Enhancing the teaching and learning of auditing: The case for descriptive feedback

Abstract
This paper demonstrates how the use of adequate descriptive feedback on assessment enhances the teaching, learning and academic performance of learners of auditing. Literature shows that this mode of feedback is transformative as it relies heavily on the particular, specific and localised learning styles of the individual learner. It also decolonises learning because learners are required to capitalise on their own meaningful indigenous strategies of learning. In order to generate data, the study used Critical Accounting Research as the theoretical framework, which emphasises the importance of delving deeper into socio-economic contexts to understand how good performance is created and sustained in the teaching and learning of auditing. Focus was on a selected school in the Free State where one grade 10 class, which used conventional feedback, was compared to another grade 10 class where descriptive feedback was used in the teaching of accounting. Tape recording of lessons in the respective classes was done. These were transcribed verbatim and critical discourses analysis was used to make sense of the data. The findings reveal that learners in the latter class were empowered to be critical and creative in their knowledge of auditing while the former continued to use rote and memorising approaches. Descriptive feedback created transformative spaces in the auditing classroom, made learners aware of multiple positions that can be assumed on any matter, ensured inclusivity of many forms of knowledges and showed that effective and continuous feedback was essential in discharging many misconceptions in auditing. The recommendation is that more classes of auditing should use descriptive feedback to transform and decolonise the learning of auditing.

Keywords: Descriptive feedback; auditing; critical accounting research; participatory action research

1. Introduction and background
Education policies in South Africa promote a student-centred approach that integrates assessment with learning (DBE, 2011:40). The teaching and learning of auditing should not be an exception. When assessment is integrated with learning, it mainly serves the purpose of learning, instead of being done solely for administrative and grading purposes. This “assessment for learning” approach can be described as one that encourages learners to engage in active and deep learning. This normally develops independence and self-evaluation skills (Ellery, 2008:422; Sorensen, 2008:85). When assessment is applied to promote learning, feedback
plays a vital role. The learners and teachers endorse that feedback on assessment is important for identifying their strengths and weaknesses. It also enhances motivation and improves future grades. In other words, it seems to be effective in promoting improved learner performance (Sorensen, 2008:85).

Recently, there has been growing interest in the area of learner performance in accounting (Zainab et al., 2013:66). However, a great deal of research focuses on the whole of accounting as a subject and its improvement in general. This improvement involves the design of teaching and learning styles and approaches, as well as application in improving learners’ performance in accounting (Ellery, 2008:422; Zainab et al., 2013:66). Research has not drilled down to explore the same issues with regard to the main component of accounting, namely auditing, adequately.

The limited focus on the teaching and learning of auditing as an element of accounting has resulted in less improvements being recorded on learner performance in this sub-discipline. Many reports, such as national diagnostic reports and provincial education reports, indicate that, in exams and tests, many learners leave the auditing sections blank, or give the wrong answers (DBE, 2016:9). This causes concern, because auditing-related topics permeate and integrate with all other components of accounting (Kerdachi, Kriel & Viljoen, 2012:23).

Auditing is a significant part of accounting, many teachers and learners think that it is characterised merely by either right or wrong answers, and nothing in between (Crawford, Helliar & Monk, 2011:118). They incorrectly expect the learners’ answers to corresponded directly with the memorandum for marking. Since auditing is more theoretical than practical, many teachers and learners assume that it deserves limited attention in terms of study (Johnson et al., 2003:241). They believe that the theoretical content can be easily read and understood in a short time, mainly by means of surface-learning approaches. If not, the answer is regarded as wrong irrespective of how logical it could be. However, the auditing component of accounting deserves an alternative approach when it comes to assessment. Questions on ethical issues, for example, can request opinions, that is; there is not only one correct answer, as given in the textbook or by the teacher (Kerdachi et al., 2012:10). A learner may find that an issue, which is unethical in one context, may be ethical in a different context (Johnson et al., 2003:241). Based on these examples, the conventional way of providing feedback on assessment for auditing misreads the role of feedback in the teaching and learning of auditing.

Literature argues that feedback should thus not only be related to incorrect answers. It should also provide learners with the skills needed to analyse questions and in particular words in questions (Crawford et al., 2011:118). The point is that by giving learners the opportunity to engage with the question, by permitting them to explain their thinking and the reasons for their answers, could help the teacher and the learner to identify knowledge gaps (Gould & Taylor, 2017:3). It could become clear that learners did not understand the meaning of particular words correctly or that they misunderstood the meaning of a question as a whole.

However, Adair-Hauck and Troyan (2013:30) have demonstrated that descriptive feedback should not only be given when the assessment is formative. Descriptive feedback should highlight gaps in understanding and, specifically, inform students how they can improve their learning, rather than listing what they got wrong, thus facilitating a reciprocal learning process between teachers and learners (Cranmore & Wilhelm, 2017: 18). When learners receive clear and descriptive feedback on their work, they have the opportunity to analyse what they have
done well and which part(s) need(s) improvement. Therefore, feedback should be ongoing. It should be clear, specific, meaningful and timely, to support improved learning and achievement (Rodgers, 2006: 218).

Literature (Adair-Hauck & Troyan, 2013:28; Wisker, 2006:107) shows that when feedback is descriptive and is given whenever an opportunity arises, many misconceptions about auditing in learners' minds can be cleared up. Hence, this paper explores the effect of the conventional versus the descriptive feedback approaches in the teaching and learning of auditing.

2. Critical accounting research as the theoretical framework
For this paper to respond adequately to the above question, I have framed it within the contexts of Critical Accounting Research (CAR). CAR fosters engagement with the content of the subject matter as well as between the teacher and the learner to unearth distorted consciousness about issues of unequal power relations. This means that it is always undertaken to change (improve) the practice of accounting for the benefit of the people (Brown & Dillard, 2013:178; Gaffikin, 2006:11). This framework connects the socio-political context of education with issues of power and powerlessness, colonisation and decolonisation as well as conventionality and transformation that are central in the development and enhancement of learner performance as the starting point (Gorski, 2009:317).

When the teaching and learning of auditing are not optimal, it implies that the relationships of domination and subjugation exist between the learners and the teachers (Baker, 2011:211). This may also be intended or unintended. This dynamic is oppressive because it deprives the learners of the opportunity to learn auditing earnestly, in ways that will help them to see it as an important part of accounting that can improve and transform their lives and the lives of other people (Brown & Dillard, 2013:180). This is where and when the need for the transformation and the decolonisation of the minds become necessary and imperative, hence CAR.

Transformation and decolonisation are seen as mere different sides of the same coin because they are both about learners discovering the power they have in themselves to learn and advance knowledge in ways that are indigenous to their own understanding (Cochran-Smith, 2010:450). Transformation and decolonisation are about new and better ways of knowing and functionalising knowledge. CAR, as the theoretical framework of this study, promotes the above through its advocacy of descriptive feedback which engages all the parties in the classroom (Baker, 2011:210).

3. Research design and methodology
The methodology section below shows how limiting and limited the conventional auditing classroom was and is without the use of descriptive feedback. This conventional teaching is contrasted against a transformed and decolonial auditing classroom where descriptive feedback is used to empower the learners and the teachers. Data reported below comes from my PhD study. They have been reinterpreted for the purposes of this paper to show how conventional ways of teaching auditing can be limiting to the empowerment, transformation and decolonisation of the teachers and learners' minds.

To generate data, I constituted a coordinating team made up of two classrooms of grade 10 learners at an identified school in the Free State. Other members included all grade 10 accounting teachers, 1 subject advisor, a principal of this school, all available parents of grade 10 learners, 14 in total, a South African Insurance Association (SAIA) representative, an
Accounting Education lecturer from the local university and an entrepreneur to represent the business community in their neighbourhood. The aim of the coordinating team was to create spaces for engagements around the teaching of auditing among all stakeholders above. The coordinating team was also to pilot the new way of teaching using descriptive feedback as a tool for transformation and improvement of learning among grade 10 learners.

All research ethical considerations were observed. For example, the proposal for this study obtained ethical clearance from the University of the Free State’s Research Ethics Committee. I made an undertaking that my research was going to be respectful and not harmful to any participant or co-researcher in any way. I also obtained permission from the authorities and all participants at the school. A letter of consent and assent were also duly signed after I had explained the study fully as well as the rights and privileges of the co-researchers and the participants that they could for example drop out of the study at any time when they feel uncomfortable without any negative consequences.

The data were generated in the two accounting classrooms identified above. At the initial stages of the study – in each of the 8 lessons per classroom – the teachers were asked to use their conventional ways of teaching auditing. Based on the above, during classwork, homework and tests written, it became clear that their teaching was not bringing any positive change in the learning of their learners. There was no improvement in as far as performance in auditing was concerned. In order to change the situation, the coordinating team decided that the teachers should use descriptive feedback as a new strategy. One classroom continued for the next 8 lessons with conventional teaching of auditing. The other classroom used descriptive feedback for the 8 lessons under investigation. Three typical sessions were selected for presentation and discussion of results in this paper below.

The data generated were transcribed and interpreted using Critical Discourse Analysis (CDA) (Van Dijk, 2015:67). The CDA analysis was conducted at three levels, namely the textual, the discursive and the social structural (Van Dijk, 2015:68). All these levels were used to deepen the understanding of what was happening during the lessons under investigation. The actions and conversations during the lesson were used as text to evidence the findings made. However, these findings are further buttressed at the other deeper levels through interpretation that goes beyond text but considers discursive practices of teachers and learners in given classroom contexts, which are in fact a reflection of the social structural levels couching them and informing their meaning construction. Through CDA, the study was able to realise its aim of demonstrating the transformative role of descriptive feedback in auditing.

4. Presentation and discussion of findings:

4.1 Perpetuating misconceptions through untransformed auditing feedback
The team of co-researchers observed a lesson by a teacher (Ms Mohanwe). When providing feedback on auditing homework, she said,

*Let’s mark the homework... Make sure that you write these correct answers down, so that you can see where you went wrong... and write remedial work.*
In the context given above, the teacher seems to have copied content directly from her memorandum, straight onto the board, without affording learners the opportunity to engage with the answers, as a way of enabling them to identify where they went wrong or see if they have misinterpreted what was expected of them (Adair-Hauck & Troyan, 2013:30).

This approach has the potential to perpetuate misconceptions or misinterpretations (Vaccarino et al., 2007:8). It is worth noting that learners come to school with considerable knowledge, not all of it factual, based on intuition, everyday experiences and what they learnt in other settings (Sa’diyah, 2017:165). Some of this knowledge is based on misunderstandings (Andrade, 2008: 2). These misconceptions are a normal part of learning and cannot be avoided. The most teachers can do is hope that learners eventually adopt the correct ideas naturally once they are exposed to facts through copying a teacher’s “memo” as a truth serum (Cranmore & Wilhelm, 2017:18).

By providing answers to questions without diagnosing the problem or assisting learners to understand the requirements of the question, learners’ misconceptions are not cleared up (Andrade, 2008: 2). Therefore, Ms Mohanwe should have given feedback in collaboration with learners. While writing the answers on the board, she should ask learners questions orally (Lyster & Saito, 2010:277). Learners’ answers would alert her to misinterpretations and she could identify learners who need more attention.

The above scenario of a current classroom practice for teaching auditing highlights the challenge posed by using teaching methods that are teacher-centred and, despite being aware that they should provide feedback, teachers failing to realise that feedback is not about wrong or right (Sa’diyah, 2017,168). Teaching and learning requires a different approach, one that provides space for feedback that goes beyond right or wrong, but which is, instead, descriptive, in such a way that it diagnoses the problem or identifies the knowledge gap, or misconceptions (Adair-Hauck & Troyan, 2013:30). Therefore, assessment for learning was not realised by Ms Mohanwe’s approach.

4.2 Doing away with misconceptions in auditing using descriptive feedback

Another scenario involved the teaching of auditing where descriptive feedback in a classroom was used as a way of addressing barriers to learning. Often, as depicted in the scenario below, teachers use a formative assessment platform to give feedback (Vaccarino et al., 2007:8). They target the formative platform because they assume that, at that point, learners are more focused and prepared and can really benefit from the assessment.

The scenario below involves Mr Molemo dedicating the whole lesson to marking a test with the students. [Mr Molemo surprised the coordinating team when they observed a change in strategy].
Mr Molemo: Today we are going to mark the test we wrote and have already received the scripts for. I want you to see where you went wrong. I am dedicating the whole period for this test.

[Note: Each learner had a differently coloured pen to jot down important information given by the teacher].

There is a difference between the way formative descriptive feedback for auditing is given, and the way everyday activities of assessment is done – as in informal assessments – that make up continuous assessment (Dabbagh & Kitsantas, 2012:5). Had the teacher not waited for a formative assessment platform to become available, and if he had assisted learners by identifying knowledge gaps before the test, it would have benefited the learners greatly, and by extension, would have improved their grading in the test itself (Bates et al., 2013:365). Furthermore, it appeared that feedback, in this classroom, was not ongoing. The teacher decided what deserved priority, which is contrary to the theory of educational assessment, which emphasises assessment as a process with the primary purpose of supporting teaching and learning, simply referred to as assessment for learning (Rodgers, 2006:677).

Therefore, ongoing descriptive feedback, linked to specific learning goals and success criteria, is a powerful tool for improving student learning, and is fundamental to building a culture of learning within the classroom (Bates et al., 2013:364). Feedback in the accounting classroom, where auditing is a component, should relate to what needs to be done and should encourage all learners to believe that they can improve (Cranmore & Wilhelm, 2017:18). It should build on their previous achievement rather than focus only on grading and performance (Spiller, 2009:40). Depending on the nature and delivery of the feedback, it can have powerful positive effects on student learning and engagement (Hattie & Timperley, 2007: 90).

It may not always be possible for a teacher to give descriptive feedback while s/he is still employing teacher-centred methods of teaching (Muijs & Reynolds, 2017:14). However, once the teaching approach is more learner-centred, and encourages deep learning to take place, ongoing descriptive feedback may become the reality and the most important part of teaching and learning (Lyster & Saito, 2010:276). Such feedback is an essential practice of assessment for learning, which is:

a process of seeking and interpreting evidence for use by learners and their teachers to decide where the learners are in their learning, where they need to go, and how best to get there (Bennett, 2011:8).

However, in the scenario above, one might doubt that ongoing descriptive feedback is practiced, since it seems to be done mostly after tests (formative platforms). It could be that it is mostly for grading purposes, with limited attention given to promoting deep learning and the development of certain skills required for every grade, particularly when dealing with auditing issues. In auditing, the most basic, unique terminology is introduced in Grade 10, and added to as the learner progresses with his/her studies (Hall et al., 2007: 19). That is why it is important that deep learning, as well the development of critical and creative skills, are developed accordingly. The conclusion is that the assessment observed in the class of Mr Molemo was assessment on learning, rather than assessment for learning.
4.3 Ongoing descriptive feedback

It is imperative that teachers align integrated assessment with learning. This approach assumes that knowledge is not a fixed, identifiable entity to be absorbed by the learner. Instead, learners construct knowledge based on their own understanding, influenced by their backgrounds, perspectives and experiences (Ellery, 2008:422; Dabbagh & Kitsantas, 2012:5; Hall et al., 2007:18). Once this approach is employed, assessment as part of learning tends to be more flexible, integrative, contextualised, process oriented and criterion referenced, and may, therefore, be referred to as the “assessment for learning” approach. This approach encourages student independence and self-evaluation, and can lead to active and deeper learning (Dabbagh & Kitsantas, 2012:5; Sorensen, 2008:85).

Furthermore, feedback should not only come from the teacher, but can also be given by peers and occur through self-assessment (Black & William, 2009:12). This type of feedback not only creates spaces for deeper learning and the development of critical skills in the accounting classroom, but also affords the teacher the opportunity to nurture in the learners the habit of engaging in dialogue and engaging with their learning, rather than looking only for the right and wrong answers (Lyster & Saito, 2010:270). It affords learners the opportunity to defend their arguments as they dialogue, in an effort to engage with the feedback among themselves, supplemented by the intervention of a teacher, when needed. In this way, the feedback takes the shape of oral feedback. When feedback is oral and led by peers, it has greater impact for the learners. Oral feedback from peers encourages dialogue and enables space for mutual respect (Lyster & Saito, 2010:270). Oral and peer feedback can be used to promote and provide evidence of the development of generic skills and attributes, such as working cooperatively with other learners (Suskie, 2009:60). Furthermore, learners develop interpersonal skills and develop an awareness of group dynamics (Wisker, 2006:107). Peer and oral feedback enables feedback to be descriptive in nature and, therefore, contributes to the teaching and learning, as it integrates assessment with learning. Most of all, it is centred on learners.

The scenario below depicts an accounting classroom in which CAR creates spaces for descriptive feedback as a way of enhancing the teaching and learning of auditing. Of particular interest in this scenario was the way the teacher integrated assessment as part of learning.

The team of co-researchers observed the lesson of Mr Saki, which emanated from the summary of a lesson plan that was distributed to the team at the beginning of the lesson, as illustrated in Figure 2.
When it was time for feedback on the assessment, Mr Saki led with Question 1. He wrote answers on the board and posed questions relating to Activity 11 (refer to Figure 3).

From the above extract, it is clear that Mr Saki chose activities that do not only cover the content, but are related to learners’ ordinary feelings and experiences. Learners have a picture or vision of what men’s outfitters sell, in this case, is men’s clothing. Therefore, the teacher uses the maxim of teaching that states build from the known to unknown and thereby blends what the learners already know with new knowledge, making it clearer and more definite in an effort to make it less abstract.
The use of probing, open-ended questions encourages analysis and synthesis. Mr Saki did not write the answers from his memo, instead, he asked learners to assist him with the revision.

*Mr Saki: Mpuse, give us one designation needed in this business.*

*Mpuse (without wasting time): External auditors.*

Mpuse’s answer shows that based on her existing knowledge, she assumes that designation should be related to auditing. It could also be that Mpuse does not know the meaning of the word designation, which is, in fact, the keyword.

*Mr Saki: Can you tell us how your choice will ensure the internal control in the business?*

*At that moment Mpuse looked frustrated and raised her hand to ask for clarification.*

*Mpuse: Sir, may I ask what is the designation, because I thought they are the people who are to audit and do the verification of the books in the business?*

From the above engagement with the feedback, Mpuse seemed confident about sharing her answer; however, the follow-up question by the teacher probed her response, asking her to explain how her choice will assist the business. Her subsequent response reveals that she had not understood the question. The duties or roles of this staff are the key issue when trying to answer the question. Therefore, she was not certain about that terminology. The other issue is that staff is needed for internal controls, such as bookkeepers and cashiers, especially when the business is a sole proprietorship. A small business would not really need an accountant or external auditors (Els *et al.*, 2011:12).

Mr Saki reminded Mpuse of the forms of ownership and the fact that this business does not require an external auditor. He cautioned her to read the question thoroughly, because it was clearly saying internal controls, so it had nothing to do with external people. He emphasised the meaning of internal controls and gave in-depth information in reference to internal controls.

Therefore, when remedial writing is done in collaboration with learners, it assists learners such as Mpuse to clear up misconceptions. It may be possible for learners to misinterpret questions because of a lack of understanding resulting from the unique terminology of the subject. Therefore, feedback should not only be related to incorrect answers, but should also provide learners with the skills to analyse questions and particular words in a question (Sa’diyah, 2017:171). If the learners do not understand the meaning of particular words, they are likely to misunderstand the meaning of the whole question.

It becomes evident from the above discussion that the focus of feedback should not be on error correction, but on assisting learners to identify the gaps in their knowledge, and understanding the logic behind the answers in an attempt to clear up misconceptions and improve learning.

We could say Mr Saki met the requirements of descriptive feedback, because he assisted the learner to identify her knowledge gap and showed her how she could improve her learning for the subsequent task, thus facilitating a reciprocal learning process between teachers and learners (Wisker, 2006:106). The process assists learners to reflect on the feedback, with not only answers, but with in-depth information and the skills necessary to analyse subsequent questions (Brookfield, 2017:8). The teacher is able to reflect and decide whether to continue
to the new topic or give more lessons on the current topic to assist those learners who still have knowledge gaps (Lyster & Saito, 2010:278). This, in turn, could develop the habit of providing ongoing feedback. The process of constructive feedback, reflection and descriptive feedback is an ongoing process.

The importance of feedback was evident when Mr Saki took the back seat in giving feedback to Question 2 (see Figure 4), and asked one learner to lead the feedback, as Mr Saki would only be facilitating and clarifying, where necessary.

2. Draw up a table to list the accounting functions that need to be performed in a business and next to each function the designation of the person who will be primarily responsible for that function, relate the ethical behaviour mostly required from that person

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<thead>
<tr>
<th>Accounting function</th>
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Figure 4: Question 2

Mr Saki: As one of you leads this feedback session, please remember to come up with possible answers and be able to elaborate on it.

Thabo led the feedback discussion under the supervision of the team. As learners were engaging, a particularly heated debate developed with regard to Question 2. The majority of the learners referred to business functions, such as planning, controlling, leading etc., because of the integration between accounting and business studies. They tried to convince others that they were right, until Thabo asked Mr Saki to separate the business function from the accounting function. Thabo had realised that the learners, himself included, were confused.

Mr Saki: Let me remind you about the definition. Accounting functions involve the creation of financial records of business transactions, flows of finance, the process of creating wealth in an organisation, and the financial position of a business at the particular moment in time (Els et al., 2011:10).

Thabo: Now that the misconception and confusion is cleared, can we highlight those functions?

The debate continued and dialogue within the different groups continued. Some group members used references to support their arguments.

Thandi: Bookkeeping.

Mpho asked her to explain what she meant by bookkeeping.

Thandi: Recording daily financial activities of a business, that is money that comes in and that goes out of the business.
Morena raised his hand and asked whether they were referring to cash receipts and cash payments.

Thandi noted the point, while adding that accounts receivable and accounts payable will also form part of this function.

They delved deeper into the discussion and managed to touch few functions, showing that they have a sense of what makes a function of accounting. The designation part was the easiest, since the first question had already explored it. The dialogue was interesting and the observers could sense that lesson control was centred on the learners.

Mr Saki: Thank you, Thabo, for leading the very interesting and engaging lesson that allowed them to even open their different resources just to make sure they defend their points.

Mr Saki concluded the lesson in this way (see Figure 5):

![Figure 5: Basic accounting functions](image_url)

Mr Saki: Designations you chose for all these functions has a lot to do with ethics, integrity and corporate governance and very strong internal control, where the segregation of duty plays a crucial role.

Emanating from the dialogue and engagements involving peers assessing each other, Mr Saki managed to provide a good wrap of the lesson. At this moment, learners were referring back to their previous activities about designation of a person dealing with cash receivable, payroll etc., and that reflection enabled them to make sense of new information (Brookfield, 2017:8). They realised that previous activities had provided a foundation for subsequent topics.

The dialogue, oral and peer assessment met the requirements of descriptive feedback. It gave learners the opportunity to reflect on their previous work as they were preparing for the subsequent task (Brookfield, 2017:8). The other advantage of descriptive feedback is that through learners’ engagement with their unique answers, each learner was provided with the opportunity to identify the state of his/her actual performance (Cranmore & Wilhelm, 2017:18). Therefore, the fact that a learner could reflect back and identify knowledge gaps was timely in terms of preparation for subsequent tasks, thus, providing learners with the opportunity to improve future performance (Brown & Dillard, 2013:177). Descriptive feedback is an act of
empowerment, in the sense that, when the teacher takes the back seat, s/he gives up power in order to empower learners (Reynolds, 2017:16).

Not only were learners able to benefit from descriptive feedback in terms of the reflection, even Mr Saki identified some matters he wanted to revisit and discuss with the team.

4.4 Transformative spaces for descriptive feedback

Mr Saki: I think I have to give more activities on the, on the functions of accounting and why ethical behaviour of the people who will be working there are of crucial importance. That is why auditing permeates all the accounting sections.

The above extract suggests that the teacher was starting to understand the process of assessment that involves assessing and providing descriptive feedback. The decolonisation principles of empowerment, mutual respect, collaboration and establishing equal power relations and allowing all the voices to be heard were promoted when the teacher took the back seat to allow learners to take over (Cochran-Smith, 2010:450). He only facilitated and ensured that there was order. That act reduced the power differential between the learners and the teacher.

When descriptive feedback is given, it becomes a tool for empowerment (Reynolds, 2017:16). It also provides the possibility of enhancing teaching and learning of auditing, since auditing requires creative and critical thinking skills, not merely a memorandum of answers that is readily available for grading purposes (Sa’diyah, 2017:166). Descriptive feedback is capable of bringing excellence to teaching and learning of auditing, while transforming auditing teaching so that it is in line with policies and the call for a type of education that values a learner as a knower (Makoelle, 2014:510).

5. Conclusion

This paper demonstrated the integration of assessment with learning. In the area of the study, the focus was mainly on descriptive feedback as a crucial part of the assessment process. Throughout the paper, the demonstrations provided opportunities to understand that providing descriptive feedback has particular requirements that need to be met by the teacher in order to alter the knowledge gap that has been identified. Descriptive feedback should be clear, precise, timely and ongoing in order to assist learners to identify knowledge gaps and assist them to prepare for subsequent tasks.

Once feedback meets these requirements, it makes descriptive feedback a tool for empowerment and transformation, as it creates a space for change in the teaching and learning of auditing. Once such a change has been realised, excellent academic performance in auditing is possible. The process could contribute directly to the demands and calls for decolonising the curriculum. The process of teaching and learning should integrate assessment as part of and be accessible and equitable to the orientation of the learner as a knower. The provision of descriptive feedback enables the teacher to take a back seat, thereby placing the learner at the forefront through oral and peer assessment. This, and other spaces created by descriptive feedback in auditing, has aligned auditing with the call for transformed quality education that allows dialogue between all the knowledge canons, so that all types of knowledge can coexist. Learners’ voices and their creative and critical skills are nurtured by allowing them to exercise autonomy over their learning, while ensuring facilitation and order.
Therefore, the paper aligns itself with the agenda for transformation and excellence in the teaching and learning of auditing as an aspect of accounting.

References


