

Chapter 5

Practical Implementation of Assessment Activities for Deep Learning

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ABSTRACT

Student assessment would influence the quality of the graduates produced. However, many assessment strategies are found to inhibit this intention. As such, this chapter proposes a few assessment activities, along with their practical implementation, that may encourage deep learning among students in the learning of management accounting subjects. This chapter reviews previous literature, focusing on the characteristics of effective assessment activities that suit the nature of the Millennial. Five assessment activities, namely test/quiz, case study, field study, simulated enterprise, and classroom activities, are proposed. A questionnaire evaluating the preferences of the students and lecturers on how the proposed activities could be implemented was adapted. The chapter elaborates on the practical implementation of the five proposed assessment activities believed to engage students' learning so they become deep learners. A future research project is also put forth.

INTRODUCTION

How universities assess their students has become an imperative issue in influencing how students approach learning in the effort to produce quality graduates. Assessment plays a crucial role in producing balanced graduates as it triggers and motivates students' effort that drives them to strive in the learning activities that they might not otherwise engage (Gibbs & Simpson, 2004; Struyven, Dochy, & Janssens, 2004). It is a key to lifelong learning, though sadly, many assessment strategies inhibit this intention (Rushton, 2005). An effective assessment should improve the learning process, in a way that it enables the identification of specific students understanding, provides feedback so students could take corrective actions, as well as identifies and suggests instructional correctives (Cauley & McMillan, 2010), besides encouraging the use of metacognition among students (Curtis, 2011). Extant literature names such assessment as formative assessment, or normally termed as 'assessment *for* learning', instead of 'assessment *of* learning'.

To be effective, assessments need to match current students' learning characteristics, which have greatly differed from the Generation X of 20 years ago. The current cohort, born in 1982 to 2002 and is known as the Millennial or Generation Y, is the most challenging and educated generation so far (Desy, Reed, & Wolanskyj, 2017). They also described millennial as highly confident, technology-savvy team-players, self-liking, hopeful and assertive with huge parental involvement, and are often motivated by self-interest yet truly altruistic. They have unique expectations toward education (Carter, 2008-2009; Desy et al., 2017), that must be matched with the appropriate design of assessment activities (Watty, Jackson, & Yu, 2010). Additionally, lecturers must ensure that students know what is explicitly expected of them (Cauley & McMillan, 2010) as the Millennial value structure and guidance with constant supervision (Desy et al., 2017; Monaco & Martin, 2007).

Though research on formative assessment in higher education has gained some popularity, they are still far from comprehensive. There is still limited empirical evidence on whether a formative assessment would lead to the intended educational outcomes (Dunn & Mulvenon, 2009), or on how students perceive assessment as compared to their preference (Healy, McCutcheon, & Doran, 2014). Besides, only limited materials can be found on assessment in accounting education (Healy et al., 2014), specifically, management accounting, due to the lack of expert knowledge in this area (Curtis, 2011).

Therefore, this paper aims to propose assessment activities that may inculcate deep learning among students followed by a brief elaboration on how to implement these activities, specifically for management accounting subjects. It begins with a review of related literature on the characteristics of effective assessment that might suit the learning approach of the Millennial. Subsequently, five assessment activities that match these characteristics are proposed and discussed. These five assessment activities are then evaluated by both 420 students and 22 teaching lecturers to see their preference on how it should be conducted in turning students into deep learners. Based on both the review of literature and the findings of this study, the best possible practical implementation of these five assessment activities is then proposed. This paper would only focus on the formative assessment (later, referred to as "assessment"), hence summative assessment would not fall within the ambit of this study.

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