

Evaluation of Continuous Assessment and Accounting Students' Academic Achievement in Senior Secondary Schools in Rivers State

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Abstract: The study evaluated continuous assessment and accounting students' academic achievement in senior secondary schools in Rivers State. A survey, causal-comparative research design was adopted. A population of 120 Accounting students was selected from three senior secondary schools in Rivers State. The entire population was used as sample because of its small size and no sampling technique was required from the population. Instruments titled 'Continuous Assessment Questionnaire' (CAQ) and 'Accounting Students' Academic Achievement Questionnaire' (ASAAQ) was developed. The instrument was validated by experts in the field of Measurement and Evaluation, while the reliability of the instruments were established by the calculation of Pearson's Product Moment Correlation to obtain an index of 0.72. Means and standard deviations were used in answering the research questions, while the Pearson's Product Moment Correlation analysis was used to test the null hypotheses at 0.05 alpha level. It was found that there is a significant relationship between assignment, teacher made tests, field projects and accounting students' academic achievement in senior secondary schools in Rivers State. The study thus concluded that continuous assessment or schools-based assessment should test the total growth of students in the non-scholastic areas and therefore should be built into the teaching-learning process. Therefore it was recommended that higher institutions of learning should train teachers on how to effectively supervise their students during field project writing, develop and construct teacher made tests, and that seminars, conferences and workshops should be organized by the government to really sensitize the importance of classroom assessment to the students using assignment.

Key words: Continuous Assessment, Accounting Students, Academic Achievement, Senior Secondary Schools, Rivers State.

INTRODUCTION

In education, the term assessment refers to the wide variety of methods or tools that educators use to evaluate, measure, and document the academic readiness, learning progress, skill acquisition, or educational needs of students. This is because, education

represents a fundamental and an indispensable tool for industrializations and development of every nation which is moving through assessment of individual or learners in the classroom or even beyond (Ukuije, 2001). Assessment can also be said to be any procedure or activity that is designed to collect information about the knowledge, attitude, or skills of the learner or group of learners. In the view of Omoifo (2006), what is termed “assessment in many schools today is summative, final, administrative, rigorous and content-driven rather than formative, diagnostic, private, suggestive and goal oriented, as such can be regarded as grading.” Summative assessment entails the focus on final examinations by teachers, parents and students. Surprisingly, formative assessment is geared towards the consolidation of students’ performance in the final examinations rather than inculcating students with problem solving, critical thinking, and life skills. When carried out as an on-going process, assessment is known as Continuous Assessment (CA).

Continuous Assessment is a formative evaluation procedure concerned with finding out, in a systematic manner, the over-all gains that a student has made in terms of knowledge, attitudes and skills after a given set of learning experience (Ogunnyi, 2004). It is not simply continuous testing, continuous assessment does not solely depend on formal tests rather it is more than giving a test as it involves every decision made by the teacher in class to improve students’ academic achievement. In assessing accounting students’ academic achievement, continuous assessment may take different forms such as assignment, teachers made tests, projects, classroom presentations etc. Ogunnyi (2004) noted that continuous assessment is cumulative in that any decision made at any time about any student takes cognizance of the previous decision made about him. Continuous assessment also provides the student with maximum opportunities to learn and to demonstrate from time to time the knowledge, the skills and the attitudes that they have during the teaching-learning process.

Webb and Briars (2010) asserted that continuous assessment must be an interaction between the teacher and the students with the teacher continually seeking to understand what a student can do and how a student is able to do it. Yoloye (2011) also pointed out that continuous assessment is only a part of the field of educational evaluation. He further argues that continuous assessment is a method of evaluating the progress and achievement of students in educational institutions. This means that continuous assessment could be used to predict future students’ academic achievement in the final examinations and the possible success at the work place or on a particular job. By using the classroom as an assessment, the teacher is able to diagnose students problems, judge academic learning and progress, provides feedback and incentives thus place a student at the appropriate level. Thus, in secondary schools, assessment of accounting students’ academic achievement in the classroom has been an integral component of the teaching-learning process of accounting especially in secondary schools because there is much effort by the teacher to teach a lot of accounting content to students.

Theoretically, Ivan Pavlov (1929-1936) in his conditioning theory of Classical Conditioning concluded that a dog learnt to salivate whenever a bell was rung. He undertook many trials and each time the bell was sounded the dog salivated and food was simultaneously presented. The conditioning theory has therefore been adopted to inform this research because it was assumed that students in secondary schools obtained good grades whenever subject matter/content was taught, followed by many continuous assessment (trials) exercises. Pavlov suggested a Conditioned Response (CR) that refers to

student's reactions that develop as result of training/teaching in this study. A Conditioned Stimulus (CS) refers to incentives that evoke CR through training/teaching. Thus, it was assumed in this study that accounting students' attainment of good grades was the Conditioned Response (CR), continuous assessment was the Conditioned Stimulus (CS), and teaching was the Unconditioned Stimulus (US). According to Onuka (2006), there is a need to use a variety of instruments to effectively measure accounting students' traits and their results are used to assist the students to improve themselves. Lewin (2011) opined that over the years, various attempts have been made in many countries to improve the quality of examinations through the provision of continuous assessments. This is because continuous assessment is being used increasingly as a strategy to prepare accounting students for examinations. For instance, the results obtained from continuous assessment can be used to identify the students' weak areas so that teachers can give them special support in those areas.

In other words, continuous assessment results can also inform decision-making in terms of determining as to whether students should be promoted from one class to another. Continuous assessment or schools-based assessment should test the total growth of students in the non-scholastic areas and therefore should be built into the teaching-learning process (Graume & Naidoo, 2014). This implies that helping students acquire the needed knowledge and skills would require changes in the public examination system and assessment techniques at the schools and classroom levels. In order to improve accounting students' academic achievement, the assessment process had to be an essential ingredient of the overall instructional process. This assessment subsumes test, measurement and evaluation of the cognitive, psychomotor and effective skills (Brown, 2013, & Denga, 2017).

Accounting students' academic achievement is accomplished through individual assessment of the student using examinations, teacher made tests, field projects, presentations etc. as such classroom assessment gives a more valid and reliable measure of their academic achievement in overall activity than a single examination. In contrary, assessment is a persistent problem in the process of teaching and learning which is why a single all round examination is not good enough and hence classroom assessment becomes imperative, that is why this study seeks to evaluate continuous assessment and accounting students' academic achievement in senior secondary schools in Rivers State.

Purpose of the Study: The aim of this study is to evaluate continuous assessment and accounting students' academic achievement in senior secondary schools in Rivers State. In specific terms, the objective of the study is to;

1. Evaluate the extent to which assignment relate to accounting students' academic achievement in senior secondary schools in Rivers State.
2. Ascertain the extent to which teacher made tests relate to accounting students' academic achievement in senior secondary schools in Rivers State.
3. Find out the extent to which field projects relate to accounting students' academic achievement in senior secondary schools in Rivers State.

Research Questions: The following research questions were raised in the study:

1. To what extent does assignment relate to accounting students' academic achievement in senior secondary schools in Rivers State?
2. To what extent does teacher made tests relate to accounting students' academic achievement in senior secondary schools in Rivers State?
3. To what extent does field projects relate to accounting students' academic achievement in senior secondary schools in Rivers State?

Hypotheses

The following formulated hypotheses were tested at 0.05 alpha level.

- (i) There is no significant relationship between assignment and accounting students' academic achievement in senior secondary schools in Rivers State.
- (ii) There is no significant relationship between teacher made tests and accounting students' academic achievement in senior secondary schools in Rivers State.
- (iii) There is no significant relationship between field projects and accounting students' academic achievement in senior secondary schools in Rivers State.

METHODOLOGY

The survey, causal-comparative research design was used to compare the relationship between continuous assessment and accounting students' academic achievement. The population of the study was 120 Accounting students selected from three senior secondary schools in Rivers State. The entire population was used as sample because of its small size and no sampling technique was required from the population. In generating data for the study, two instruments were used for data collection. They were structured questionnaires titled 'Continuous Assessment Questionnaire' (CAQ) and 'Accounting Students' Academic Achievement Questionnaire' (ASAAQ). The instrument was validated on its content by experts in the field of Measurement and Evaluation in Rivers State University, while the reliability of the instruments were established by the calculation of Pearson's Product Moment Correlation to obtain an index of 0.72 from the pilot study. The descriptive statistics of mean and standard deviation were used in answering the research questions, while the inferential statistic of Pearson's Product Moment Correlation analysis was used to test the null hypotheses in this study at 0.05 alpha level.

Results

Research Question 1: *To what extent does assignment relate to accounting students' academic achievement in senior secondary schools in Rivers State?*

Table 1: Mean and standard deviation of the extent assignment relate to accounting students' academic achievement in senior secondary schools in Rivers State.

S/N	Questionnaire Items	\bar{X}	SD	Remarks
1	Assignment helps me to revise from time to time.	3.34	1.77	Very High Extent
2	The more I attempt to do my assignment, the more confident and ready I become for my final exam.	2.28	1.46	High Extent
3	Teachers gives me assignment that help me in improving my studies.	2.52	1.51	High Extent

4	Assignment helps in improving my understanding than cramming work.	2.05	1.25	High Extent
5	I learn answering techniques and question approach methods through assignments.	3.10	1.03	Very High Extent
Grand Score		2.66	1.40	High Extent

From the table above, the mean score of 3.34 and standard deviation score of 1.77 implies that assignment help students to revise from time to time to a very high extent, the mean score of 2.28 and standard deviation score of 1.46 to a high extent accepted that the more students attempt to do their assignment, the more confident and ready they become for their final exam, the mean score of 2.52 and standard deviation score of 1.51, agreed to high extent that teachers gives students assignment that help them in improving their studies, the mean score of 2.05 and standard deviation score of 1.25 entails that assignment helps in improving students' understanding than cramming work but to a high extent, the mean score of 3.10 and standard deviation score of 1.03 to a very high extent agreed that students learn answering techniques and question approach methods through assignments, while the grand mean score of 2.66 and standard deviation score of 1.40 implied that assignment relates to accounting students' academic achievement in senior secondary schools in Rivers State.

Research Question 2: *To what extent does teacher made tests relate to accounting students' academic achievement in senior secondary schools in Rivers State?*

Table 2: Mean and standard deviation of the extent teacher made tests relate to accounting students' academic achievement in senior secondary schools in Rivers State.

S/N	Questionnaire Items	\bar{X}	SD	Remarks
6	Teacher made test helps me to master my notes as to obtain good grades.	2.83	1.92	High Extent
7	Teacher made test arouses my desire to pay attention and concentrate in class	2.75	1.56	High Extent
8	It gets me more prepared for my final examination.	2.03	0.94	High Extent
9	Teacher made test helps me to interact with the teachers mainly when doing corrections.	2.80	1.24	High Extent
10	Teacher made test contribute to students' students' academic achievement.	2.10	1.28	High Extent
Grand Score		2.50	1.39	High Extent

From the table above, the mean score of 2.83 and standard deviation score of 1.92 implies to a high extent that teacher made test help students to master their notes as to obtain good grades, the mean score of 2.75 and standard deviation score of 1.61 to a high extent accepted that teacher made test arouses student desire to pay attention and concentrate in class, the mean score of 2.03 and standard deviation score of 0.94, agreed to high extent that the teachers made test get students more prepared for their final examination, the mean score of 2.80 and standard deviation score of 1.24 entails that teacher made test help students to interact with their teachers mainly when doing corrections but to a high extent,

the mean score of 2.10 and standard deviation score of 1.28 to a high extent agreed that teacher made test contribute to students' academic achievement, while the grand mean score of 2.50 and standard deviation score of 1.39 entails that teacher made tests relate to accounting students' academic achievement in senior secondary schools in Rivers State.

Research Question 3: *To what extent does field projects relate to accounting students' academic achievement in senior secondary schools in Rivers State?*

Table 3: Mean and Standard Deviation of the extent field projects relate to accounting students' academic achievement in senior secondary schools in Rivers State.

S/N	Questionnaire Items	\bar{X}	SD	Remarks
11	Field project is used to assess students at the end of a given study.	2.01	1.33	High Extent
12	Field project provides information for improvement in a study.	3.18	1.76	Very High Extent
13	Field project affect most students' assessment	1.63	1.17	Low Extent
14	Field project helps to be distinctive in my academics	2.07	1.36	High Extent
15	It depicts the completion my academic achievement.	2.41	1.52	High Extent
Grand Score		2.26	1.43	High Extent

From the table above, the mean score of 2.01 and standard deviation score of 1.33 implies to a high extent that field project is used to assess students at the end of a given study, the mean score of 3.18 and standard deviation score of 1.76 to a very high extent accepted field project provides information for improvement in a study, the mean score of 1.63 and standard deviation score of 1.17, agreed to a low extent that field project affect most students' assessment, the mean score of 2.07 and standard deviation score of 1.36 provides that field project helps to be distinctive in my academics to a high extent, the mean score of 2.41 and standard deviation score of 1.52 to a high extent agreed that field project depicts the completion my academic achievement, while the grand mean score of 2.26 and standard deviation score of 1.43 implied that field projects relate to accounting students' academic achievement in senior secondary schools in Rivers State to a low extent.

Test of Hypotheses

Hypothesis I: *There is no significant relationship between assignment and accounting students' academic achievement in senior secondary schools in Rivers State.*

Table 4: Pearson's product moment correlation analysis of the relationship between assignment and accounting students' academic achievement in senior secondary schools in Rivers State.

Variables	Σx Σy	Σx^2 Σy^2	Σxy	r-value
Assignment	4307	8172	92518	0.71*
Accounting Students' Academic Achievement	4108	7391		

* Significance at 0.05 level, critical r = .165, N= 120, df = 118

The result in table five shows that the calculated r-value of 0.71 is higher than the critical r-value of .138 at 0.05 level of significance with 118 degrees of freedom. With this result, the null hypothesis was rejected. The result therefore revealed there is a significant relationship between assignment and accounting students' academic achievement in senior secondary schools in Rivers State.

Hypothesis II: *There is no significant relationship teacher made test and accounting students' academic achievement in senior secondary schools in Rivers State.*

Table 5: Pearson's product moment correlation analysis of the relationship between teacher made test and accounting students' academic achievement in senior secondary schools in Rivers State

Variables	Σx Σy	Σx^2 Σy^2	Σxy	r-value
Teacher Made Test	4351	8240	84713	0.83*
Accounting Students' Academic Achievement	4207	8066		

* Significance at 0.05 level, critical r = .165, N= 120, df = 118

The result in the table above shows that the calculated r-value of 0.83 is higher than the critical r-value of .165 at 0.05 level of significance with 118 degrees of freedom. With this result, the null hypothesis was rejected. Given the above, there is a significant relationship between teacher made test and accounting students' academic achievement in senior secondary schools in Rivers State.

Test of Hypothesis III: *There is no significant relationship between field projects and accounting students' academic achievement in senior secondary schools in Rivers State.*

Table 6: Pearson's product moment correlation analysis of the relationship between field projects and accounting students' academic achievement in senior secondary schools in Rivers State.

Variables	Σx Σy	Σx^2 Σy^2	Σxy	r-value
Field Projects	4208	7321	81320	0.66*
Accounting Students' Academic Achievement	3116	8055		

* Significance at 0.05 level, critical $r = .165$, $N = 120$, $df = 118$

The result in the table above shows that the calculated r -value of 0.66 is higher than the critical r -value of .165 at 0.05 level of significance with 118 degrees of freedom. With this result, the null hypothesis was rejected. Given the above, there is a significant relationship between field projects and accounting students' academic achievement in senior secondary schools in Rivers State.

DISCUSSION OF RESULTS

One of the major findings of this study was that there is a significant relationship between assignment and accounting students' academic achievement in senior secondary schools in Rivers State. This study is in line with the view Ogunnyi (2014), continuous assessment does not solely depend on formal tests rather it is more than giving a test as it involves every decision made by the teacher in class to improve students' academic achievement. In assessing accounting students' academic achievement, continuous assessment may take different forms such as assignment, teachers made tests, projects, classroom presentations etc. Ogunnyi (2014) noted that continuous assessment is cumulative in that any decision made at any time about any student takes cognizance of the previous decision made about him. Continuous assessment also provides the student with maximum opportunities to learn and to demonstrate from time to time the knowledge, the skills and the attitudes that they have during the teaching-learning process. Webb and Briars (2010) asserted that assignment contains what the teacher has for the students with the teacher continually seeking to understand what a student can do and how a student is able to do it. It was also found that there is a significant relationship between teacher made tests and accounting students' academic achievement in senior secondary schools in Rivers State. In the view of Yoloye (2011) teacher made test is a part of the field of educational evaluation that measures the progress and achievement of students in after a given course content. This means that teacher made test are used to predict future accounting students' academic achievement and the possible success at the work place or on a particular job. By using the classroom as an assessment, the teacher is able to diagnose students problems, judge academic learning and progress, provides feedback and incentives thus place a student at the appropriate level using the test developed and constructed by the teacher. Thus, in secondary schools, assessment of accounting students' academic achievement in the classroom has been an integral component of the teaching-learning process of accounting especially in secondary schools because there is much effort by the teacher to teach a lot of accounting content to students. Finally, it was found in this study that there is a significant relationship between field projects and accounting students' academic achievement in senior secondary schools in Rivers State. According to Onuka (2006), there is a need to use a variety of field projects to effectively measure accounting students' traits and their results are used to assist the students to improve themselves. Lewin (2011) also supported this finding and opined that over the years, various attempts have been made in many countries to improve the quality of examinations through the provision of field projects as an indices of continuous assessments. This is because field projects is being used increasingly as a strategy to prepare accounting students for the future. Hence, the results obtained from field projects can be used to identify the students' weak areas so that teachers can give them special support in those areas. In other words, field projects results can also inform

decision-making in terms of determining as to whether students should be graded poorly or not, as well as promoted from one class to another.

CONCLUSIONS

Conclusively, continuous assessment or schools-based assessment should test the total growth of students in the non-scholastic areas and therefore should be built into the teaching-learning process. This implies that helping students acquire the needed knowledge and skills would require changes in the public examination system and assessment techniques at the schools and classroom levels. In order to improve accounting students' academic achievement, the assessment process had to be an essential ingredient of the overall instructional process. This assessment subsumes test, measurement and evaluation of the cognitive, psychomotor and effective skills.

RECOMMENDATIONS

From the findings of the study, it is recommended that;

- Higher institutions of learning should train teachers on how to effectively supervise their students during field project writing.
- The teachers should be regularly trained on the development and construction of teacher made test as a measure of classroom assessment.
- Seminar, conferences and workshops should be organized by the government to really sensitize the importance of classroom assessment to the students using assignment.

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