	8
3	Education tour	8
4	Mark from internal exam	6
	Total marks	25

**Sources:** Secondary Education curriculum Class 11 and 12

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

### 3. Results and Discussion

#### 3.1 Participation

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

Educator 1 mentioned, "I evaluate the participation by assessing students' performance in teaching and learning activities both inside and outside the classroom". Educator 2 stated, "I have provided marks for participation based on students' discipline and class attendance".

Educators 3 and 4 mentioned, "I give students a question set to complete within a specific time framework and then submit it for internal assessment. Educator 5 replied, "Due to the large size of the class, I give students marks for participation based solely on their terminal examination result"

The practice of assessing students' educators utilizes different strategies. Some adopt comprehensive evaluations involving in-class and extracurricular activities, while others focus on discipline and attendance. Additionally, timely completion of assignments is measured for some, whereas others rely solely on terminal examination results, particularly in large classes. Their varied strategies reflect different teaching philosophies and practical constraints. The internal assessment of the aspect participation as prescribed to be evaluated does not follow the spirit of assessment for learning. Adediwura (2012); and Mkpae and Obowu-Adutchay ( 2017) study show teachers did not adequately follow the school-based assessment system in Nigerian secondary schools.

### **3.2 Project Work**

Project work, as a method of assessment, aligns with the internal evaluation systems prescribed in the curriculum (Secondary level curriculum Grades 11 and 12, 2019) of accounting. It ensures students are evaluated on practical and applied knowledge, encouraging deeper understanding and engagement with the subject matter. Eight marks are allocated for this criterion. Educators 1, 2, and 5 mentioned, "At the beginning of the session, I inform the students about the internal marks of the project work. While I am teaching the theory class, I ask the students to do the project work related to the specific topic. However, the students do the work individually and with their peers. The students completed the task within a specified time and format. I provide the internal assignments marks after the evaluation of the project work". Educators 3 and 4 mentioned " I provided students internal assignment marks of the project work in terms of their classroom attendance, classwork, homework, and their behaviors." The internal evaluation of project work does not align with the intended spirit of assessment for learning. The prescribed evaluation methods are meant to support and enhance student learning by providing constructive feedback based on their project work. However, in practice, there is a lack of consistency in how these assessments are conducted. Some teachers allocated marks directly based on the quality of the project work, while others relied on their subjective judgment. This deviation from the intended assessment approach undermines its educational purpose, leading to discrepancies in how students' efforts and learning are evaluated.

### **3.3 Educational tour**

Educational tours are widely acknowledged as valuable tools for enriching student learning experiences. They offer real-world exposure and a practical understanding of theoretical concepts. However, evaluating students' performance in these informal settings poses particular challenges. During the interview, the researcher questioned about the educational tour of the students with the educators it turns out there hasn't been any kind of tour or a visit yet, and the internal assessment marks of educational tours are provided in terms of their classroom attendance, class work, homework, and classroom behaviors.

### **3.4 Score from Terminal Examinations**

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

provided marks to the students based on the result of the first and second terminal examinations obtained by the students'. The internal assessment of scores from terminal examinations prescribed to be evaluated follows the spirit of assessment for learning.

#### **4. Discussion**

The evaluation system is a critical aspect of formal education. It should ensure fair and consistent evaluation by the teacher to maintain trustworthiness, reliability, and validity, thereby preserving the integrity of the assessment. Developing a systematic assessment system involves considering formative evaluation, deep learning, and research as essential components within internal assessment, providing consistent feedback to learners serves as a guiding model, illuminating the learning trial. A formative assessment system is a teaching strategy that creates self-directed learning environments and motivates students to identify difficulties in learning and improve the quality of education (Lim, 2019). The objective of assessment for learning is to provide feedback to support learners' advancement in overcoming their learning deficiencies (William, 2011). Students today need to learn more than just the basics of reading and writing. They also need skills in critical thinking, analysis, and the ability to make inferences and navigate a constantly changing world. As the skills and knowledge students require evolve, new learning goals become necessary (Cleaver et al., 2018). The assessment systems play a crucial role in improving the quality of education (Mat Yusoff et al., 2023). The evaluation systems are vital in education; however, the current practices of internal assessment used by accounting teachers at secondary-level schools in Nepal seem to lack these essential elements. The assessment systems play a crucial role in education by evaluating whether educational goals provide diagnostic feedback, support instructional decisions, document learning, and enhance student performance. They are essential for informing curriculum and instructional needs, motivating support, supporting reflective teaching, improving programs and institutions, meeting accountability requirements, promoting student engagement, and providing actionable insights for continuous improvement. The teachers are familiar with the evaluation system and criteria outlined in the curriculum. However, they continue to use traditional evaluation methods, which can hinder the achievement of education goals.

#### **5. Conclusion**

This study reveals the internal evaluation methodologies employed by accounting educators teaching Grades 11 and 12 in Bhimad Municipality of Tanahun, District, Gandaki Province, Nepal. An in-depth examination of the evaluation components outlined in the curriculum revealed that internal evaluation often assumes a formal rather than a substantive role in the evaluation process. The lack of professional integrity is a significant factor in the failure to use internal evaluation genuinely to evaluate learners, making it more of a summative evaluation component. The teachers do not follow prescribed procedures to evaluate assessments for learning activities. The teachers provided their internal assessment marks for their self-judgment.

This research invested the internal evaluation methods used by accounting teachers in Grades 11 in Nepal. Exploring the formative evaluation practices employed by accounting teachers at the secondary level Grades 11 and 12 could be valuable area for further research within the context of Nepal. Adhering to the internal evaluation system outlined in the curriculum would significantly contribute to achieving educational goals.

Further researchers are encouraged to explore how formative assessment practices are implemented by accounting teacher at the secondary level in Nepal. Additionally, future studies could include the students' perspectives on internal assessment to examine how assessment methods influence learning motivation and performance. A comparative study between public

and private schools could also help identify contextual differences in assessment implementation.

## 6. Acknowledgements

This study has been an in-depth exploration, shaped primarily by the contributions from interviews with the five secondary-level accounting teachers. Their willingness to share their knowledge and experiences has been instrumental in molding the research into its present form. Therefore, I am indebted for their collaboration in bringing this study into its current shape. I am also thankful to the faculty members of the Janajyoti campus for their inspiration in conducting this research activity.

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