



اَبُو بَكْرٍ مُحَمَّدٌ بْنُ مُحَمَّدٍ مَرْكَزٌ مَرَا
UNIVERSITI
TEKNOLOGI
MARA

Cawangan Negeri Sembilan
Kampus Seremban

BULETIN FAKULTI PERAKAUNAN

Edisi
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Revisiting The Theoretical Framework for Assessment for Learning in Accounting Course

by Rafizan Abdul Razak and Akma Hidayu Dol @ Abdul Wahid

In general, all educational institutions whether at the primary or secondary school, or higher education level such as colleges, polytechnics or universities have a routine and regular academic cycle. As part of the people involved in this academic system, we would like to share the theoretical framework for *Assessment for Learning in Classroom Teaching* written by Pang (2022) which can be used as a guideline or checklist to help accounting academics reflect on the effectiveness of our own teaching and learning sessions in one academic cycle. Some academicians have implemented it all as a routine task or others just selected what he or she thinks necessary for their course.



There are nine items found in the theoretical framework of Assessment for Learning in classroom teaching (Pang, 2022) as follows:

1. Sharing learning objectives.

The first thing to do to start a lesson is to clearly state the learning objectives to the students. This can help students and educators to have a focus on a topic that they want to convey. The learning objectives are often stated in writing in teaching materials such as slide presentations. At the end of the learning session, the educators need to relate the objectives to be achieved so that the students can re-understand the topic studied.

2. Sharing success criteria.

The second is to state the success criteria clearly before carrying out teaching activities. Educators can communicate the success of the criteria to students directly with their own explanations,

illustrations and explanations and encourage students to voice the criteria themselves or share with other students. In addition to verbal reminders, teachers can also use written words to highlight what students need to do to complete the learning task.

3. Questioning skills

One of the quality teaching and learning processes is questioning skills to encourage students to think and respond actively in class. Educators need to ask a variety of relevant questions to motivate students to think, respond, and act accordingly. In addition, educators need to allow sufficient waiting time for students to be ready to answer questions. If the student does not understand the question, the educator should rearrange or edit the question to make the answering or answering process smooth and successful. Students are also strongly encouraged to ask questions and be actively involved in tutorial discussions and group work.



4. Class observation.

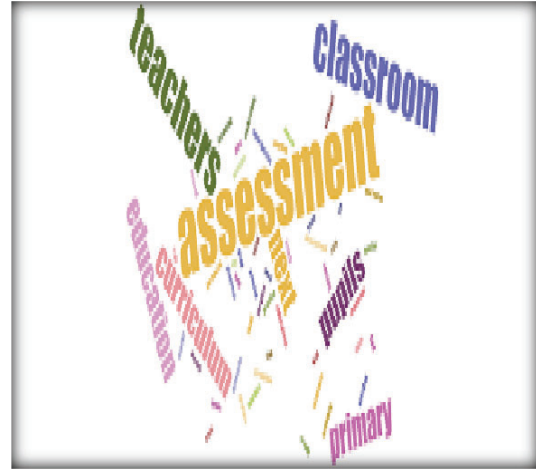
Educators can make improvements in teaching and learning through observation methods in class. These observational skills can be implemented through the assessment of student responses to answer some questions raised, students' facial expressions to check whether they are concerned and interested or not in the questions, observing students' performance in taking assignments in teaching and learning activities and students' responses about their knowledge themselves with the aim of adapting to the progress of teaching.

5. Student self-assessment.

Self-assessment is a form of formative assessment that involves making judgments about students' own work. Students can reflect on their own performance, reports, projects, etc. It is very valuable because self-assessment can help students to criticize their own work, students can know their own strengths and weaknesses and thus, achieve self-improvement.

6. Peer assessment.

Peer assessment can be conducted at the end of the teaching activity as a summative assessment. This assessment gives students the opportunity to review and evaluate the work of others during or after a lesson or assignment based on certain standards. This method can stimulate students to be more active and have self-reflection, improve performance, and strengthen student-student and student-educators interaction. It can also help students to be more responsible in the learning process.



7. Feedback to students.

A quality teaching and learning process for students requires an effective two-way communication. One of the important aspects is that educators need to give concrete, strong and appropriate feedback to students so that students know their own strengths, students know their own weaknesses, they will be more confident to learn, they will be more enthusiastic to improve their goals and targets in their learning. This is important because it creates the need for students to think and reflect on their own learning.

8. Collection of evidence of student learning.

Evidence of student learning such as projects, portfolios, pictures, essays, etc. can help educators understand the level of progress and student understanding of the course. This evidence can measure whether students can master their courses or need continuous improvement through additional exercises, discussions and so on.

9. Reflection on teaching and learning.

Reflection techniques or self-reflection can be done to find out the effectiveness of teaching and learning for a course or subject. Educators and students can use this method to evaluate, study the results of their work as well as their experiences and efforts throughout the learning process. As an educator this reflection can help review student teaching progress and learning content. For



students, reflection can help them improve the performance of lessons and provide meaningful feedback on what their expected from educators.

As a conclusion, all the nine elements in theoretical framework compromise reciprocal value for both educators and students to ensure that teaching and learning activities can be upgraded and improved continuously from one academic cycle to the next cycle. The educator should acknowledge that student's feedback, experiences or reflection on teaching and learning are valuable for improving the course delivery, revise the teaching content and curriculum. As a good educator we should always learn and relearn from one academic cycle to the next cycle to ensure the quality of teaching and learning is always forge ahead.

References

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