

# School Based Assessment or Centralized Examination: Voice of Account's Teachers

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**Abstract:** *This qualitative study aimed to examine and understand which assessment method was given priority among Malaysian accounts teachers. Malaysian Examination Syndicate has introduced a mix method of assessment in accounting education, hence there is a need to identify which is given priority and by the same time need to understand why they prefer such kind of assessment method. Ten accounts teachers were selected as a participant for this study. Data was collected via semi structured interviews and document analysis. Findings from both interviews and document analysis indicate that, teachers prefer to written examination compared to School Based Assessment as written examination carries higher weightage.*

**Key words:** *School Based Assessment, Centralized Exam, Teaching and Learning.*

## 1. INTRODUCTION:

Accounting education plays a crucial role in all over the world. Most of the countries in the world are emphasizing more towards 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 global needs. According to Alsubaie (2016) 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 system that required by LCCI. In developing the curriculum, each country in this world need to be very clear about all the standards that has been mentioned by LCCI. Most of the countries chooses this subject as an elective subject, means to say students have choices either to study this subject or not. Many schools are offering for those who are ambitious in this field.

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

However, in their studies, they also indicates that there is a new trend of assessment in this method which has been introduced in Malaysia; a mix method of assessment. Malaysia has come out with 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. Throughout their studies they have to sit for both formative and summative assessment.

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 students' need to complete one project based on any of these accounts. In addition, students need to sit for their final examination called Sijil Pelajaran Malaysia (SPM) and their grading will be calculated based on their written exam and also SBA. The weightage will be 80% from centralized written exam and 20% from SBA. Studies done by Ghosh, Brooks, Ranmuthugala, & Bowles (2020) and Blatt, Plack, Simmens, Lopreiato, Berg, Klevan, & Lewis, (2016) indicates that when there is a mix methods in assessment format, teachers prefer to give priority for written examination as the weightage for written examination will be higher compare to SBA. However, studies done by Shrestha and Roffey (2018) and Grion, Serbati, & Nicol, (2018) shows that teachers and students give more concentration towards SBA. This is due to the longer time frame given throughout this SBA and some more the teachers can give a better guidance for students to complete the project.

These two different findings raised a question for the researcher and this scenario gives an opportunity for the researchers to investigate this scenario among accounts teachers in In this qualitative study, the researchers intend to examine and understand which assessment method is given priority and why they prefer for it.

## 2. METHOD:

### 2.1 Participations

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). These ten teachers are directly involved in teaching accounts for both form 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 a same district known as Kubang Pasu.

### 2.2 Data Collection and analysis procedures

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 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 a priori categories and emergent categories.

## 3. DISCUSSION:

### 3.1 Interview Data

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 compare to SBA" (Japar/INT).*

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

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 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). Realizing to this issue, teachers' in 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/INT).*

*"End of the day, everyone will looks at students grades. So in this situation I need to help my students to get a good results. Written exams brings more marks" (Fizah/INT).*

Teachers' are seems to concentrate more on final exams due to the higher weightage. They also gives priority for students grading as grade plays an important role for students entering 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. 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 emphasis more on exam" (Zuri/INT).*

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

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 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 utilized the given time frame. Some more, weightage is only 20% for the final centralized exam. 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 teach 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 its wider topics which students need to study more lessons. This makes teachers to emphasis more towards exam oriented.

*"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/INT).*

Another reason why teachers' give priority for 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 very sure that students will hand over a project without any major mistakes. This makes the teachers to give less priority compared to centralized examination.

*"I focus on centralized exams as students are week on that aspect, compare to SBA. Since for exams students need to study more topics, that's why I gives more priority for exams" (Asma/INT).*

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 week 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.

In sum, we can conclude that, these teachers' preferred centralized exam compared to SBA as they feel that centralized exams carry more weightage compared to SBA. In addition, SBA only covers a few topics and emphasizing more on accounting cycle compared to final centralized examination which covers wider topics which teachers' feel that they need to give more attention on it. Finally in SBA teachers' can guide the students so this makes the teachers gives less priority for SBA compared to centralized exam which teachers' only can prepare them before they are sitting for it. However, there are two teachers' who are saying against compared to these teachers'. They prefer SBA compared to final centralized exam for few reasons.

Zali and Hana who has been teaching accounts for 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 guarantee compared to the 80% which is not confirm" (Hana/INT).*

*"20% in SBA in confirm, so we can guide the students to score it, but not the 80% in final exam" (Zali/INT).*

Both Hana and Zali are chasing for the guarantee score which students can obtained from SBA, compared to centralized exam. As the 20% scores come from the teachers' 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 centralized exam. In SBA they are learning from journal entry and book keeping until preparing financial statement, but for exam purpose they do not need to learn the whole process" (Hana/INT).*

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

They prefer SBA as SBA 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 just 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 on making students to 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 chance for students to learn and discover the real accounting project. Learning and discovering is more important for students as this process gives chances for students to gain knowledge (Ghazali, 2017). To master certain topics students need to learn but not to memorize (Velloo, Ramli, & Khalid, 2016). In this situation, these teachers prefer students to learn and discover the real accounting process compare to preparing for exam.

Any how these teachers’ did not ignore the centralized exam, they still prepare their students towards final exam, but by giving balanced priority.

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

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

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 help the teachers to make sure their students are learning, discovering and getting reading for the centralized exam. They are not neglecting any of the aspects. Teaching and learning process will be different if teachers’ need to undergo both SBA and centralized exams (Angelo, 2017). 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. As for them, by SBA is a method which teachers’ can be with students throughout the learning process. During this time frame, teachers’ can get a better understanding about 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 actions” (Hana/INT).*

*“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/INT).*

For Zali and Hana, SBA plays an important role in getting information about students’ capability. By using this feedback, they get a better idea on 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 centralized exam.

In nutshell, we can conclude that these teachers’ prefer SBA compared to centralized exams as SBA gives more chances for students learning. 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 unsure 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 before they are sitting for exams.

### 3.2 Document Analysis

For triangulation purpose, researchers also cross checked data derived from semi-structured interviews with document analysis. For this purpose, researchers have examined students work books and their learning portfolio. Analysis from both students work books and students portfolio indicates that teachers gives priority for both work books 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 portfolio as evidence tools to keep on track students progression towards to complete 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 work books for this period, all the teachers do not use the work book 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 work books 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 given in students work book basically focusing on 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 centralized exam, but their interview data are different compared to their students work book 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 are preferring SBA compared to exam, but when come to classroom teaching and learning, they 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 centralized exam.

As Hana and Zali says that they prefer SBA because it is more towards learning process, but when the researchers analysis the work book 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 work. Both of them are using students' final task for assessment purpose and not the portfolio. This contradictions 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 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 are prefer to prepare their students to sit for 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 exam questions (Rosário, Núñez, Vallejo, Nunes, Cunha, Fuentes, & Valle, 2018). In this study, we can conclude that voice of teachers' are indicating that they prefer to centralize compared to SBA.

### 4. FINDINGS AND RECOMMENDATIONS :

This study clearly indicates that teachers' chooses centralized exam compared to SBA due to their own opinion. Even though there are some teachers' who choose to say that SBA is their choice but students work book and portfolio analysis indicates that, teachers are giving more priority in preparing their students to sit for centralized exams. When teachers do not have a complete knowledge on 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.

This study can give a good implication for teachers' and also policy makers. First of all, the policy makers must ensure that teachers must be trained in order to implementing a new policy in education. 21<sup>st</sup> century learning are giving more priority for SBA (Yates, & Johnston, 2018).). 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.

However policy makers also need to be alert. Since Malaysia is the one and only country which are using both SBA and centralized exams in evaluating students, it gives difficulties for teachers to choose which the best methods for assessing students are. It is suggested that policy makers must came out with new trend of assessment which is more towards for learning process.

## 5. CONCLUSION:

As a conclusion, teachers need a deep understanding of the policy introduced by the stake holders. In this context due to the lack of deep understanding regarding the concept of assessment introduced by the stake holder teachers failed to understand the important of both assessment method introduced. When teachers fail to understand the real concept of assessment they will intend to conduct it in different way which finally did not meet the goal set by the stake holders (Kalai Selvan, 2018). Teachers should not look in to the weightage of the marks instead they should understand that both SBA and traditional assessment gives benefit for students learning. Through this study, researcher found that in mix method assessment teachers need to give priority for both types of assessment as both shows students learning process.

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