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# INVESTIGATING STAKEHOLDERS' PERCEPTIONS ON COMBATING MALPRACTICE IN ACCOUNTING AT LESOTHO GENERAL CERTIFICATE OF SECONDARY EDUCATION (LGCSE): A CASE OF MASERU DISTRICT

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#### **Presentation outline**

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- Introduction
- Research questions
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- Literature review
- Theoretical framework
- Methodology
- Key findings and discussions
- Conclusions and recommendations



#### Introduction



- Examination malpractices are a pervasive issue in education systems worldwide threatening the quality and integrity of assessments (Baijnath & Singh, 2019).
- These unethical practices can take various types (centre malpractice and candidate malpractice.)
- Malpractice undermines the quality of education and students' achievement.
- It also undermines the credibility of educational qualifications and the hard work of honest teachers and students.



#### Introduction cont...



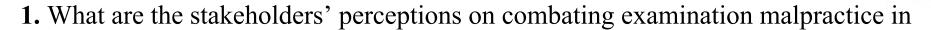
- Addressing malpractice within the Lesotho education system is key in enhancing quality and relevance of education.
- Previous studies like Lefoka, (2020), focused on examination malpractice, but there is limited research that specifically investigates the perceptions of key stakeholders—such as markers, team leaders and principals.
- This study therefore seeks to fill this gap by exploring the views of stakeholders on combating examination malpractice in Accounting at the LGCSE level.



#### Research questions



#### The main research question is:



Accounting at LGCSE level?

There are two sub research questions that unpack the main research question.

- 1. What are perceived common causes of malpractice in LGCSE Accounting examinations?
- 2. What are the possible strategies in combating malpractice, according to stakeholders?









#### The study is meant to inform:

- Education policy makers
- Invigilators
- Principals
- Markers







#### Causes of malpractice in examinations



- In Nigeria a study by (Oko, 2016), reviewed remote causes, various types and forms of examination malpractice, their effects and possible ways of curbing the menace.
- In the context of developing nations findings reveal that, in sub-Saharan Africa, examination malpractice is identified as a threat to educational integrity (Adebayo, 2011; Chinamasa et al., 2011).





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#### Strategies to combat examination malpractice



- In Ghana, research was conducted to examine the perception of teachers and students towards the efficiency of the techniques implemented to reduce examination malpractices (Dadzie & Annan-Brew, 2023).
- In Zimbabwe, research by Viriri and Makaye (2021) investigated on Unhu/Ubuntu and examination malpractice; perceptions of selected stakeholders from Masvingo urban secondary schools.







The Theory of Planned Behaviour (TPB) suggests that peoples' actions are driven by three factors:

Their attitude toward behaviour (whether they see it as positive or negative)

Subjective norms (how much they feel social pressure from others) and

Perceived behavioral control (how easy or difficult they think it will be to do)

 All these factors shape a person's intention, which is the main predictor of actual behaviour

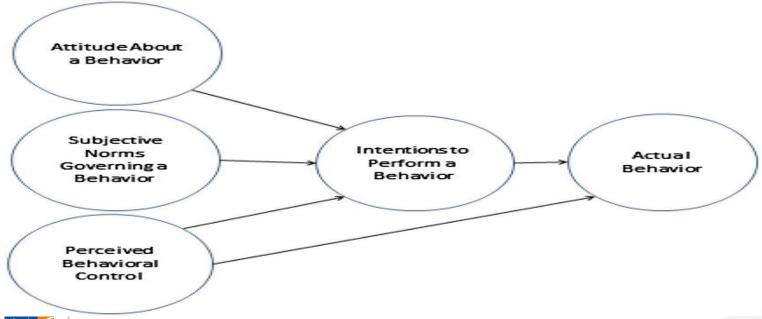


#### Theoretical framework cont...



The Theory of Planned Behaviour (TPB) by Ajzen (1991)











#### Methodology

- A qualitative case-study research was conducted in Maseru district in Lesotho.
- Three principals from schools with the largest candidature were purposely sampled.
- Three most experienced team leaders and markers were purposely chosen for this study.
- Then 9 participants were sent semi-structured questionnaires physically and online.





#### Methodology cont...

- Participation in the study was entirely voluntary, and participants were free to withdraw anytime they wished.
- The process ensured that ethical standards were maintained and that it was respectful of the participants' autonomy.
- Collected data was analysed thematically using the themes derived from the
  Theory of Planned Behaviour (TPB) by Ajzen (1991).





#### Negative attitude towards malpractice in Accounting



- All markers hold solid negative attitudes towards malpractice. They viewed it as negative to students' academic development, national educational integrity, and professional pathways.
- This was also reflected from both principals and team leaders. They clearly contended that it was a deliberate and unethical practice.
- The finding is in line with Ajzen, 1991 TPB on how attitudes affect behaviour.





#### **Key findings cont...**

#### Subjective norms on discouraging malpractice in Accounting examinations

- All markers indicated that some students perceive malpractice as necessary, especially in the case of difficult content and inadequate examinations preparation.
- This view was also supported by all principals and team leaders who revealed strong signs of social and institutional norms that clearly support failure to discourage malpractice.
- They also stated that some students did not see any risk when engaging in malpractice acts because they were unaware of its consequences hence they found



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## **Key findings cont... Perceived Behavioural Control - Capacity to Prevent Malpractice**

- Markers pointed several factors that limit their ability to curb malpractice such as the issue of resource constraints.
- They stated that small examination rooms were a major source of malpractice as they restricted candidates' spacing during examinations.
- Principals and team leaders pointed to unfinished syllabus content, poor preparation for examinations by students, and lack of content knowledge by teachers as issues

tributable to malpractice.



#### **Key findings cont...**

#### **Behavioural Intentions**

- Most markers doubted possible elimination of malpractice; they believed a significant reduction is likely. They believed that elimination was possible if harsh penalties were applied.
- Principals believed malpractice could be eliminated with vigilant invigilation and candidates screening.
- Additionally, team leaders called for parental and community engagement, including awareness campaigns and issues related to compliance and professional



#### **Conclusions**

- The findings underscore that malpractice is widely recognised within the Lesotho education sector specifically in Accounting education examinations.
- Findings also suggest that addressing the issue requires a multistakeholder approach, robust institutional reforms, and consistent training and monitoring within the education sector.
- All participants in the study emphasised engaging all parties—teachers, learners, administrators, parents, and policy-makers to curb the persistent threat so that credibility of the examination results in Lesotho is maintained.







#### Recommendations

- Future research should involve a broader and more diverse range of stakeholders, including; students, who are at the centre of malpractice behaviours, invigilators and supervisors.,
- Employing mixed methods approaches of data collection as recent studies are encouraged to combine qualitative and quantitative methodologies. E.g. surveys could measure the prevalence of malpractice across schools.





#### Limitations

- The study used a small purposive sample of nine stakeholders which included markers, team leaders and principals involved in LGCSE Accounting examinations.
- Though participants offered rich qualitative insights; their limited number restricted the ability to generalise findings across all schools offering Accounting education in Lesotho.
- Using a deductive thematic analysis grounded strictly on pre-defined TPB constructs (attitudes, subjective norms, perceived behavioural control) may have limited the rise of other themes or novel insights.





Website: www.examscouncil.org.ls



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### END OF PRESENTATION

