

A Review on Continuous Assessment Module Development

Nor Sa'adah Jamaluddin

Department of Accounting and Finance, Faculty of Management and Economics, Universiti Pendidikan Sultan Idris, 35900 Tanjung Malim, Perak, Malaysia

ABSTRACT: The production of holistic, entrepreneurial and balanced graduates is among the 10 leaps outlined in the Malaysian Education Blueprint, 2015-2025 (Higher Education) which proves that marketability values are an important element that all students need to focus on. This is because high and excellent marketability values are among the focuses of employers in selecting employees to be placed in their organizations. Therefore, traditional assessments that only assess academic ability should be improved to be in line with the educational transformation recommended by the government. However, limited research on alternative assessments applied in Higher Education Institutions and the complexity of their implementation has resulted in traditional assessment methods continuing to be applied. Therefore, by making the Business Accounting course the main subject of research, and the Business Accounting course proforma as a reference, research aimed at building a continuous assessment module for the project-based learning method (PjBL) of Financial Statements was realized.

KEYWORDS: Project based learning, Module development, Alternative assessment

I. INTRODUCTION

The production of holistic, entrepreneurial and balanced graduates is among the 10 leaps outlined in the Malaysian Education Blueprint, 2015-2025 (Higher Education) which proves that marketability values are an important element that all students need to focus on. This is because high and excellent marketability values are among the focuses of employers in selecting employees to be placed in their organizations. Therefore, traditional assessments that only assess academic ability should be improved to be in line with the educational transformation recommended by the government. However, limited research on alternative assessments applied in Higher Education Institutions and the complexity of their implementation has resulted in traditional assessment methods continuing to be applied. Therefore, by making the Business Accounting course the main subject of research, and the Business Accounting course proforma as a reference, research aimed at building a continuous assessment module for the project-based learning method (PjBL) of Financial Statements was realized. Three (3) research objectives were set, namely (1) to examine the need for the development of a continuous assessment module for the project-based learning method (PjBL) of Financial Statements for non-Accounting students taking the Business Accounting course at Universiti Pendidikan Sultan Idris (UPSI); (2) to develop a continuous assessment module that meets the needs of the Accounting course in the project-based learning process (PjBL) of financial statements that supports students' academic achievement and mastery of the 4C elements (Communication, Collaboration, Creativity, & Critical Thinking); and (3) to evaluate the usability of the continuous assessment module in the project-based learning method of Financial Statements (PjBL) for non-Accounting students at UPSI that contributes to excellent achievement in the Business Accounting course and mastery of the 4C elements (Communication, Collaboration, Creativity, & Critical Thinking). The use of the ADDIE model was used as the basis for the development of this module through the involvement of expert consultants and research instruments, namely pre-tests, post-tests, and questionnaires. Finally, the development of this continuous assessment module creates diversity in curriculum materials, while supporting educational transformation that recommends that the production of holistic graduates be prioritized so that they are seen as having value in the marketplace.

II. LITERATURE REVIEW

The formation of a knowledgeable and competitive future generation that results from a country depends on a good and excellent education system applied by that country (Zahroh & Pontoh, 2021; Ordov et al., 2019). Based on the importance of the Education aspect in the formation of an excellent generation with high marketability value, the government's initiative to implement education transformation (Ordov et al., 2019) as outlined in the Malaysian Education Blueprint, 2015 - 2025 (Higher Education) deserves appreciation. Through the involvement of five (5) system aspirations and six (6) student aspirations, the 10

A Review on Continuous Assessment Module Development

leaps detailed in the Malaysian Education Blueprint, 2015 - 2025 (Higher Education) are seen as realistic and capable of being among the highest contributors to the formation of a visionary generation that is knowledgeable, experienced and competitive to build an excellent country in the future. Thus, this study is among the mediums that support the first leap focused on in the transformation of Education, namely producing graduates who are holistic, entrepreneurial and balanced. The formation of graduates who are holistic, entrepreneurial and balanced not only needs to focus on academic excellence, but also mastery of 21st century skills (González-Pérez & Ramírez-Montoya, 2022; Van Laar et al., 2020). Therefore, research that focuses on the development of a continuous assessment module for the Financial Statement project-based learning method applies the elements of combining academic achievement and mastery of the 4C skills in a continuous assessment module.

A. Alternative Assessment

The push towards implementing alternative assessments is due to the traditional assessment factor that only measures what students know over a period without considering their ongoing development in physical, emotional, spiritual, intellectual, and social aspects (Kutbiddinova, 2021) as outlined in the National Education Philosophy. In addition, learning outcomes that only focus on low-level thinking skills (Kelly et al., 2022) such as remembering and memorizing skills become an obstacle to the process of building high marketable values in students who need them to also master high-level thinking skills such as applying, analyzing, evaluating, and creating skills in addition to other 21st century skills. By placing the production of accurate and perfect financial statements and the application of the 4C elements (communication, collaboration, creativity, & critical thinking) as learning outcomes, the specific objective of this project-based authentic alternative assessment is to improve the level of student achievement in their learning (Nasab, 2015) and encourage active student involvement throughout the teaching and learning process (Babo et al., 2019).

Thus, through the continuous assessment method throughout the teaching and learning session which is identified as the authentic alternative assessment using the project-based teaching method for this Business Accounting course, students not only succeed in preparing accurate and perfect financial statements as the final learning output, but the 4C elements (communication, collaboration, creativity, & critical thinking) which are focused on in 21st Century Skills can also be mastered by them. The impetus towards the implementation of alternative assessments is due to the traditional assessment factor which only measures what students know over a period without considering their continuous development in physical, emotional, spiritual, intellectual, and social aspects as outlined in the National Education Philosophy (Sotiriadou et al., 2020; Ajjawi et al., 2019). Alternative assessments applied through project-based learning methods are seen as suitable for the purpose of measuring students' progress in producing Financial Statements which are the learning outcomes focused on in the Business Accounting course. This is because, for the purpose of producing Financial Statements themselves, students need to go through five interrelated processes before successfully preparing an accurate and perfect Financial Statement.

Therefore, based on the difficulties faced by previous students (CLOM Index = 62.8%) in ensuring that the Financial Statements produced achieve the entire set scoring rubric, the researchers chose to apply the project-based learning method by emphasizing alternative assessment elements. Through this alternative assessment, student progress will be assessed based on each of the five processes they must go through to ensure that the learning outcomes of building accurate and complete Financial Statements can be achieved.

B. Project-Based Learning

Recognizing the importance of 21st Century Skills in providing students with high marketability values, transformation in teaching methods is also seen to be able to contribute to the development of students' minds while building their 4C skills (communication, collaboration, creativity, & critical thinking) in preparation for becoming globally competitive individuals (Srikongchan et al., 2021). However, the application of teacher-centered or lecturer-centered teaching methods alone is still the main method often practiced at the school level or in Higher Education Institutions (Pengyue et al., 2020). Learning activities that apply teacher-centered or lecturer-centered methods for the purpose of knowledge delivery deny students' active involvement in teaching and learning (T&L), resulting in stunted transformation of students' minds (Jamion et al, 2020). Therefore, the application of project-based learning (PjBL) is seen as a teaching method that supports the transformation of students' minds through their active involvement in the PdP process (Almula, 2020) and thus realizes the national aspiration outlined in the Malaysian Education Blueprint, 2015-2025 (Higher Education), namely to produce students who are visionary and have high marketability values.

The project-based learning method is an active teaching method (Almula, 2020; Cheng & Yang, 2019) that requires overall student involvement to ensure that learning outcomes can be achieved as best as possible. The implementation of the project-based learning method, which requires a gradual commitment to produce an output, becomes a space and opportunity for students to always be systematic in managing their learning (Almula, 2020; Chen & Yang, 2019).

Next, the sequence of implementing learning elements in stages and learning through experiences applied in the project-based learning (PjBL) process is seen to be able to be a platform for students to train themselves in systematic management aspects to produce learning outputs (Cheng & Yang, 2019), therefore, this argument is one of the motivations for implementing

A Review on Continuous Assessment Module Development

transformations in teaching methods. Therefore, it is the responsibility and trust of educators to diversify teaching methods that are not only teacher- or lecturer-centered to ensure that the educational aspirations outlined in the National Education Philosophy to ensure that the physical, emotional, spiritual, intellectual, and social development of students can be refined as best as possible and achieved successfully.

III. CONCLUSION

In conclusion, the author presents several proposed research questions and research objectives that can be focused on in studies related to the development of this continuous assessment module, namely:

A. Research Questions

- i) Is the development of a continuous assessment module for the project-based learning method (PjBL) of Financial Statements a requirement for non-accounting students taking the Business Accounting course at Universiti Pendidikan Sultan Idris?
- ii) What is the design of the development of a continuous assessment module that meets the requirements of the Accounting course in the project-based learning process (PjBL) of financial statements that supports academic achievement and mastery of the 4C elements (Communication, Collaboration, Creativity, & Critical Thinking) for students?
- iii) What is the level of usability of the continuous assessment module in the project-based learning method of Financial Statements (PjBL) for non-accounting students at Universiti Pendidikan Sultan Idris that contributes to excellent achievement in the Business Accounting course and mastery of the 4C elements (Communication, Collaboration, Creativity, & Critical Thinking) of students?

B. Research Objectives

- i) To examine the need for the development of a continuous assessment module for the project-based learning method (PjBL) of Financial Statements for non-Accounting students taking the Business Accounting course at Universiti Pendidikan Sultan Idris.
- ii) Developing a continuous assessment module that meets the requirements of the accounting course in the project-based learning process (PjBL) of financial statements that supports academic achievement and mastery of the 4C elements (Communication, Collaboration, Creativity, & Critical Thinking) for students.
- iii) Assessing the usability of the continuous assessment module in the project-based learning method of Financial Statements (PjBL) for non-Accounting stream students at the Sultan Idris Education University which contributes to excellent achievement in the Business Accounting course and mastery of the 4C elements (Communication, Collaboration, Creativity, & Critical Thinking) of students.

ACKNOWLEDGMENT

The Universiti Pendidikan Sultan Idris (UPSI) funded this study under the Geran Galakan Penyelidikan Universiti (GGPU) 2021 (2021-0090-107-01).

REFERENCES

- 1) Ordov, K., Madiyarova, A., Ermilov, V., Tovma, N., & Murzagulova, M. (2019). New Trends in Education as the Aspect of Digital Technologies. *International Journal of Mechanical Engineering and Technology*, 10 (2), 2019, pp. 1319-1330.
- 2) Zahroh, S., & Pontoh, R. S. (2021). Education as an important aspect to determine human development index by province in Indonesia. *Journal of Physics: Conference Series*, 1722 (2021), 012106. Doi:10.1088/1742-6596/1722/1/012106
- 3) Van Laar, E., Van Deursen, A. J. A. M., Van Dijk, J. A. G. M., & De Haan, J. (2020). Determinants of 21st-Century Skills and 21st-Century Digital Skills for Workers: A Systematic Literature Review. *SAGE Open*, 10 (1). <https://doi.org/10.1177/2158244019900176>
- 4) González-Pérez, L. I., & Ramírez-Montoya, M. S. (2022). Components of Education 4.0 in 21st Century Skills Frameworks: Systematic Review. *Sustainability* 2022, 14, 1493. <https://doi.org/10.3390/su14031493>.
- 5) Kelly, A., Moore, C., & Lyons, E. (2022). Traditional Exams, 21st-Century Employability Skills And COVID-19: Disruptive Opportunities For Rethinking Assessment Design In Higher Education. In R. Ammigan, R. Y. Chan, & K. Bista, (eds), *COVID-19 and higher education in the global context: Exploring contemporary issues and challenges* (pp. 67-79). STAR Scholars. <https://starscholars.org/product/covid-19-and-higed/>
- 6) Kutbiddinova, S. (2021). Advantages and disadvantages of alternative assessment - Integration of science, education and practice. *Scientific-Methodical Journal*, 110-113. Retrieved from <http://journal.bilig.uz/isepsmj/article/view/927>.
- 7) Nasab, F. G. (2015). Alternative versus Traditional Assessment. *Journal of Applied Linguistics and Language Research*, Volume 2, Issue 6, 2015, pp. 165-178.

A Review on Continuous Assessment Module Development

- 8) Babo, L., Mendonça, L., & Torres, C. (2019). Students' Perceptions About Continuous Non-Traditional Assessment in Higher Education. *Proceedings of 13th International Technology, Education and Development Conference*, pp. 7379-7387.
- 9) Ajjawi, R., Tai, J., Nghia, T. L. H., Boud, D., Johnson, L., & Patrick, C. J. (2019). Aligning assessment with the needs of work-integrated learning: the challenges of authentic assessment in a complex context, *Assessment & Evaluation in Higher Education*, 45 (2), 304-316. <https://doi.org/10.1080/02602938.2019.1639613>.
- 10) Sotiriadou, P., Logan, D., Daly, A., & Guest, R. (2020). The role of authentic assessment to preserve academic integrity and promote skill development and employability. *Studies in Higher Education*, 45 (11), 2132-2148. <https://doi.org/10.1080/03075079.2019.1582015>.
- 11) Srikongchan, W., Kaewkuekool, S. & Mejaleurn, S. (2021). Backward Instructional Design based Learning Activities to Developing Students' Creative Thinking with Lateral Thinking Technique. *International Journal of Instruction*, 14 (2), 233-252. <https://doi.org/10.29333/iji.2021.14214a>.
- 12) Pengyue, G., Nadira, S., Lysanne S. P., & Wilfried, A. (2020). A review of project-based learning in higher education: Student outcomes and measures. *International Journal of Educational Research*, 102. <https://doi.org/10.1016/j.ijer.2020.101586>.
- 13) Almulla, M. A. (2020). The Effectiveness of the Project-Based Learning (PBL) Approach as a Way to Engage Students in Learning. *SAGE Open*, 10 (3). <https://doi.org/10.1177/2158244020938702>.
- 14) Chen, C. H., & Yang, Y. C. (2019). Revisiting the effects of project-based learning on students' academic achievement: A meta-analysis investigating moderators. *Educational Research Review*, 26, pp 71-81. <https://doi.org/10.1016/j.edurev.2018.11.001>.



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.