

Do Students Perform Differently Under a Dual-Pass Assessment Policy? The Case of FAR110 and FAR160

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ABSTRACT

Recent assessment reforms in higher education have increasingly emphasised the need to strengthen academic standards, consistency and accountability in the evaluation of student performance. One such reform is the implementation of dual-pass assessment policies, which require students to achieve a minimum passing standard in both ongoing assessment and final examinations. Despite their growing adoption, empirical evidence on how such policies influence student performance, particularly in accounting education, remains limited. This study aims to examine whether student performance differs following the introduction of a dual-pass assessment policy in core accounting courses. The study focuses on two introductory accounting courses, FAR110 and FAR160, at Universiti Teknologi MARA (UiTM) Sabah Branch, where the policy was implemented in the March–August 2025 semester. A quantitative quasi-experimental before–after design was employed. Student performance data were obtained from institutional academic records and included ongoing assessment marks, final examination scores, overall course results and pass–fail outcomes. Descriptive statistics were used to summarise performance before and after the policy implementation, while inferential analyses, including independent samples *t*-tests and chi-square tests, were conducted to determine the statistical significance of observed differences. The findings indicate that student performance improved following the implementation of the dual-pass policy. Students assessed after the policy recorded higher mean scores and a substantially higher course pass rate. A statistically significant association was also found between assessment policy status and pass outcomes. Analysis of failure patterns further showed an increase in students passing both assessment components and a reduction in failures involving both components. Overall, the findings suggest that the dual-pass assessment policy may promote more balanced engagement with continuous and summative assessment, supporting improved attainment of minimum competence in accounting courses.

Keywords: dual-pass assessment policy, assessment reform, student performance, accounting education, higher education

INTRODUCTION

Assessment practices play a critical role in shaping student learning, academic standards and progression outcomes in higher education. In recent years, universities have increasingly undertaken assessment reforms aimed at enhancing academic consistency, accountability and the credibility of assessment outcomes (Boud & Falchikov, 2007; Biggs & Tang, 2011). These reforms have emerged in response to concerns over uneven assessment standards, grade compensation practices and the possibility that students may progress despite demonstrating weaknesses in essential learning components. Consequently, greater emphasis has been placed on ensuring that assessment outcomes more accurately reflect students' attainment of course learning outcomes. Recent scholarship further highlights that assessment reform initiatives are often driven by the need to enhance transparency of standards, improve consistency in grading decisions and encourage sustained student engagement with learning tasks (Bearman et al., 2017; Sadler, 2010).

One policy response to these concerns is the introduction of a dual-pass assessment requirement, whereby students must achieve a minimum passing standard in both ongoing assessment and the final examination in

order to pass a course. This approach is intended to promote balanced engagement with continuous learning activities and summative assessment, while discouraging over-reliance on a single assessment component (Biggs & Tang, 2011; Gibbs, 2010). However, assessment scholars caution that changes to pass requirements may also generate unintended consequences, including shifts in failure rates, altered patterns of student performance and potential challenges to student progression, particularly in foundational or high-stakes courses (Boud, 2000; Yorke, 2009). Research has also demonstrated that clearly articulated assessment expectations influence student engagement patterns and encourage more distributed learning strategies, particularly when assessment standards and performance criteria are transparent (Carless, 2015; Nicol, 2021).

Beginning in the March–August 2025 semester, Universiti Teknologi MARA (UiTM) implemented a dual-pass assessment policy across all diploma and undergraduate-level courses. While the policy applies institution-wide, its academic effects are likely to vary across disciplines and course levels. As this requirement represents a recent policy development, empirical evidence on its impact on student performance remains limited, underscoring the importance of course-level evaluation during the early stages of implementation.

Within this context, core accounting courses provide a particularly relevant setting for examination. Courses such as FAR110 and FAR160 play a foundational role in accounting programmes and require students to demonstrate competence through both continuous assessment and final examinations. These courses involve cumulative learning and have historically posed academic challenges for some students, making them suitable contexts for evaluating the implications of the dual-pass assessment requirement.

Against this backdrop, the present study examines whether student performance differs following the introduction of the dual-pass assessment policy using FAR110 and FAR160 as case study courses. Employing a quasi-experimental before–after design, the study compares student performance across cohorts prior to and after the policy implementation. Specifically, the study aims to:

- i. examine whether student performance in FAR110 and FAR160 differs before and after the implementation of the dual-pass assessment policy; and
- ii. evaluate the impact of the policy on course pass rates and patterns of failure across assessment components.

By analysing pass rates, assessment scores, grade distributions and patterns of failure across assessment components, this study provides empirical evidence on the academic implications of the dual-pass requirement within core accounting courses. The findings are expected to contribute to the assessment and accounting education literature and inform educators and administrators on the effectiveness and potential consequences of dual-threshold assessment policies.

LITERATURE REVIEW

Assessment plays a central role in shaping student learning, academic standards and progression outcomes in higher education. In response to concerns regarding inconsistent grading standards and the potential for grade compensation across assessment components, universities have increasingly implemented assessment reforms aimed at strengthening academic consistency, accountability and the credibility of assessment outcomes (Boud & Falchikov, 2007; Biggs & Tang, 2011). These reforms emphasise stronger alignment between assessment practices and intended learning outcomes to ensure that students demonstrate minimum competence in key areas of learning.

One policy response emerging from this reform agenda is the introduction of component-based pass requirements, whereby students must achieve a minimum passing standard across multiple assessment components. Assessment research has long established that assessment design strongly influences student learning behaviour, with students allocating effort strategically based on perceived assessment demands (Gibbs, 2010; Nicol & Macfarlane-Dick, 2006). Requiring students to pass both ongoing assessment and final examinations is therefore intended to promote balanced engagement with continuous learning activities and summative assessment, consistent with the principles of constructive alignment (Biggs & Tang, 2011).

Research further suggests that clearly articulated assessment expectations can shape students' engagement with learning tasks and encourage more distributed learning strategies, particularly when assessment criteria and performance standards are transparent (Carless, 2015; Nicol, 2021).

Within the assessment literature, debates surrounding minimum competence and compensation models are particularly relevant to dual-pass assessment policies. Compensation models allow strong performance in one assessment component to offset weaker performance in another, whereas non-compensation or threshold-based models require students to demonstrate minimum competence across specified components. Proponents of threshold-based assessment argue that such approaches better safeguard academic standards by ensuring that students demonstrate essential competencies in all key areas of learning. However, critics caution that strict threshold requirements may increase the risk of failure for students who demonstrate partial but uneven competence, particularly in technically demanding or high-stakes courses. Consequently, scholars emphasise the importance of empirical evaluation to understand how threshold-based assessment policies operate in practice, especially during the early stages of implementation and within specific disciplinary contexts.

Conversely, changes to pass requirements may also produce unintended consequences. Stricter assessment policies may alter pass rates, shift patterns of failure and create challenges for student progression, particularly in foundational courses or those with significant progression implications (Boud, 2000; Yorke, 2009; Yorke, 2011; Harland et al., 2015). For this reason, early-stage evaluation of newly introduced assessment policies is essential in order to understand both their intended effects and potential unintended outcomes.

Within this context, accounting education provides a particularly relevant setting for examining assessment policy reform. Core accounting courses typically rely on both continuous assessment and final examinations to evaluate cumulative knowledge and technical competence. Prior studies have reported academic difficulties and relatively high failure rates in introductory accounting courses, highlighting the sensitivity of such courses to changes in assessment design and grading requirements (de Lange et al., 2006). Despite this, empirical evidence examining the impact of formal dual-pass assessment requirements within accounting education remains limited.

Addressing this gap, the present study provides early empirical evidence on the impact of a newly implemented dual-pass assessment policy using FAR110 and FAR160 as case-study courses. By examining changes in student performance, pass rates and patterns of failure before and after the policy implementation, this study contributes to the literature on assessment reform and accounting education while offering insights into the practical implications of dual-threshold assessment policies for student progression and academic standards.

RESEARCH METHODOLOGY

This study employs a quantitative quasi-experimental before–after design to examine the impact of a newly implemented dual-pass assessment policy on student performance. Beginning in the March–August 2025 semester, the policy required students to achieve a minimum passing standard in both ongoing assessment and the final examination in order to pass a course. While the policy was implemented across all diploma- and undergraduate-level courses at Universiti Teknologi MARA (UiTM), Malaysia, this study focuses on FAR110 and FAR160, two core accounting courses selected due to their foundational role and reliance on both continuous assessment and summative examinations.

The sample comprises students enrolled in FAR110 and FAR160 across cohorts before and after the policy implementation. The “before” group consists of students assessed under the previous assessment policy, while the “after” group consists of students assessed following the introduction of the dual-pass requirement in the March–August 2025 semester.

Student performance data were obtained from official course records and include ongoing assessment marks, final examination marks, overall course results and pass–fail outcomes. Performance was evaluated using course pass rates, mean assessment scores, grade distributions and patterns of failure across assessment components.

Descriptive statistics were used to summarise student performance before and after the policy change. Inferential analyses, including independent samples *t*-tests and chi-square tests of independence, were conducted to determine whether observed differences in student performance and pass outcomes were statistically significant.

RESULTS

Sample characteristics

Table 1 summarises the sample distribution by assessment policy status. The final sample comprised 270 students enrolled in FAR110 and FAR160. Of these, 110 students (40.7%) were assessed before the implementation of the dual-pass assessment policy, while 160 students (59.3%) were assessed after the policy was introduced.

Table 1. Distribution of Students by Assessment Policy Status

Policy Status	Frequency (n)	Percentage (%)
Before Policy	110	40.7
After Policy	160	59.3
Total	270	100.0

Student Performance Before and After the Policy

Table 2 presents the descriptive statistics for final marks before and after the implementation of the dual-pass assessment policy. Students assessed before the policy recorded a mean final mark of 53.89 (SD = 16.69). In comparison, students assessed after the policy recorded a higher mean final mark of 58.35 (SD = 18.24).

Table 2. Descriptive Statistics of Final Marks Before and After the Dual-Pass Assessment Policy

Policy Status	N	Mean Final Mark	Standard Deviation
Before Policy	110	53.89	16.69
After Policy	160	58.35	18.24
Total	270	—	—

Pass and Fail Outcomes

Table 3 shows the distribution of pass and fail outcomes before and after the implementation of the dual-pass assessment policy. Prior to the policy, 30.9% of students passed the course, while 69.1% failed. Following the policy implementation, the proportion of students who passed increased to 48.8%, with a corresponding decrease in the failure rate to 51.2%.

Table 3. Pass and Fail Outcomes Before and After the Dual-Pass Assessment Policy

Policy Status	Fail (n)	Fail (%)	Pass (n)	Pass (%)	Total (n)
Before Policy	76	69.1	34	30.9	110
After Policy	82	51.2	78	48.8	160
Total	158	58.5	112	41.5	270

Association Between Assessment Policy and Pass Outcomes

As shown in Table 4, a chi-square test of independence indicated a statistically significant association between assessment policy status and course pass outcomes ($\chi^2(1) = 8.55, p = .003$).

Table 4. Association Between Assessment Policy Status and Course Pass Outcomes

Test	χ^2 Value	df	p-value
Pearson Chi-Square	8.55	1	.003

Patterns of Failure Across Assessment Components

To further examine how student outcomes differed under the dual-pass assessment policy, Table 5 presents the distribution of failure patterns across assessment components before and after policy implementation. Prior to the policy, the majority of failures were attributable to the final examination component, with 58.2% of students failing the final examination only and 10% failing both assessment components. Following the policy implementation, the proportion of students who passed both components increased to 48.8%, while failures involving both components declined to 5%. A reduction was also observed in failures attributable solely to the final examination component.

Table 5. Patterns of Failure Across Assessment Components Before and After the Dual-Pass Policy

Policy Status	Fail Both (n)	Final Exam Fail Only (n)	Ongoing Assessment Fail Only (n)	Pass Both (n)	Total (n)
Before Policy	11	64	1	34	110
After Policy	8	74	0	78	160
Total	19	138	1	112	270

DISCUSSION

This study examined whether student performance in FAR110 and FAR160 differed before and after the implementation of a dual-pass assessment policy, and whether the policy influenced course pass rates and patterns of failure across assessment components. The findings provide early empirical evidence on the academic implications of this newly introduced assessment requirement within core accounting courses at UiTM.

The descriptive results indicate that students assessed after the introduction of the dual-pass policy recorded a higher mean final mark compared to those assessed before the policy. Although the Results section focuses on descriptive differences, this pattern suggests that the policy may be associated with improved overall performance. One possible explanation is that the dual-pass requirement encourages more consistent engagement across assessment components, as students can no longer rely solely on strong performance in a single component. This interpretation is consistent with assessment literature which emphasises that assessment design shapes student learning behaviour and effort allocation (Biggs & Tang, 2011; Gibbs, 2010).

More notably, the analysis revealed a statistically significant association between assessment policy status and course pass outcomes. The proportion of students who passed the course increased substantially following the implementation of the dual-pass policy. At first glance, this finding may appear counterintuitive, as stricter assessment requirements are often expected to increase failure rates. However, this result aligns with the argument that clearer and more explicit pass criteria can promote more focused learning strategies and sustained engagement throughout the semester. When students are aware that passing both ongoing assessment

and the final examination is mandatory, they may adopt more balanced study approaches rather than selectively prioritising specific assessment components.

The examination of failure patterns across assessment components provides further insight into how the dual-pass policy may be influencing student outcomes. Prior to the policy, the majority of failures were attributable to the final examination component, indicating that many students were unable to demonstrate sufficient summative understanding despite meeting ongoing assessment requirements. This pattern is consistent with prior studies in accounting education, which have reported difficulties among students in applying cumulative knowledge under examination conditions. Following the policy implementation, a notable increase was observed in the proportion of students who passed both assessment components, accompanied by a reduction in failures involving both components and a decline in final-examination-only failures.

These findings suggest that the dual-pass policy may be functioning as a mechanism that reinforces the importance of both continuous learning and summative assessment. By requiring students to meet minimum standards in both components, the policy appears to encourage more sustained learning across the semester, potentially reducing last-minute or examination-focused study behaviours. This interpretation is consistent with the principles of constructive alignment, which emphasise coherence between learning outcomes, teaching activities and assessment practices (Biggs & Tang, 2011). In this sense, the dual-pass assessment policy may also contribute to greater transparency in assessment expectations, helping students better understand the minimum standards required for successful course completion and reinforcing the role of assessment as a driver of learning behaviour.

From an applied perspective, the findings have implications for academic advising and early intervention strategies. The observed reduction in failures involving both assessment components suggests that clearer assessment thresholds may help identify students at risk earlier in the semester, particularly through ongoing assessment performance. This creates opportunities for targeted academic support, such as supplemental tutorials, formative feedback or study skills interventions, before students encounter difficulties in the final examination. For instructors and programme coordinators, the results highlight the importance of aligning assessment policy changes with corresponding teaching and support mechanisms to maximise their intended benefits. Without such alignment, policy reforms may place additional demands on students without adequately addressing underlying learning challenges.

At the same time, the continued dominance of final-examination-related failures, even after policy implementation, highlights the ongoing challenges faced by students in core accounting courses. While the proportion of students failing the final examination only declined, it remained the most common failure pattern. This suggests that, although the policy may support improved engagement and performance, additional pedagogical or academic support strategies may be necessary to address difficulties related to examination performance, such as conceptual understanding, problem-solving under time constraints, and examination preparedness.

It is also important to interpret these findings in light of the early stage of policy implementation. As the dual-pass assessment policy was newly introduced, both students and instructors may still be adjusting to the revised requirements. Initial improvements in performance may reflect heightened awareness and compliance, while longer-term effects may evolve as the policy becomes embedded within teaching and learning practices. Continuous monitoring across subsequent cohorts would therefore be valuable in assessing the sustainability of the observed patterns.

While the findings indicate improved student performance following the implementation of the dual-pass policy, it is important to interpret these results with caution. The observed improvements may also be influenced by other contextual factors, including variations in teaching practices, cohort characteristics or assessment difficulty across semesters. Future research incorporating qualitative data, such as student feedback or interviews, would provide deeper insight into whether the policy directly influenced student learning behaviour and engagement.

Overall, the findings suggest that the dual-pass assessment policy is associated with observable changes in student outcomes within FAR110 and FAR160, particularly in terms of pass rates and the distribution of failure patterns. Rather than functioning solely as a restrictive measure, the policy appears to support improved attainment of minimum competence across assessment components. These results underscore the importance of course-level evaluation when implementing institution-wide assessment reforms and highlight the need for continuous refinement of assessment practices and targeted student support within accounting education.

CONCLUSION

This study examined whether student performance in FAR110 and FAR160 differed before and after the implementation of a dual-pass assessment policy, and evaluated the impact of the policy on course pass rates and patterns of failure across assessment components. Using a quasi-experimental before–after design, the findings provide early empirical evidence on the academic implications of this assessment reform within core accounting courses at UiTM.

The results indicate that student outcomes differed following the policy implementation. Students assessed after the introduction of the dual-pass requirement recorded higher mean final marks and a significantly higher course pass rate compared to those assessed prior to the policy. More importantly, the analysis of failure patterns revealed meaningful changes in how students met assessment requirements. The proportion of students passing both ongoing assessment and the final examination increased, while failures involving both components declined. Although failures related to the final examination remained the most common pattern, their relative proportion decreased after the policy was introduced. Taken together, these findings suggest that the dual-pass assessment policy may support more balanced engagement across assessment components and encourage attainment of minimum competence in both continuous and summative assessments.

From a practical perspective, the findings highlight the value of course-level evaluation when implementing institution-wide assessment reforms. Rather than functioning solely as a restrictive mechanism, the dual-pass policy appears to be associated with improved student outcomes in the early stages of implementation. These insights may inform ongoing refinement of assessment practices and the design of targeted academic support initiatives, particularly for students experiencing difficulties with final examinations. These findings further underscore the importance of aligning assessment policy reforms with pedagogical practices that support student learning, progression, and sustained engagement across assessment components in higher education.

Limitations and future research

This study has several limitations that should be acknowledged. First, the analysis focuses on two introductory accounting courses at a single institutional branch, which may limit the generalisability of the findings to other disciplines, institutions or educational contexts where assessment structures differ.

Second, the study relies on institutional assessment outcome data and does not account for potential confounding variables, such as differences in teaching practices, examination difficulty or cohort characteristics across semesters. These factors may have influenced student performance independently of the policy implementation.

Third, the study adopts a quantitative approach and does not incorporate qualitative data to capture students' learning behaviours or perceptions. As such, while improvements in performance were observed, the extent to which these changes reflect shifts in student engagement or study strategies cannot be fully determined.

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