

Malaysian accounting teachers' preferences and practices towards assessment

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Abstract

Past studies have reported differently on teachers' assessment preferences: Some documenting preferences for the traditional pen and paper examination while others reporting preferences for school-based assessment. The Malaysian Examination Syndicate has introduced a mix of both assessment approaches in accounting education with the aim to improve overall student learning. This qualitative study explores ten Malaysian secondary school accounting teachers' assessment preferences, the reasons for their choices and how their preferences were translated into practice. Findings from semi-structured interviews and document analysis revealed a complex interplay of teachers' preferences and their teaching practices due to various contextual factors.

Keywords: School-Based Assessment, Centralized Examination, Preferences, Practice

1. Introduction

Accounting education plays a crucial role in all over the world. Most of the countries in the world are emphasizing more towards to this subject. Due to the global needs and a bright future in this subject, every country is trying to come out with an ideal curriculum which can support the global needs. According to Bage, Grosvenor & Williams (1999) ^[2] curriculum development is based on the country and global needs. As accounting has its own accreditation and controlled by London Chamber of Commerce and Industry (LCCI) every country need to follow the standard needs required by LCCI. In developing the curriculum, each country in this world needs to be very clear about all the standards that have been clearly stated by LCCI. Most of the countries choose this subject as an elective subject, means to say students have choices either to study this subject or not.

Even though there are some standard requirements set by LCCI, but when come to assessment methods there are some differences compare to each country. Past studies done by Shamsiah, Nurin, Sah, Fazlina, Mohamed, & Hashim (2010) ^[18] towards technical and vocational education indicates that there are two major methods of assessment has been using on this subject. The first method that has been using widely is traditional pen and paper examination method, which students need to study for a certain period of time, and then they have to sit for their final examination. The second method that is becoming popular is School Based Assessment (SBA) where the assessment will be conducted by school teachers. They have their own authority to conduct an assessment based on the guidelines given by stakeholders.

However, in their studies, they also indicate that there is a new trend of assessment method which has been introduced in Malaysia; a mixed method of assessment. Malaysia has come out with the new trend of assessment method in accounts education where they combined SBA and traditional examination. Students need to study this subject for two years means to say in form four and five. Throughout form four they will study the whole cycle of accounting process starting from Journal and first book entry until they are able to prepare yearly financial statement. End of the year they need to

complete the school-based project. Even though this project is conducted at the school level, but it is still controlled by Malaysian Examination Syndicate is known as Lembaga Peperiksaan Malaysia (LMP).

In form five, students will study on how to prepare accounts for partnership's business, company accounts, clubs, firms, and learning on how to do financial statement analysis. In form five also, students' need to complete one project based on any topics that they have learned. In addition, students need to sit for their final examination known as Sijil Pelajaran Malaysia (SPM) and their grading will be calculated based on their written exam and also SBA. The weight will be 80% from centralized written exam and 20% from SBA.

2. Literature Review

There are some studies that have been conducted to identify teachers' preferences towards examination methods. There are three different findings that revealed from the literature regarding teachers' preferences such as, prefer the higher weightage examination, both are given priority and preferring only SBA.

Coffey, Hammer, Levin & Grant (2011) ^[5] in their study stated that teachers' prefer to the assessment that carries higher weightage marks. This is due to the needs for the students to score better grades for their final examination. In this study, teachers are giving more priority to the pen and pencil examination as it carries 70% of the final scores. The semi-structured Interview that has been done towards the teachers also indicates that they prefer to drill their students with more exam oriented questions as it can help the students to be well prepared to sit for their final examination.

Furthermore, from this study, Coffey, Hammer, Levin & Grant (2011) ^[5] also indicates that these teachers are not giving priority for the SBA as it is more on project based which can be done in group work. Teachers' do not need to give additional guidance or spare additional time on it. Students can discuss among themselves and even they can do it in the group. As the SBA implementation is easier compared to written examination teachers' prefer to written examination.

A study done by Hams & Adams (2009) ^[9] indicates that teachers prefer both assessment methods as both are contributing scores for the final grading. This study has been done by using quantitative methods and the respondents are teachers that are teaching subjects such as physics, chemistry, biology, science, economics, geography, and history. Teachers need to prepare their students for both centralized examination and school-based assessment. Students need to sit for their final examination towards the end of their course, and SBA throughout the year. Since teachers' prefer both assessment methods, their practice also seems to give priority to both assessment methods. For SBA, teachers' are doing many kinds of activities such as group work, presentation, and portfolio while for centralized examination teachers' are preparing students with all types of exam oriented questions. As they are concentrating for both assessments, their practice also seems to give priority for both.

Past studies also indicate that some teachers' prefer to only SBA. Teachers' prefer to SBA compare to traditional centralized examination as a teacher can be with the students throughout the whole process of assessment (Dixon, Hawe, & Parr, 2011) ^[8]. Furthermore, through SBA, the teacher also can make sure that students' learning process are ongoing until the students can achieve the learning objective (Hams & Adams, 2009) ^[9]. Mohd Noor & Sahip (2010) ^[14] stated in their study, SBA method is friendlier compared traditional assessment method as teachers can get more information about students learning process. All this information's can be used to provide feedback for students for improvement purpose which cannot be done by using traditional or centralized assessment method. Since there are three different findings regarding teacher's' preferences towards assessment methods, researchers feel that there is a need to explore more and understand about teachers' preferences in Malaysian education context especially among accounting teachers'. Furthermore, most of the past studies have been done generally and not specifically, based on particular subject. In the same time, all these past studies also have discussed a lot on teacher's' preferences and did not look in depth on their classroom practice. Hence, in this study, researchers' want to explore in depth on teachers' preferences towards assessment methods as well as the reason for their choice and their practice.

3. Methodology

Using purposive sampling method, ten teachers teaching accounts for form four and five were selected to participate in this study. The number of participants was not determined prior to data collection instead it depended on the resources and time available as well as the iterative nature of qualitative data collection (Creswell, 2013 & Denzin & Lincoln, 2011) ^[6, 7]. These ten teachers are directly involved in teaching accounts for both forms four and five. For confidentiality reason, researchers did not state their real name instead nicknames were used. They were named as Japar, Zali, Fizah, Rifah, Zuri, Shon, Ilah, Azee, Asma and Hana. Japar, Rifah, Shon and Asma have been teaching more than fifteen years and the rest less than that. These teachers are teaching in the different schools but situated in the same district known as Kubang Pasu.

Semi-structured interviews and document analysis were used for data collection procedures. Data from semi-structured interviews was triangulated with document analysis. Through

an iterative process, the interview questions were reviewed to ensure that participants understood them and were able to respond. The audio-taped interviews were transcribed and translated into English for the purpose of attracting a wider audience to understand this study. Document analysis was done to students' workbook to understand the pattern of assessment done by teachers. Thematic analysis was used in analyzing data. Themes were based on prior categories and emergent categories.

4. Findings and Discussion

This qualitative study involves ten accounts teachers who are teaching both form four and five level. Semi-structured interview data indicates that out of these ten teachers, eight of them still prefer traditional examination. Only two of them preferred SBA.

"I prefer traditional examination as the weightage is higher comparing with SBA" (Japar).

"I think written examination is more important as our teaching exercises and activity are more towards written exam" (Rifah).

Teachers' prefer written examination as this examination method is carrying more weightage compared to SBA. When it carries higher weightage, it will give impact on students grading for their centralized examination. Moreover, grade plays an important role for students in getting a place in the higher institution. Teachers' and students give priority in achieving good grades as higher institutions are looking through students grade in giving a place for them (Brookhart, 2003) ^[3]. Realizing to this issue, teachers' in this study also concern on students grading.

"Written exam gives more marks for students compared to SBA. In SBA, we are spending more time, but getting fewer marks, so that I prefer final SPM exam" (Japar).

"End of the day, everyone will look at students grades. So in this situation, I need to help my students to get good results. Written exams bring more marks" (Fizah).

Teachers' are concentrating more on final exams due to the higher weightage. They also give priority to students grading as grade plays an important role for students to enter higher institutions. When they see the final exam weightage are higher, they prefer to it as it can help the students to get a better grade compared to SBA which only carries 20%. Their aim is more to make sure students get a good score.

"SBA is only for eight weeks, so during this time we just to complete the given project, not more than that, so most of the time I emphasize more on exam" (Zuri).

"I only concentrate SBA during the given time frame, for me I prefer written exam, throughout the year, I will do an activity which is more on exam oriented" (Ilah).

Teachers' are more concentrate on exams because the given time frame for SBA implementation is only for eight weeks. During this period of time, teachers' try to complete the project and the remaining time will be used to teach a lesson which more towards exam oriented. These teachers are emphasizing more activities based on exam preparations. As they said, teachers' are given only eight weeks to complete this project,

so they feel that they must utilize the given time frame. Some more, it only contributes 20% marks for the final centralized examination. For this purpose, they do not want to spend more time on it.

“We cannot do more than guiding the students as, the project is basically on accounting cycle, so basically we just teach and guide them to complete the project” (Shon/INT).

These teachers’ do not give priority for SBA due to its limited lesson. SBA concentrates more on accounting cycle which they feel only covers a few topics of the lesson. Once they have taught the basic lesson, students can complete the project and during the eight weeks, teachers’ just need to guide the students until they can complete the whole project. When come to final centralized exam teachers’ need to cover more topics. This makes teachers’ to emphasize more on final centralized examination.

“For SBA, we can guide the students, so they won’t be losing any marks, but for final we cannot guide them, so throughout the year we concentrate more on exams” (Azee).

Another reason why teachers’ are giving priority for the centralized exam is because throughout the SBA implementation, teachers’ can guide the students. They feel that this process can ensure that the students will score high marks for SBA. In this case, they do not need more concentration as they are sure that students will hand over a project without any major mistakes. This makes the teachers give less priority to SBA compared to centralized examination.

“I focus on centralized exams as students are poor on that aspect, compare to SBA. Since for exams, students need to study more topics, that’s why I give more priority for exams” (Asma).

Teachers’ also give more concentration as students are very poor in answering their final centralized exams compared to SBA. As said before, in conducting SBA, teachers are always having chances to help the students to improve their project. For the final centralized exams, teachers’ feel that students couldn’t answer it well as it covers many topics and students are feeble in mastering all the topics. Due to these issues, teachers’ are emphasizing more on final exams. Students need to master many topics before they sit for their final exams and this will take a longer time for teachers’ to get their students ready for exams.

Finally, in SBA teachers’ can guide the students so this makes the teachers gives less priority for SBA compared to the centralized exam which teachers’ only can prepare them before they are sitting on it. However, there are two teachers’ who are saying against compared to these teachers’. They prefer SBA compared to the final centralized exam for few reasons. Zali and Hana who has been teaching accounts for the past less than ten years prefer SBA as their choice. They concentrate more on SBA compared to exams.

“Even though SBA carries only 20% but I prefer this as the 20% is confirm compared to the 80% which does not confirm” (Hana).

“20% in SBA is confirm, so we can guide the students to score it, but not the 80% that is in final exam” (Zali).

Both Hana and Zali are chasing for the guaranteed score which students can obtain from SBA, compared to the centralized exam. As the 20% scores come from the SBA which will be given by teacher so they concentrate more on it and helping the students to get a maximum score from this SBA. In addition, for them, they are still not sure either their students can score for the final centralized exams or not. So in this case, these teachers’ prefer to SBA compared to centralized exams.

“For me, SBA gives more chance for students to learn the real world of accounting compared to the centralized exam. In SBA, they are learning from journal entry and bookkeeping until preparing a financial statement, but for exam purpose, they do not need to learn the whole process” (Hana).

“SBA gives more chances for students to learn more about the whole process of bookkeeping and preparing a financial statement. By learning this, students can learn the real accounting situation compared to the exam which only testing on certain ability” (Zali).

They prefer SBA as it gives chances for students to learn the whole accounting process which is needed in the real accounting world. For the exam purpose, they just need to learn certain aspect to pass their examination. Due to this, these teachers’ are emphasizing more on SBA. They want to encourage students to learn and discover more on accounting cycle. Exams questions are not giving priority to making students learn the accounting cycle.

For both of them the weightage is not playing an important role compared to the other eight teachers, but the component that students are learning. They are saying the topics that students need to learn for completing their SBA projects are more important compared to exam questions. SBA projects are giving a chance for students to learn and discover the real accounting process which will be useful for them in future. Learning and discovering is more important for students as this process gives chances for students to gain more knowledge (Murdoch & Wilson, 2008) ^[16]. To master certain topics students need to learn but not to memorize (Taras, 2002 ^[20]; Weeden, 2005 & Yong & Lim, 2008) ^[21, 22]. In this situation, these teachers prefer students to learn and discover the real accounting process compare to only preparing for the exam. Anyhow, these teachers’ did not ignore the centralized exam; they still prepare their students towards final exam.

“Even though SBA is only for eight weeks, but during my teaching and learning the process, I will stress on a certain topic that they need to master to complete their project” (Zali).

“SBA is only for eight weeks, but in the teaching process, we need to start early and explain to students that this topic will be useful for their project” (Hana).

Hana and Zali are not only focusing on SBA during the given eight weeks, instead, they have started to teach their students earlier than that. During their teaching process, they will stress on which area the students need to master in purpose to complete their SBA project. By doing this, they are preparing students for both SBA and centralized exam. This method helps the teachers to make sure their students are learning, discovering and getting ready for the centralized exam. They are not neglecting any of the aspects in syllabus. Teaching and

learning process will be different if teachers' need to carry both SBA and centralized exams (Lichtenberg, Portnoy, Bebeau, Leigh, Nelson, Rubin, & Kaslow, 2007) [13]. With this concern, these teachers' are giving priority for both SBA and centralized, but they prefer SBA as their choice as the method gives more chances for students to learn and discover.

In addition, they prefer SBA as this method of assessment gives chances for teachers to monitor and helps students (Hayes, 2010 & Jamaludin, 2014) [11, 12]. As for them, SBA is a method which teachers' can be with students throughout the learning process. During this time frame, teachers' can get a better understanding of students' capability rather than testing them during the exam.

"Most of the time I realize that my students are having difficulties during eight weeks of time. During this period, I can identify the students capability and this feedback will be useful for further learning" (Hana).

"While conducting SBA, I can get information towards students' capability. Students which have a good capability can complete their project without any problems and those who did not have a sufficient knowledge will struggle" (Zali).

For Zali and Hana, SBA plays an important role in getting information about students' capability. By using this feedback, they get a better idea of the next step that they need to take. This feedback also used for improvement purpose not only for learning but also for preparing students' for the centralized exam.

In a nutshell, we can conclude that these teachers' prefer SBA compared to centralized exams as SBA gives more chances for students learning the process. In addition, SBA emphasis more on the real accounting situation and covered widely the whole process of accounting. They also feel that it is better to concentrate on SBA as it can guarantee the students to score the 20% weightage compared to uncertain 80%. Teachers' also can guide the students in SBA until they can maximize the score. However, both of them are still preparing their students for final examination but they have used the feedback from SBA to improve students for centralized exam purpose.

For triangulation purpose, researchers' also cross-checked data derived from semi-structured interviews with document analysis. Triangulation in qualitative research can increase the validity and reliability of the data (Denzin & Lincoln, 2011) [7]. For this purpose, researchers have examined students' workbooks and their learning portfolio.

Analysis from both students works books and portfolio indicates that teachers' gives priority for both workbooks and also portfolio, but it depends on the time frame. SBA was only conducted for eight weeks depend on the given schedule by Malaysian Examination Syndicate. During this period, these teachers are only using portfolio and emphasizing on SBA. Their aim is to complete the project given during this period. Teachers have been using the portfolio as evidence tools to keep on track students' progression towards completing the project. During this period, teachers do not give any kind of enrichment work to assess students. They just simply follow the framework given in order to complete the project. When the researchers checked students' workbooks for this period, all the teachers do not use the workbook at all. They concentrate more on SBA as they have very limited time to

complete the task.

Rest of the time, all teachers seems to use workbooks for their teaching and learning purposes. Based on the analysis, teachers give more priority towards preparing students for centralized examination. Each of the enrichment activity is given in students' workbook basically focusing on a centralized exam question. The enrichment activity given is more on drilling the students on how to answer their centralized exam questions. The way that teachers mark this enrichment activity also indicates that they are giving more priority on marking scheme. Japar, Azee and Asma keep awarding students with marks exactly as centralized examination marking scheme. The exercises that they choose for students also based on the exam pattern questions.

Even though Hana and Zali have mentioned that they prefer SBA compared to the centralized exam, but their interview data are different compared to their students' workbook and portfolio. When giving enrichment activity for their students, Hana and Zali also are focusing more on exam pattern questions. Their way of marking students work also based on exam criteria. This shows that, even though both of them prefer SBA compared to the exam, but when coming to classroom teaching and learning, the method that they are using is more towards exam oriented. The enrichment activity that they are using is similar to other teachers those who are preparing students for the centralized exam.

As Hana and Zali say that they prefer SBA because it is more towards learning the process, but when the researchers analysis the workbook used by both of them, they are using the book more on drilling the students. It doesn't show the learning process. By examining at students portfolio also seems that there is no learning process while students are doing their SBA. These portfolios turned to as a compilation file of students works. Both of them are using students' final task for assessment purpose and not the portfolio. This contradiction shows that both of them are realized that SBA is good for student's and teacher's' as well, but since they do not have a proper understandings' towards SBA it cause them not to conduct SBA as it is. They can realize all the good impact of SBA, but cannot conduct the teaching and learning process according to SBA needs.

As a conclusion, document analysis indicates that teachers are giving more priority to centralized exam compared to SBA. The task and activity that they are using in teaching and learning process are more on preparing students to sit for the centralized exam. Teachers are only focusing on SBA during the eight weeks given. Thereafter, they are not giving any priority for this SBA. SBA is only been conducted within the given time frame. Rest of the time, teachers prefer to prepare their students to sit for the exam. When they are giving priority for drilling also shows those teachers' are choosing centralized exam compared to SBA. Drilling activities are more towards to ensure that students can answer the final exam questions (Ali & Jamaluddin, 2007 & Swaffield, 2008) [1, 19].

5. Conclusions and Implications

This study clearly indicates that teachers' chooses centralized exam compared to SBA due to their own reasons. Even though there are some teachers' who choose to say that SBA as their choice but students workbook and portfolio analysis indicates that teachers are giving more priority to preparing their students to sit for centralized exams. When teachers do not

have a complete knowledge of what they are doing, so it can cause the classroom implementation is not towards the aim or the goal that have set by the policy makers (Harlen, 2005 ^[10]; Clymer & William, 2007; & Monageng & Pillay, 2005) ^[15].

This study gives a good implication for teachers' and also policy makers. First of all, the policies makers must ensure that teachers must be well trained in order to implement a new policy in education. 21st century learning is giving more priority for SBA (Coffey, Hammer, Levin, and Grant, 2011) ^[5]. In order to ensure that the teaching and learning process are going according to constructive learning theory, teachers also should have changed their choice to SBA rather than still choosing exam oriented classroom.

Furthermore, SBA implementation seems not to be throughout the year. In this case, teachers' are not giving priority for that. So, the policy makers should revise this SBA method and introduced SBA which can be done throughout the year. By doing this, teachers' will give priority for both assessment and this will also help them to integrate assessment together with teaching and learning.

6. References

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