



Assessment practices in the cultivation of employability skills of Accounting graduates from public TVET colleges

Simbongile Mditshwa, Beatrice Ngulube, Olivia Neo Mafa-Theledi, Johanna Raisibe
Monama

Department of Mathematics, Science & Business Education, School of Education, Tshwane University of Technology, Pretoria, South Africa

Corresponding author, email: mditshwas@tut.ac.za

Abstract

The purpose of this study was to explore the dynamics of assessment practices in the development of employability skills of Accounting graduates from public TVET colleges. Adequate assessment practices in TVET colleges are critical for verifying competence-based learning, providing essential feedback to improve teaching quality, ensuring industry readiness and upholding certification standards. The data was collected from fifteen (15) purposively sampled lecturers who were involved in the teaching and learning of Accounting in eight (8) TVET colleges in Eastern Cape. Semi-structured (face-to-face) interviews and lesson observations were used as methods of collecting the data. The findings from the study show that there are rigid and traditional assessment practices in TVET colleges, excessive use of traditional teaching routines which lacks the school-industry configuration. The researchers proposed that there should be a variety in assessment strategies to accommodate students with different abilities as this was also stressed in Multiple Intelligences (MI) theory. Multiple teaching and assessment strategies are a vehicle for development of multiple abilities which are essential for smooth transition from the schooling setting to labour market. This research also suggested that misalignments in terms of curricula, assessment and other factors must be reported or taken to PLCs in order to engage curriculum policymakers. This paper argues that internal continuous assessment must be used to test the competence level of students, as opposed to final examinations. Lastly, future studies may also look into instructional dynamics and contextual matters in relation to assessment practices in the provision of technical and vocational education.

Keywords: Assessment; Accounting; Employability skills; TVET; Multiple Intelligences Theory

Introduction

Ideally, according to the revised syllabus document for accounting from DHET (2015), Accounting students who have completed their N6 at any public TVET college in South Africa are supposed to be ready to enter mainstream economy through occupation. This means that public TVET colleges have a mandate to develop students with all the abilities, knowledge, skills, attitudes and attributes, which are needed to enter mainstream economy through employment or by being self-sustainable (independent). The latter claim must be fulfilled by the TVET colleges because Section 29 (1) of the South African Constitution (1996) and Continuing Education and

Training Act 16 of 2006 impose such right to students who are at TVET colleges. However, this right to education seems to be hardly fulfilled by TVET colleges as Mahlangu & Mtshali (2024) argued that TVET sector is not yielding the expected results because the systems seem to struggle to transition TVET graduates into the mainstream economy. Researchers such as Matabane, Matabane, Moloi & Sibaya (2022), Mahlangu & Mtshali (2024) & Majola & Deidre (2025) have conducted extensive research in understanding general teaching and learning challenges that are faced by TVET, crisis in developing industry-ready graduate. However, there is minimal research on the inclusion of quality assessments in instructional processes (Papier, 2024) that promote the much-needed

pervasive skills which according to Mhlongo (2020) are essential in the holistic development of an Accounting graduate. Therefore, this research aims to explore and provide clarity on why assessment is an important tool in developing a TVET graduate that can be easily integrated in the real accounting field in South Africa.

Study objective

The main objective of this paper was to understand the dynamics of assessment practices in the developing of employability skills of N6 Accounting graduates from public TVET colleges

Literature review

The mandate of TVET colleges in South Africa

In 2002, South African public TVET colleges were formed in terms of the FET Act 98 of 1998. This was done by means of amalgamating former colleges of education, technical colleges and training institutes into fifty (50) TVET colleges. Based on the report by the Human Resource Development Council (HRDC) for South Africa (2013), the motive for the amalgamation was to fuse smaller and weaker colleges into sound and stronger institutions. This was performed to realise economies of scale and design capacity within colleges, to teach more students and offer a wider range of programmes (HRDC, 2013).

As per the Continuing Education and Training Act 16 of 2006 and section 29 (1) of the South African Constitution (1996), the primary mandate of public TVET colleges in South Africa is to develop students with all the abilities, knowledge, skills, attitudes and attributes needed to enter the mainstream economy through employment, or by being self-sustainable. Furthermore, South Africa has been vocal about addressing social-economic issues such as unemployment through education, and therefore, National Development Plan (NDP) 2023 was initiated. The National Development Plan 2030 of South Africa puts more emphasis on education as it is perceived as a tool to empower human beings to define their identity and take command of their lives and society. For instance, the in-progress review of the National Development Plan 2030, which was executed by Buys (2018), clearly shows

that the South African National Development Plan has placed a massive responsibility on the Department of Higher Education and Training (DHET), as Buys (2018:3) claims that “...in a country deprived of skills, this department is of key importance as it gives an oversight of training and education that will address this shortage and ensure that South Africa has a capable workforce that can deal with the demands of the working environment efficiently and can compete in parity with the global workforce”. It is not only Buys (2018) who sees education component as a tool to achieve NDP 2030 goals, as Stiglingh-Van Wyk (2020) compares the role of education in the National Development Plan 2030 to a lighthouse’s role, which is to guide ships safely when they move to the sea harbours. Stiglingh-Van Wyk (2020) further argued that combating injustices of the past and other stumbling blocks to attain inclusive economic development remains the core objective of NDP; multiple departments must work on the latter. In trying to combat these challenges, Stiglingh-Van Wyk (2020) supports the notion that human capacitation and physical capacity development must be prioritized in all spheres.

Concerns about Employability of TVET graduates

Multiple criticisms about the inability of TVET colleges to produce sufficient quality, proper management and delivery of teaching and learning have emerged. Most criticisms emanate from the fact that TVET colleges have been a source of producing a weak output of graduates and limited access of students to workplace learning opportunities (Luigi, 2022). Ncobela (2022) maintains that the failure of TVET colleges to attain its mandate is disappointing. The colleges are manifested by instructional courses which are too stiff and old-fashioned with unclear curricula, which no longer serve the needs of the national labour force, nor are they responsive to the highly competitive global economy.

Despite having large and rich natural resource, South Africa is still classified as a developing country as per the 2024 Human Development Index (HDI,) which is a mandate of the United Nations (UN). Countries that are

classified as developing countries as per HDI, ought to pay special attention to human development because, as stated by Fahrika, Salam & Buhasyim (2020), enhancement and improvement of human development is beneficial to poor and valuable citizens. South Africa's development is battling with unbearable poverty, unemployment, inequality etc. (Beukes & Beukes, 2023). To break poverty lines and unemployment it is argued that TVET colleges must attain their mandate of developing and nurturing careers of graduates who are meaningfully employable. According to Blank (2022) being career-specific is seen as a platform for developing one's life and as a way of indirectly combating the socio-economic issues. For example, careers that are associated with studying accounting can be explored by accounting graduates, especially those doing their studies via TVET colleges, as supported by Blank (2022), who insists that a good career can be a scaffolding tool to a better life.

The debate and criticism of these careers or occupations promised by institutions of higher learning arise, because studies emanating from scholars such as Dlamini (2018), Mlachila & Moeletsi (2019) and Hlatshwayo (2023) argue in agreement that institutions of higher learning are money-making schemes which do not fulfil their promises once a student completes the studies, they battle to participate in the mainstream economies. The notion that institutions of higher learning (including TVET colleges) are "scams" was further perpetuated by Sibiyi & Nyambezi (2018:5) as their study revealed that "...college education is not recognised in the labour market, as it seems there is no value in vocational training in South Africa".

Assessment practices in TVET colleges

One of the most critical components of teaching and learning process in an educational context is meaningful assessment. A meaningful assessment does not only serve to evaluate the student understanding, but it also informs the best teaching strategies and development of curriculum. In the South African context which is characterized by ever-changing education system in both elementary education system to higher education, the quality, objectiveness and fairness

of practices in assessments are of paramount importance (Simelane & Pillay, 2024). However, in spite of interventions through policies and ongoing reforms in education practices, poor assessment practices persist as a challenge in many instructional settings and undermining equity in education, learner success and averagely the quality of instruction and knowledge acquisition.

Emerging assessment practices in higher education

As the labour markets change now and again, education systems ought to respond to the changes forced by the labour markets (Motsumi, 2024). This is necessary because according to Magadza & Mampane (2024), institutions of higher education and training are the direct and major suppliers in the labour markets. Therefore, teaching, learning and general education systems must proportionally change to accommodate the demands and needs of 21st century labour market. On that note, teaching and learning process must incorporate assessment for multiple reasons. It is therefore important to dissect emerging assessment practices that are adopted by training institutions to better prepare for transition of graduates to the job market or mainstream economy.

As time is evolving, some training institutions have minimized the administration of the traditional Intelligence Quotient (IQ) based or oriented assessments as researchers such as van Hoogdalem & Bosman (2024) and Reynolds, Altmann & Allen (2021) view these types of assessments as narrow, disregarding social skills, undermining contextual factors, emotions and morality levels. Therefore, it is upon those bases that some training institutions opt for Project-based learning (PBL). PBL forces students to spend extensive time trying to understand a phenomenon and simultaneously gaining valuable skills such as problem-solving skills relating to Accounting, critical thinking skills and long-term retention of content or skill. Furthermore, portfolios and work-integrated learning (WIL) are mostly adopted by universities and TVET colleges in South Africa as both teaching and assessment strategies because according to Nogcantsi & Mbatha (2025), WIL provides valuable insights

about real world experiences that connect and validates the theoretical content knowledge learnt in class. However, WIL has been criticized by researchers such as Rankakane (2020) who argue that there is no proper monitoring during WIL. Molele, Khoza & Skosana (2024) further argued that when students are placed for WIL, their job description is usually unclear or misaligned. This leaves the students with minimal work to do and gaining less experience as compared to the expectations

Furthermore, one of the prominent assessment strategies that encourages the retention and mastery of technical skills that are demanded from TVET graduates is continuous-competency based assessment (CCBA). CCBA places more emphasis on nurturing the Accounting skills and knowledge needed by graduates on an ongoing and feedback basis (Sturgis & Casey, 2018), this done without putting pressure on completion or due dates. The adoption of this strategy in the TVET sector generates more sense as graduates from the TVET colleges ought to be clinical in terms of mastering technical skills before other skills can be embedded in their set of skills.

Ashraf & Zaki (2019) sifted some of the factors that directly or indirectly lead to ineffective practices in assessments especially in higher education. For instance, Ibarra-Sáiz (2020) flagged the lack of proper training of the teaching personnel in administering inclusive and comprehensive assessment as one of the contributing factors in inadequate assessment practices. Msiza *et al.* (2020) further pinpoint that the prevalence of inadequate and ineffective assessment practices is perpetuated by instructors who over-rely on and are obsessed with summative assessment at the expense of formative assessment and diagnostic assessment. The most disturbing practice that leads to poor assessment practices in TVET colleges and universities in South Africa has been identified by Garraway (2022) and Vuthela & Ngumbela (2024) as the misalignment between assessment, curriculum tasks or types and the learning outcomes as expected by the industry. Therefore, this paper seeks to dissect challenges associated with poor assessment practices Accounting that is offered in public TVET colleges. This will be attained by critically probing

the root causes, consequences and potential strategies for assessment reforms which are aimed at contributing to effective assessment culture which prepare TVET students for mainstream economy.

The crucial role played by assessment in cultivating graduate work-readiness cannot be ignored at any stage of pedagogy. In fact, Black (2016) argued that assessment plays a significant role in ensuring holistic professional competencies of graduates who are desirable by both mainstream economy and unstructured economy. As supported by Turrin *et al.* (2023), high quality assessments provide an opportunity for identification of strengths and weaknesses of potential graduates. This likely happens when assessments that promote self-reflection, peer-review and continuous performance reviews are administered by training institutions such as universities, colleges and other training centres.

Vibrant and intentional practices in assessments during teaching and learning allows constructive feedback from peers, instructors and mentors to be used as a tool to refine the critical skills of future graduates in order to be in line with industry demands. By definition and through research by Perrin and Sun (2022), graduates who have skills that are superbly aligned to industry needs and demands stand a good chance of getting employment. A cry about misalignment and a gap between academia and industry has been heavily noted as a concern by Njengele *et al.* (2024) and Du Plooy & Du Preez (2022). This concern deserves an immediate attention as Johnson *et al.* (2020) cites that it has adverse consequences to the graduates who in most cases are left stranded after completing their qualifications. In summary, the literature suggests that there is no one-size-fits-all assessment practice that can fully satisfy the holistic development of TVET Accounting graduates. To strike the balance, compromise, accommodation and adaptation in assessment strategies is critical.

Professional bodies in Accounting

Although there is a vast pool of careers and occupations associated with studying accounting, there are obstacles that filter accounting graduates who only possess academic

qualifications. For instance, Ngubane (2023) extensively studied the importance of professional bodies as a transition to careers in both government and non-government jobs. In an argument for the existence of professional bodies, Ngubane (2023) insisted that professional bodies bring Continuous Professional Development (CPD) and these professional bodies form part of major agencies that interdict maladministration and corruption in many corporates. However, findings from a study conducted by Mthenjwa (2021) revealed that professionals within professional corporates and professional bodies in South African context continuously perpetuate racism toward certain ethnics and are used as an obstacle to the professional growth of certain ethnics.

TVET accounting graduates are not exempted from compulsory registration in various professional bodies such South African Institute of Chartered Accountants (SAICA), South African Institute of Professional Accountants (SAIPA), Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), South African Institute of Business Accountants (SAIBA). Students pursuing accounting studies from TVET colleges have a minor share in the labour market in the accounting sector as most corporates tend to absorb accounting graduates from universities who are registered with professional bodies (Tsotsi & Boomgaard, 2020). This is driven by the fact that most graduates from TVET colleges fail to meet admission requirements for most professional bodies in the accounting sector. The assessments administered by professional bodies usually cuts across the content knowledge and real-life transactions or situations. Therefore, a rhetoric question that must sink should be: “how are TVET colleges preparing its graduates to perform well in assessments conducted by professional bodies?”

Professional bodies are indirectly displacing accounting graduates from TVET colleges because SAICA recommends private and public entities to employ individuals that are registered with them yet there is a very small arena of registration of TVET graduates with their registration statutes. Judging from the academic

work of Sibiyi et al. (2021), Schnobel (2019) and Nodada (2020) about TVET education, it seems like holding qualification from TVET college in South Africa is a burden.

Theoretical lenses of the study – Multiple Intelligences (MI)

Education as a tool of development is a complicated system which encompasses different factors such as teaching, learning, environment issues, assessments, content knowledge (CK), pedagogical knowledge (PK). To pinpoint “assessment” in any pedagogical process is critical as it is merged with other factors in education. Furthermore, the correct choice of assessment tasks, tools and strategies enables the education system to reach its predetermined objectives (Levy-Feldman, 2025). This paper believes that the theory of *Multiple Intelligences (MI)* which was developed by Howard Gardner in 1983 is the most suitable theory which can provide lenses for exploring effective assessments practices that can respond to employability requirements in the South African context.

The fundamental principles and values of MI are grounded on the notion that development of a human being is not fixed, single-dimensional or rigid but rather diverse, individualised and multifaced (Winarti, Yuanita & Nur, 2019). Furthermore, MI has a strong view that individuals can perform in any space because for each performance area they have a certain degree of ability which can be natured to its full potential through learning in a defined context. Similarly, continuous development of TVET graduate requires that graduates are developed in holistic manner or in totality (Majola 2025). This reflects the importance of not only preparing the TVET graduates to master technical aspects in their professional but rather be developed in other much-needed abilities, characters and intelligences. The MI theory can be aligned with the mandate of creating conducive environment for teaching and learning which allows better enhancement of abilities that can be learned over time. In the assessment arenas, Multiple Intelligences (MI) theory views effective assessments as assessments that cover multifaceted set of skills. MI theory is grounded on

nine (9) intelligences that must be balanced at any developmental stage of a student. These intelligences in the MI theory are linguistic intelligence, logical-mathematical intelligence, musical intelligence, visual-spatial intelligence, bodily-kinesthetic intelligence, interpersonal intelligence, Intrapersonal intelligence, naturalistic intelligence and existential intelligence (Carrasquillo, 2023).

Gardner's Multiple Intelligences theory converges nine factors that make an effective assessment which could be used in any development or training centre. The argument by Gardner's theory is that the linguistic and arithmetic abilities form part of foundation for any person who is undergoing a development. This argument is holistically applicable to all the levels of education. For instance, in South African context, arithmetic and linguistic qualities are critical abilities from primary school until higher education (university/TVET colleges). Language command has also been advocated by Sheokarah (2022) and Robertson & Graven (2020) as they believe that it facilitates smooth transmission of the key content knowledge (subject matter) in any field. As much as strong language command is a prerequisite for unlocking how students learn and transition to the mainstream economy, Multiple Intelligences (MI) theory equally highlights the pivotal role of logical or mathematical skills. As noted in Maharaj & Dlomo (2018), arithmetic advances logical reasoning and critical thinking, making students to adequately deal with sophisticated challenges. South Africa, where there are disparities in education, addressing arithmetic proficiency can help to level the playing field and improve students' overall academic success.

In as much as linguistics and arithmetic are the dominant features of the MI theory, it also places the significant emphasis of nurturing the emotional intelligences, interpersonal and interpersonal qualities of human beings as this facilitates smooth assimilation into the community and workplace. Based on the studies by Graham *et al.* (2019) and Monika & Densingh (2023), the South African labour market is demanding multiple abilities even for basic or entry level occupations, therefore the possession of vast skills

is more of a prerequisite rather than luxury for TVET college graduates.

The MI theory is relevant to assessment practices that the graduates must undergo as it broadens the narrow definition of ability by acknowledging a variety of human understanding such as linguistic, logical, interpersonal and intrapersonal intelligences. This is paramount for graduates to recognize and capitalize on individual strong points in order to make sound career choices and better assimilation to the labour market. Mi theory further advocates for inclusiveness, activate collaborations in teams in multicultural and multi-abilities setting, maximizes self-motivation, self-directness. By instilling a range of problem-solving and creative approaches, MI theory equips graduates with adaptability and knowledge necessary to succeed in professional spaces.

The MI theory has been subjected to criticism by other scholars. For instance, researchers such as Shearer (2018) and Habi *et al.* (2025) argued against MI theory as they regard the theory as impractical in classrooms because of many constraints. These constraints include limited time to teach multiple intelligent classes, provisions of non-standardized assessments for each learner which can be very costly. Furthermore, the MI theory is rejected by some scholar as they believe that the theory confuses talent with intelligence.

Lastly, the values and principles of the MI theory were useful in this study as they provided the researchers with the clues on how the data had to be collected. This was instrumental when designing the interview guides and lesson observation schedules. The variation in the data collection methods was also significant as the theory requires multi-dimensional perspectives. Ultimately, MI theory was optimally applied and integrated in the data discussion section as the theory believes that there is no dimension that operates in isolation, the development of a human being or even society is interlinked.

Methods

This study employed qualitative research tactics as underpinning principles. Qualitative

multi-site research was used as design for this study. It should be noted that although the multi-site research, the focus was on understanding assessment practices across the TVET colleges rather than comparing the practices amongst TVET colleges. The data was collected from fifteen (15) purposively sampled lecturers who are involved in the teaching and learning of Accounting in eight (8) TVET colleges in Eastern Cape. Semi-structured (face-to-face) interviews and lesson observations were used as methods of collecting the data. Fifteen (15) lecturers that participated in this research are labelled as *L1* to *L15*. Therefore (*L1* to *L15*) represent Lecturer number one until lecturer number fifteen. The variation in the data collection methods was also promoted by the theory adopted in this study (MI theory). The MI theory was handy when questions for the semi-structured interviews were developed because the development of questions needed to probe how multiple intelligences are promoted in assessments administered in the sample TVET colleges. This was instrumental as multiple perspectives were needed to provide sensible data analysis and drawing conclusions thereafter.

Ethical clearance was obtained from Tshwane University of Technology (TUT), and the researchers acquired the research approval from all TVET colleges that were engaged. In addition, participants were informed about the research information encompassing their rights and implications such as potential risks and benefits in participating. This led to the realization of the informed consent principle among the participants. Anonymity and confidentiality principles were extremely important during this research project and maintained by not disclosing the names of the participants or their institution in any manner in the study. Privacy was maintained during data collection. A letter or number or special code was devised and assigned to every live participant as a code to hide their real names and institutions as Audette et al. (2020) believed that this technique is employed to enhance and maintain anonymity in human research.

Results

Assessment is considered as an integral part of pedagogy (Black, 2016). Therefore, in this

study, participants were asked if the assessments in the teaching and learning of Accounting achieves the uplifting of skills infusion in their students. Respectively, *L6* and *L15* responded as follows:

Yes, it does provide those employability skills at the end of the day, because whatever I assess the students is similar to what the DHET assesses them, and it's what is needed maybe in public accounting firms because I do have context accounting firms [L6].

Yah like for instance there is a groupwork that promote social skills and teamwork among students [L15]

The statements by *L6* and *L15* reflects the strategic use of assessments in promoting employability skills among students. Furthermore, *L6* has industry experience, and her assessments strike the balance between content theory and what is practiced in the real Accounting setting. It can be said that social skills and teamwork are being promoted by the implementation grouping, when an assessment is being carried out.

L4 alluded that assessments do accommodate the promotion of critical skills for students in many ways. For instance, he stated that:

you've got 3 assessments here to get your year mark. The first one is an assignment. For the assignment, you group them [students], they go make research. We have got the analysis grading rubric ... You set it up. They go present, even in this venue that we are in here it's called a simulation centre that they come and then they simulate that they are in a human resource, marketing like something like that. So, we do have an assessment that is mainly for presenting to upgrade their skills, the communication skills and the interpersonal skills.

The assertion by *L4* made it more apparent that group assignments were used to foster multiple graduate desirable skills such as research skills, interpersonal skills and lastly, general communication skills. Moreover, it is apparent that lecturers use campus-based simulation centres to integrate content theory learnt in class and “reality”.

A different perspective was raised by L12 about the dynamics of assessments in TVET colleges. L12 had the following view when he was asked about assessment in relation to promotion of employability skills:

The assessments that were doing, the internal assessment, I can say they are. They are. They require students to demonstrate such skills. But when it comes to final examination, it's a different case, because they are only assessed in theory, but in in the internal assessment that we do in class you see... Then we use our own creativity to assess those things. But then, when it comes to finance, because they are writing an external paper, a common paper, so it's a difference case because they are only assessed on subject content theory, subject content.

L12's statement recognised that the two forms of assessments, which internal and external assessments, provide different opportunities for students. Internal assessments facilitate desirable graduate skills, while external assessments in the form of final examinations are meant to test subject content knowledge of the students.

The preceding assertions of L12 about external (final) examinations being used to test subject content understanding, were also supported by L11. This is because L11 viewed assessment proceedings in TVET colleges as:

Unfortunately, in colleges there are many assessments before the exams and these assessments are meant to ensure that students qualify for final exam rather than developing skills needed by the potential employers. We are always ensuring that our students must qualify for exams honestly and not doing justice to develop them.

L11 was of the opinion that there was injustice in terms of development of employability skills when it comes to assessments. This injustice was caused by the fact that lecturers in TVET colleges are more concerned about ensuring that their students qualify for examinations, and this is prioritised over enhancement of employability skills.

Even though L2 supports the notions raised by L4, L6, L11, L12 and L15, his dissatisfaction was about the quality of questions in assessments; he felt that these questions worked against the agenda of developing sound and complete Accounting students.

Ammh I think to a large extent, I would say yes the assessments that we have here do contribute to the skills development, but that is only when I am zooming into my subject but then if you look broadly, some programmes especially those programmes where you teach theory. You know it's basically true or false sometimes and you cannot be talking about skills when its true or false questions and recalling of things and stuff like that, so it depends on the programme basically, but I think in most of the programmed especially here as a business campus there are programmes, certain programmes where you would see that no its theory basically there is no civil skills were are giving to these students. It is just basically the textbook stuff [L2].

As part of supplementing the interviews and questionnaires, the researcher conducted short observations. Zooming into the practices of assessment, the extracts of observation notes reflected the following:

Table A: Assessment practices by lecturers (notes from the observation)

Observation	Field notes compiled by the researchers
1	<i>No written or oral assessment during the lessons.</i>
2	<i>Students are given a short activity and are instructed to give a 2-minute presentation.</i>
3	<i>Classwork covers only calculations.</i>
4	<i>2023 final examination paper is used to teach new content.</i>
5	<i>Classwork is extracted from the previous question paper.</i>

Assessment practices in the cultivation of employability skills

6	<i>2022 final examination is used as an assessment activity.</i>
7	<i>A classwork which constitutes only “matching Column A with Column B” and “True or False”.</i>
8	<i>No written assessment</i>
9	<i>Oral assessment – learners are presenting.</i>

The findings emanating from these observation notes as far as assessments are concerned is that:

- Lecturers use previous (2022, 2023) final examination question papers to teach new content; they are more worried about the exams that holistic development,
- Oral assessments are not used often, and students struggle with language

Some participants, such as **L3** lamented that the assessments and promotion standards of Department of Basic Education (DBE) have an effect on their teaching, because of the type and quality of students from Grade 12.

I would change the curriculum first. And then also the curriculum, I am not happy with their minimum pass mark like 30% or 40%, I am not happy with that. I do not think it's enough for students who will be doing the post matric programme [L3].

Discussion

The findings of the study confirm that assessment plays a pivotal role in teaching and learning. Assessment is a crucial component of teaching and learning in modern pedagogy (Black & William, 2018 and Brown, 2019). Assessment has been viewed as a component of teaching and learning which serves multiple purposes. For instance, Black & Wiliam (2018) concur with Looney (2018) when they argue that amongst other things, assessment is done to: identify if learning is taking place, to identify potential or current misconceptions during learning, to use assessment as a tool to facilitate the progression of students from one level to another level. These roles of assessments resemble the four famous types of assessments which Van der Horst & McDonald (2008) listed as baseline (interim) assessment, diagnostic assessment, formative and summative assessment.

The findings emanating from the data show that most lecturers use group assignments as assessment which are not only used for grading, but these types of assignments are used as a method of instilling a collaboration culture amongst students. Additionally, research skills also improve the social skills of students. Therefore, the findings of the study which suggest that the cultivation of social skills and collaboration skills are prioritized in TVET colleges aligned with interpersonal intelligence which is heavily emphasized in the MI theory.

Another interesting perspective which was derived from the data is that there are two assessments categories, namely Internal Assessment and External assessment with the most effective category being Internal Assessment. As opposed to external assessments (final examinations), internal assessments provide a more accurate and reliable way of instilling much needed skills to the students. This confirms the significance of internal, continuous, competency-based assessment which was promulgated by Sturgis & Casey (2018) earlier in the literature review.

Although IQ oriented assessments are heavily criticized by researchers such as Bourne (2025) and Calderón-Tena, Styck, Vega & Kranzler, (2022), findings in this study revealed that external final examinations are still used as the most deciding mode of assessment in TVET colleges. This practice is not good as per MI principles because external assessments are viewed as assessments that only focus on recalling the facts and procedure of the content and are mainly designed to determine if a student has passed or failed the subject without recognising the skills that were cultivated during the teaching and learning phase. Therefore, lecturers focus on ensuring that students pass the subject other than monitoring their progression in terms of skills development. Lecturers focus on external

examinations because they are accountable for good or bad results or the pass rate of the subject. The obsession of high pass rate observed by Cook (2021) and Jacobs (2026) by South African schools does not end in Grade 12 or matric results. The obsession of achieving a good pass rate in a lecturer's individual subject, based on the findings derived from lesson observations indicate that lecturers use previous examination papers to teach new content to students so that they maintain their high pass rate. Ontong & Bruwer (2020) framed this practice as a deductive learning method, where both students and teachers use past examination papers to predict what will be featured in the upcoming examination, so that the grades or pass rate may be competitive or acceptable. Lecturers practice this because using previous examination papers are viewed as a drilling method or memorization method, but it merely assists students to pass the subject and ultimately to maintain a good pass rate, which is demanded by college management. The implication of this deductive practice undermines the development of other intelligences proposed by MI theory as this practice only focuses on developing one intelligence (logical intelligence) rather than striking a balance in all intelligences of the MI theory.

Recommendations

This research does not exist in isolation; there are similar studies and this means that this research was built from the foundations created by previous studies closely related to this study. Therefore, in the same manner, this study must also serve as a foundation for future studies and practices with TVET education. The significance for indicating recommendations in research is viewed by Connelly (2023) as an action of showing research as an ongoing process; research is about providing solutions for practice and policy. Therefore, the recommendations below relate to practice and to the future research. The researchers propose that there should a differentiation of teaching strategies to accommodate students with different abilities as this was also stressed in Multiple Intelligences (MI) theory. Multiple teaching strategies are a vehicle for development of multiple abilities which are essential for smooth transition from the

schooling setting to labour market. This research also suggests that misalignments in terms of curricula, assessment and other factors must be reported or taken to PLCs in order to engage policy officials. This is critical as Hudson *et al.* (2019) argued that the failure to report an education matter to PLC or government official lead to non-change in both education policies and implementation. One of the main recommendations for this study is revolves around a call for a change in assessment approaches. This paper argues that internal continuous assessment must be used to test the competence level of students, as opposed to final examinations.

In terms of the limitations in this study, the methodological aspects such as sample size and geographical spread limited the study to attain its full potential. Furthermore, the study was only limited to understanding assessment practices within the TVET sector without considering other teaching and learning dynamics. Therefore, the future studies must ensure that the geographical spheres and sample size is enlarged as this will assist in enhancing generalization or understanding the same phenomenon in a different context. Lastly, future studies may also look into instructional dynamics and contextual matters in relation to assessment practices in the provision of technical and vocational education.

Conclusion

In summary, this study underscores the need for more diversified and inclusive practices on assessments in an attempt to improve employability skills of N6 Accounting graduates emanating from TVET colleges. Through using the differentiated teaching and learning approaches which are grounded on Multiple Intelligences (MI) theory, the research highlights the need for valuing and developing student abilities holistically in order to equip them for the demanding world of work. Apart from that, this paper stresses the need for curriculum and assessment configuration. Finally, this research project advocates for a shift from fixed-traditional year-end or semester end examinations to continuous assessment which primarily deals with student competencies.

ORCID

Simbongile Mditshwa: <https://orcid.org/0000-0002-6632-9509>

Beatrice Ngulube : <https://orcid.org/0000-0001-5631-9094>

Olivia Neo Mafa-Theledi: <https://orcid.org/0000-0001-8971-4525>

Johanna Raisibe Monama <https://orcid.org/0000-0002-2045-0987>

Data availability: Data from the interviews which was presented in this study is available on request from the authors. The data is protected to maintain ethical principles

Informed Consent: Informed consents were obtained from all the research participants which were part of this study.

Conflict of Interest: The authors declare no conflict of interest.

Funding: No funding was received for this study.

References

Ashraf, A., & Zaki, S. (2019). Language assessment in higher education: Challenges and consequences. *Pakistan Journal of Education*, 36(3), 163–185. <http://dx.doi.org/10.30971/pje.v36i3.671>

Audette, L. M., Hammond, M. S., & Rochester, N. K. (2020). Methodological issues with coding participants in anonymous psychological longitudinal studies. *Educational and Psychological Measurement*, 80(1), 163–185. <http://dx.doi.org/10.1177/0013164419843576>

Barac, K., & du Plessis, L. (2019). Teaching pervasive skills to South African accounting students. *Southern African Business Review*, 18(1), 53–79. <http://dx.doi.org/10.25159/1998-8125/5645>

Beukes, J. W., & Beukes, L. E. (2023). Proposing a social justice approach to diaconia for a South African context. *Religions*, 14, 2–17. <http://dx.doi.org/10.3390/rel14050668>

Black, P. (2016). The role of assessment in pedagogy—and why validity matters. In *The SAGE handbook of curriculum, pedagogy and assessment* (pp. 725–739). Sage.

Black, P., & Wiliam, D. (2018). Classroom assessment and pedagogy. *Assessment in Education: Principles, Policy & Practice*, 25(6), 551–575. <https://doi.org/10.1080/0969594X.2018.1441807>

Bomela, L. (2018). Marginalization of TVET students in neo-liberal times. Retrieved from <https://www.linkedin.com>

Bourne, P. A. (2025). Deconstructing intelligence quotient (IQ) testing: Psychometric properties, socio-cultural influences, and ethical considerations. *International Journal of Recent Advances in Psychology & Psychotherapy*, 9(2), 94–111.

Buys, T. (2018). *The National Development Plan of South Africa on higher education: A progress review* (Master's dissertation). University of Pretoria.

Brown, G. T. L. (2019). Is assessment for learning really assessment? *Frontiers in Education*, 4, 1–7. <http://dx.doi.org/10.3389/feduc.2019.00064>

Brown, G. T. L., & Harris, L. R. (2014). The future of self-assessment in classroom practice. *Frontline Learning Research*, 3, 22–30. <https://doi.org/10.14786/flr.v2i1.24>

Calderón-Tena, C. O., Styck, K. M., Vega, D., & Kranzler, J. H. (2022). Evaluating cultural and linguistic load of IQ scores for English language learners. *International Journal of School & Educational Psychology*, 10(1), 46–62. <https://doi.org/10.1080/21683603.2020.1803164>

Carrasquillo, Y. M. (2023). Howard Gardner's nine theories of intelligence. *SSRN Electronic Journal*, 1–22. <https://doi.org/10.2139/ssrn.4629789>

- Chauke, T. A. (2023). Determinants of youth unemployment among TVET college graduates. *Journal of Culture and Values in Education*, 6(3), 125–143. <https://doi.org/10.46303/jcve.2023.24>
- Checkley, K. (1997). The first seven and the eighth: A conversation with Howard Gardner. *Educational Leadership*, 55(1), 8–13.
- Connelly, M. L. (2023). Recommendations for future research. *Medsurg Nursing*, 32(1), 62–64.
- Cook, J. (2021). The problem with schools boasting 100% pass rates. *Mail & Guardian*. Retrieved from <https://mg.co.za>
- Coombs, H. (2022). *Case study research: Single or multiple* [White paper]. Southern Utah University.
- Du Plooy, B., & Du Preez, K. (2022). Perceptions of staff and students about the NC(V) model. *South African Journal of Higher Education*, 36(1), 96–114. <https://doi.org/10.20853/36-3-4505>
- Gardner, H. (1999). *Intelligence reframed: Multiple intelligences for the 21st century*. Basic Books.
- Garraway, J. (2022). Designing complex assessments for work preparedness. *Journal of Vocational, Adult and Continuing Education and Training*, 5(1), 116–135.
- Goga, S., & Avenyo, E. K. (2021). Industrial policy and black empowerment in South Africa. *Southern Centre for Inequality Studies Working Paper*, 25.
- Graham, L., Williams, L., & Chisoro, C. (2019). Barriers to the labour market for unemployed graduates. *Journal of Education and Work*, 32(4), 360–376.
- Hiba, H., Murielle, E. H., Abdulqader, A., & Ramzi, N. (2025). Multiple intelligences theory and educational implications. *TEM Journal*, 14(3), 2557–2569.
- Hlatshwayo, M. (2023). Decolonising the South African university. *South African Journal of Higher Education*, 37(3), 100–112.
- Hudson, B., Hunter, D., & Peckham, S. (2019). Policy failure and implementation gap. *Policy Design and Practice*, 2(1), 1–14.
- Ibarra-Sáiz, M. S., Rodríguez-Gómez, G., & Boud, D. (2020). The quality of assessment tasks. *Assessment & Evaluation in Higher Education*, 46(6), 943–955.
- Jacobs, B. (2026). Why the maths behind matric pass rates do not add up. *News@NWU*.
- Johnson, C. E., Boon, H. J., & Dinan, T. M. (2020). Curriculum alignment after reforms. *Australian Journal of Teacher Education*, 45(11), 34–55.
- Jonick, C. (2017). *Principles of financial accounting*. University of North Georgia Press.
- Klein, P. D. (1997). Multiplying the problems of intelligence by eight. *Canadian Journal of Education*, 22(4), 377–394.
- Levy-Feldman, I. (2025). The role of assessment in improving education. *Education Sciences*, 15(2), 224.
- Looney, A., Cumming, J., van der Kleij, F., & Harris, K. (2018). Reconceptualising teachers as assessors. *Assessment in Education*, 25(5), 442–467.
- Magadza, I., & Mampane, J. (2024). The role of TVET colleges in addressing NEET youth. *Community College Journal of Research and Practice*, 1–17.
- Mahlangu, S., & Mtshali, T. (2024). Deflating quality TVET education. *International Journal of Research in Business and Social Science*, 13(3), 441–447. <https://doi.org/10.20525/ijrbs.v13i3.3224>
- Majola, E. (2025). Reimagining TVET in South Africa. *Journal of Vocational Education & Training*, 1–15.

- Majola, E., & Deidre, G. (2025). Humanizing pedagogy in TVET colleges. *Education as Change*, 29.
- Makarenko, I., & Plastun, A. (2017). Accounting in sustainable development. *Accounting and Financial Control*, 1(2), 1–12.
- Manamela, M. G., & Ngomane, T. S. (2021). The fourth industrial revolution and unemployment. *Commonwealth Youth & Development*, 19(2), 1–12. <https://doi.org/10.25159/2663-6549/8482>
- Margherita, D., Maria, R., & Isabella, B. (2019). Alternative assessment practices. *Pedagogy*, 124(4), 232–248.
- Matabane, M., et al. (2022). Factors hindering quality teaching. *Research in Educational Policy and Management*, 4(1), 51–64.
- Mathenjwa, B. I. (2021). *The experiences of black professionals in corporate South Africa* (Master's thesis). University of KwaZulu-Natal.
- Mhlongo, F. (2020). Pervasive skills and employment prospects. *Journal of Education*, 80, 49–71.
- Mlachila, M., & Moeletsi, T. (2019). Weak outcomes in South Africa's education system. *IMF Working Paper*.
- Molele, M. B., Khoza, S. D., & Skosana, N. M. (2024). Work-integrated learning gaps. *E-Saintika*, 8(1), 1–16.
- Monika, T., & Densingh, J. I. (2023). Expectations of freshers in their first job. *European Chemical Bulletin*, 12(5), 1551–1556.
- Morgan, H. (2021). Gardner's multiple intelligences theory. In F. Reisman (Ed.), *Creativity research* (pp. 124–141).
- Motsumi, C. K. (2024). Enhancement of curriculum quality to better meet labour market demands for South African graduates. Faculty of Management and Law International Conference Proceedings. Retrieved from <http://ul.netd.ac.za>
- Msiza, V., Ndhlovu, B., & Raseroka, N. (2020). "Sausage factory, in and out": Lecturers' experiences of assessing in an era of massification. *Educational Research for Social Change*, 9, 45–57. <http://dx.doi.org/10.17159/2221-4070/2020/v7i0a3>
- Mthembu, L. (2022). *A comparative analysis of technical vocational education and training as an instrument for prosperity attainment in South Africa* (Doctoral dissertation). University of KwaZulu-Natal.
- Munoko, I., Brown-Liburud, H. L., & Vasarhelyi, M. (2020). The ethical implications of using artificial intelligence in auditing. *Journal of Business Ethics*, 167(2), 209–234. <https://doi.org/10.1007/s10551-019-04407>
- Nagy, A. L., & Cenker, W. J. (2002). An assessment of the newly defined internal audit function. *Managerial Auditing Journal*, 17(3), 130–137.
- Ncobela, S. (2022). Vocational education in the doldrums. *Mail & Guardian*. Retrieved from <https://mg.co.za>
- Ndlebe, A. (2022). *The relationship between attaining matric and labour market outcomes in South Africa* (Master's thesis). University of the Western Cape.
- Needham, S. (2019). TVET policy in South Africa: Caught between neo-liberalism and privatisation? *Journal of Vocational, Adult and Continuing Education and Training*, 2(2), 82–101.
- Ngubane, M. (2023). An exploration of the effectiveness of professional bodies operating in South African municipalities. *International Journal of Social Science Research and Review*, 6(5), 359–371. <https://doi.org/10.47814/ijssrr.v6i5.12>
- Njengele, T., Engel-Hills, P., & Winberg, C. (2024). TVET colleges and industry: Strengthening partnership-building practices. *Journal of Vocational, Adult*

- and *Continuing Education and Training*, 7(2), 52–75.
- Nodada, B. (2020). The ANC is not serious about the TVET sector. Retrieved from <https://press-admin.voteda.org>
- Nogcantsi, B., & Mbatha, L. L. (2025). Whispers of potential: Barriers to qualification completion in TVET programmes. *Transformation in Higher Education*, 10, Article 600. <https://doi.org/10.4102/the.v10i0.600>
- Olowoyo, M. M., Ramaila, S., & Mavuru, L. (2020). Readiness of TVET colleges for the hospitality industry. *International Journal of Learning, Teaching and Educational Research*, 19(11), 53–70.
- Ontong, J. M., & Bruwer, A. (2020). Use of past assessments as a deductive learning tool. *South African Journal of Higher Education*, 34(2), 177–190.
- Papier, J. (2024). Editorial: Continuous improvement of TVET in South Africa. *Journal of Vocational, Adult and Continuing Education and Training*, 7(2), 1–5.
- Peñalber, M. D. (2023). The practice of Gardner's multiple intelligences theory in the classroom. *Journal for Educators, Teachers and Trainers*, 14(4), 62–74.
- Perrin, S., & Sun, H. (2022). Graduate employability through problem-based learning. *African Journal of Inter/Multidisciplinary Studies*, 4(1), 43–56.
- Plant, K., Barac, K., & Sarens, G. (2019). Preparing work-ready graduates. *Journal of Accounting Education*, 48, 33–47.
- Rankakane, N. P. (2020). *Experiences of student youth workers during work-integrated learning* (Master's dissertation). University of Venda.
- Raturi, S., & Bhandari, M. (2022). Importance of creativity in classroom instruction. *Journal of Positive School Psychology*, 6(4), 735–741.
- Reynolds, C. R., Altmann, R. A., & Allen, D. N. (2021). The problem of bias in psychological assessment. In *Mastering modern psychological testing*. Springer.
- Robertson, S. A., & Graven, M. (2020). Language as an including or excluding factor in mathematics teaching. *Mathematics Education Research Journal*, 32, 77–101.
- Ross, S., Rhinehart, C., & Munichello, K. (2023). Financial vs managerial accounting. Retrieved from <https://www.investopedia.com>
- Santhosh, A. (2021). Issues in classroom assessment practices. *Edutracks*, 20(8), 20–23.
- Schnobel, L. E. W. (2019). *The relevance of qualifications offered at a TVET college in Mpumalanga* (Master's dissertation). University of South Africa.
- Scott, B. (2023). What is accounting? Retrieved from <https://www.netsuite.com>
- Sebola, M. P. (2022). Role of TVET colleges in higher education teaching. *EUREKA: Social and Humanities*, 1, 50–57.
- Shearer, B. (2018). Multiple intelligences in teaching and education. *Journal of Intelligence*, 6(3), Article 38.
- Sheokarah, J. (2022). *Using an English language club to enhance learning* (Master's thesis). University of KwaZulu-Natal.
- Sibiya, A. T., & Nyembezi, N. (2018). Factors shaping TVET students' career choices. *Transformation in Higher Education*, 3, 1–6. <https://doi.org/10.4102/the.v3i0.33>
- Sibiya, A. T., Nyembezi, N., & Bogopa, D. (2021). TVET students' perceptions of qualifications and employment. *Journal of Vocational, Adult and Continuing Education and Training*, 4(1), 130–145.
- Simelane, R. M., & Pillay, P. (2024). Evolution of assessment methods in higher education.

- Research in Educational Policy and Management*, 6(2), 393–414.
- Sims, D., Lundie, S., Titus, S., & Govender, R. (2023). Shifting assessment paradigms in South Africa. *Scholarship of Teaching and Learning in the South*, 7(3), 138–170. <https://doi.org/10.36615/sotls.v7i3.334>
- Stiglingh-Van Wyk, A. (2020). Analysing implementation of the National Development Plan. *International Journal of Social Sciences and Humanity Studies*, 12(2), 352–367.
- Stops, R., Lortan, D., Singh, D., & Ramsuroop, R. (2022). Comparison of TVET and high school learners. *Journal of Vocational, Adult and Continuing Education and Training*, 5(1), 1–23.
- Sturgis, C., & Casey, K. (2018). *Quality principles for competency-based education*. iNACOL.
- Sutherland, M., Naidu, G., Seabela, S., & Crosson, S. (2015). Career capital among knowledge workers. *South African Journal of Business Management*, 46(4).
- Tokatlı, A. M., & Keúlia, Y. (2009). Syllabus and effective communication. *Procedia Social and Behavioral Sciences*, 1, 1491–1494.
- Tsotsi, A., & Boomgaard, E. (2020). TVET curriculum alignment to sector skills needs. FASSET Research Department.
- Turrin, S., Poulin, K. S., Saxe, A., Khazaka, R., & Kanaan, M. (2023). Innovative assessment strategies. *Conference Proceedings of the Canadian Engineering Education Association*.
- Van der Horst, H., & McDonald, R. (2008). *OBE: Outcomes-based education*. Kagiso Publishers.
- van Hoogdalem, A., & Bosman, A. M. (2024). Intelligence tests and validity issues. *Methodological Innovations*, 17(1), 6–18.
- Vuthela, F. M., & Ngumbela, X. (2024). Effectiveness of TVET curriculum in Eastern Cape. *Journal of Public Administration*, 59(3), 620–641.
- Wangenge-Ouma, G., & Kupe, T. (2020). *Uncertain times: Re-imagining universities*. Universities South Africa.
- Winarti, A., Yuanita, L., & Nur, M. (2019). Multiple intelligences-based teaching strategy. *Journal of Technology and Science Education*, 9(2), 122–135. <https://doi.org/10.3926/jotse.404>