

Evaluate the Classroom Assessment Techniques (CATs) for Accounting Program of Bahrain Training Institute (BTI)¹ in the Kingdom of Bahrain

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Abstract: This study aims to evaluate and assess the status and effectiveness of the Class room Assessment Techniques (CATs) of Bahrain Training Institute (BTI) in the Kingdom of Bahrain based on four variable factors: (Trainees Capability, Class room context, Instructors competency and Award Body Requirements). Moreover, it identifies and tackles the major problems encountered on (CATs) of Bahrain Training Institute (BTI). The data were collected by using the questionnaire as primary data and the literature review as secondary data. In the paper a total enumeration was used with a sample size of 150 (accounting trainees and instructors). The main findings conclude that, the majority of respondents agree that the current status of (CATs) in (BTI) in term of the given factors is quite weak and must be given ample attention and full support. However, based on the findings, this paper contributes towards a better understanding of accounting education and acceptability of CATs.

Keywords: Bahrain Training Institute (BTI), Class Room Assessment Techniques (CAT), Accounting Education, Edexcel

1. Theoretical Framework and Research Problem

Deep researches were conducted, and the recommended outcomes were to invest in Bahraini human resources capital as the only updated resources which can help in maintaining the economy level. Accordingly, the education became the foundation to build a knowledge based economy which the knowledge drives the economy growth and productivity. *"Since education is considered the key to effective development strategies, technical and vocational education and training (TVET) must be the master key that can alleviate poverty, promote peace, conserve the environment, improve the quality of life for all and help achieve sustainable development"*²

The pervious statement of UNESCO meeting 2004 has clearly described the education as a master key for any nation development. Moreover, (Hosseiny and Moradpour, 2008) highlighted the need for education due to the dynamic changes that affected the developed countries during the past decades and facing the developing countries in recent years.

Furthermore, *quality education* is a useful and effective tool that will encounter the potential problems such as unemployment, recession and poverty that facing all the countries around the world. Many researchers have proved that improving the managerial skills and knowledge of entrepreneur will open the door for the countries to improve their economy and increasing the growth rate, as an opportunity for enhancing the investments and establishment of Bahrain Small and Medium Enterprises (SMEs).

According to Bennett (2002) and Kagaari (2007), the employers are looking for workforce that possess the transferable skills which will allow them to be ready for the continuing changes that happens in business market. Bahrain Training Institute "BTI" as a vocational training center in kingdom of Bahrain has a clear goal to make its trainees capable to fill the vacancies in business market, the qualifications that are designed in BTI are specialized work-related qualifications which allow the trainers to get all the knowledge and obtain all the skills that they need to get themselves ready for employment. BTI has three business programs under the business department umbrella (Human Resources, Marketing, and Accounting program) which are

designed to make the trainees ready for business world.

Moreover, BTI certificates are accredited by "Edexcel" which is UK's largest awarding body operating over 80 countries worldwide¹. Changing in accounting issues have challenged the accounting learning center in Bahrain Training Institute "BTI" to intensely find different techniques to assess the trainees knowledge in the classroom in order to ensure providing the effective learning in accounting which will support the students for their future career in accounting.

Classroom assessment is a method faculty can use to collect feedback about their effectiveness as instructors and gives students a measure of their progress as learners (Cooper, 2005). According to Danielle Mihram (2014), "classroom assessment" rather than summative is a formative approach to evaluation. It helps to increase the performance of student development and the non-availability of fact for determining or grouping students. It helps in providing input for teachers and helps to measure the student development. The main goal of classroom evaluation is providing information's for the board about the students and their learning. These evaluations are formed, administrated and brought to conclusions by the instructors. This process is not new; it has been going on for some time now.

In June of (2001), in a workshop convened by the League, Kay Mac Clenny Participants have identified several suggestions for maintaining momentum for the implementation of students learning outcomes and assessment process. The five suggestions identified were as follows: including students in the process

- publishing the benefits of outcomes
- linking the process to the college's strategic planning
- providing educational opportunities for college staff
- Recruiting curriculum designs specialist because they are effective change agents.

Potential barriers to the implementation of the assessment process include completion among external and internal priorities, lack of resources, impact on faculty workload, issues of pedagogy, concerns about vocationalization of postsecondary education, fears by faculty that assessment would be linked to faculty evaluations, and weakness of students' knowledge.

MacClenny ("Defining and teaching learning outcomes," 2001) made the observation that one of the major barriers to assessing the student learning outcomes was lack of Students understanding. K. Patricia Cross (2004), an initial member of Light's assessment group at Harvard established prominence for the work on community colleges, adult education, and life-long learning. She discovered a disconnect between research on learning and teaching practices in the classroom. She also observed that the researchers were having minimal impact on classroom teaching practices because they were talking at rather than with faculty and were failing to consider teacher experiences at the classroom level. More recently, Cohen (2005) echoed Cross' observation of this disconnect in the publication why practitioners and

researchers ignore each other (even when they are the same person). Cross concluded that assessment of student learning and feedback to students about the results of that assessment could be used to improve both teaching and learning.

Considering the accreditation element which is a part of what has been referred by "triad" (Eaton, 2003; Stoops & Parsons, 2003), as a partnership that is formed as the result of the Higher Education Act of 1956.

Responding to external Accreditation requirements may have created resistance within an institution and limited the capacity of some community colleges to establish meaningful student learning outcomes and assessment processes. This pressure can serve to facilitate or thwart colleges' ability to implement a meaningful student learning outcomes and assessment process

2. Research Problem

The main purpose of the project is to fill the gap and examine empirically the variables affecting Classroom assessment techniques for accounting programs of Bahrain Training Institute (BTI). Covering the following points:

- Identify the current Classroom Assessment Techniques (CATs) used in accounting programs of Bahrain Training Institute (BTI) in the Kingdom of Bahrain.
- Measure the difference between the accounting programs Classroom Assessment Techniques (CATs) in BTI by comparing it with the previous researches and articles reviewed.
- Analyze the level of effectiveness of the Classroom Assessment Techniques (CATs) for accounting programs of Bahrain Training Institute (BTI) in the Kingdom of Bahrain by conducting questionnaires and analyze its results based on the effective recommended techniques reviewed on the research literature review.
- What are the expectation gap encountered by respondents on Classroom Assessment Techniques (CATs) for accounting programs of BTI in the Kingdom of Bahrain based on the collected data by the questionnaires and surveys?

Thus, the study will answer the following questions:

1. What are the CATs used in BTI for the accounting program?
2. Is BTI implementing effective (CATs) in accounting program based on literature reviewed? If no;
3. What are the factors that affecting having effective (CATs) in BTI accounting program?

Several numbers of studies in different countries attempted to discover different classroom assessment techniques however, all those studies discuss and examine the advantages of applying CATs and the recommended CATs, conversely there is a lack from the previous studies that provide a more comprehensive study and examine which factors that affect the effective CATs in vocational training institutes such as BTI.

Heritage and Chang (2012) in their study conclude an interesting question about teachers understanding and use of

¹Pearson education limited website (www.edexcel.com) Accessed 2/12/2013

assessment for formative purposes.

Martinez (2009) stated that there are two factors effecting the classroom assessment decision. The teacher perceptions, second the teachers and student background.

Chisholm (1994) highlighted the need for using the technology in the class to enable the students to get the knowledge and express their feeling and thoughts.

Moreover, he recommended that potential teacher must possess the field experience, familiar with the different methods of assessment and know the language acquisition, in order to get clear picture of student level of understanding and knowledge level.

3. Research Methodology

The study aims to identify the current status of CATs conducted in accounting classes in BTI, what are the different formative assessments that are apply to accounting trainees. It will answer the question about if the CATs are implemented or not and what the reason behind that. For that objective four factors will be tested in order to determine which factors has the influence in the current assessment implemented in BTI.

The population of the study can be categorized into two types: BTI accounting faculty members who includes the instructors and trainers. And the other group is BTI accounting students (Trainees). Using the Slovin's formula (Calmorin 2002) in determining the number of respondents:

$$n = \frac{N}{1+(N e^2)}, n = \frac{226}{1+(226(0.05)^2)} = 150 \text{ samples}$$

Where;

n= sample size

N= population

e= is error margin (.052)

The data shall be primary data that are disclosed training structure and data collected from the distributed survey to the faculty members and students. The secondary data are collected from various online resources; accounting and training articles that are written by different authors, business books and magazines and literature reviews that include different opinions.

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4. Results, Analysis and Discussion: Classroom Assessment Techniques (CATs) in BTI

4.1. Status of the Class Room Assessment Techniques (CATs) in BTI

Table 1. Status of BTI CATs in term of CATs Implementation.

No.	Item	Grade	interpretation
1	BTI identify the weaknesses of the Trainees to decide which CATs to be used in accordance to diverse trainee's requirements.	2	Dis-Agree
2	BTI always plans for the implementation of new CATs in future.	2	Dis-Agree
3	BTI ensures CATs quality, trainee's satisfaction, and high learning outcomes value.	4	Agree
4	BTI customize the well-known effective CATs in order to meet trainee's requirements.	1	Strongly Dis-Agree
5	BTI seeks feedback from and process it to improve their currently used CATs.	2	Dis-Agree
	Average Mean	2	Dis-Agree

The respondents are disagreed that CATs are currently implemented by BTI, but the study positively indicates that the company devoted sufficient attention to planning, development and implementation of some CATs. Nowadays success of any training CATs is not based on multiple implementations, but its suitability with the trainees. According to Rudner, L. and W. Schafer (2002), there is a need to understand the entire range of assessment techniques

and methods, with the realization that each has limitations. It is important to use multiple CATs but in excitement of usage trainees voice should not be lost.

4.2. Level of Effectiveness of the Class Room Assessment Techniques (CATs) in BTI

4.2.1. (CATs) Implementation

Table 2. Level of effectiveness of BTI CATs in term of CATs Implementation.

No.	Item	Grade	interpretation
1	Controlled assessments such as (test and final exam) are best methods to evaluate the trainees understanding.	1	Not Effective
2	Allowing the trainees to write down their opinions of the teaching is very effective techniques.	5	Highly Effective
3	Identifying Trainees weaknesses can help in deciding which CATs to be used in accordance to diverse trainee's requirements.	5	Highly Effective
4	Instructors are using different effective techniques to assess the trainees.	3	Fairly Effective
5	BTI seeks for feedback from the Trainees and process it to improve their CATs.	4	Effective
	Average Mean	4	Effective

The respondents in BTI agree that implementing the CATs for accounting trainees in BTI is an effective assessment tool.

A controlled assessment helps in finding the feedbacks and working on these feedbacks and getting ready for the sessions. Further it helps in checking if the students have

achieved the goals and objectives. According to the Center for Teaching Excellence of the University of South Carolina (2014) they have suggested some popular formative assessment tools for making teaching very effective.

4.2.2. Trainees Capabilities

Table 3. Level of effectiveness of BTI CATs in term of Trainees Capabilities.

No.	Item	Grade	interpretation
1	Communication skills play an effective tool for effective assessment	5	Highly Effective
2	Interested Trainees have the ability to get more knowledge in their field and ask different questions in the class.	5	Highly Effective
3	Interested accounting trainees should only be accepted in the accounting program.	4	Effective
4	Participation is a compulsory requirement of all programs	3	Fairly Effective
5	Stating the trainee's limitations from the beginning can play an effective role in deciding which methods to use in assessment.	4	Effective
	Average Mean	4	Effective

The finding states that effective assessment need capable trainees whose able to communication effectively in class, able to ask different questions when needed and participate to enhance their understanding. Besides, the accounting trainees should be interested in accounting in order to seek more knowledge

Communication makes effective skills such as speaking, listening, writing, and reading. These are the skills that are most important and needed to succeed in classroom. MacClenny (2001) sees that the most effective way of teaching skills is by placing real learning objectives within real environments and is better than insisting that students first learn in the abstract that they will be expecting to supply.

4.2.3. Class Room Contexts

Level of effectiveness of BTI CATs in term of Class

Table 4. Level of effectiveness of BTI CATs in term of Instructor's Competency.

No.	Item	Grade	Interpretation
1	Having non- Arabic instructors make the communication better in the class.	1	Not Effective
2	The higher the instructors experience the better assessment methods used in the class.	3	Fairly Effective
3	Instructors are familiars with different assessment techniques other than common assessment like: (test and final exam).	3	Fairly Effective
4	Instructors are free to adopt different assessments techniques in class based on trainees and subject requirements	4	Effective
5	The instructors are competence in dealing with numerical skills.	5	Highly Effective
	Average Mean	3	Fairly Effective

As the instructors are possess the communication ability and longer their experience the better is the assessment methods in accounting classes. Moreover, as the instructors have the powers to decide which assessment to use in the class it will be effective in implementing the suitable assessment methods based on the trainee understands level. It also gives us indication that different assessment techniques shall be adopted by the instructors and this is

Room Contexts

The classroom context play an important factor in having an effective assessment where labs, equipped classrooms, smaller the numbers of trainees in each class and the adequate time will build positive environment for effective teaching and assessment in the classroom.

A hallmark related to science is consists of laws and theories that must be trialed out with observations. Much of the evidence from these observations is collected during laboratory investigations. According to National Research Council (2006) while reading about science, using simulations via computer, and observing demonstrations can be valuable to teacher. They cannot be a substitute for laboratory investigations by students.

4.2.4. Instructor's Competency

based on trainees and subject requirement as the instructors are competence in dealing with numbers.

According to Kathy Dyer (2013) for which she combined Terry Heick's simple assessment factors that are much simpler to manage with her own and later from the feedback the teacher has to know the limitation of the students and further make changes in their instruction.

4.2.5. Edexcel Requirements (Accreditation Body)

Table 5. Level of effectiveness of BTI CATs in term of Edexcel Requirements.

No.	Item	Grade	interpretation
1	BTI assessments are aiming at analyzing achievement of standards, progression of trainees, the quality of assessments and usefulness of feedback to trainees.	4	Effective
2	Assessment practices within BTI are based on the general principles of criteria-based assessments.	4	Effective
3	The Module Team members are exercising their professional judgment in using a variety of assessment methods that are valid, reliable, sufficient, fair and relevant to the GCs and LOs of the module.	5	Highly Effective
4	The quality department on behalf of BTEC requirements is expressing the power of the ways of assessing the trainees.	3	Fairly Effective
5	Quality department ought to encourages to use different classroom assessment techniques other than: (test, assignment and final exam)	5	Highly Effective
	Average Mean	4	Effective

The accreditation body (Edexcel) is a vital tool to conduct effective assessment in BTI as it will ensure the progress, the quality of assessment and usefulness of feedback for of accounting trainees. Eaton (2003); Stoops & Parsons (2003), realize that responding to external Accreditation requirements may have created resistance within an institution and limited the capacity of some community colleges to establish meaningful student learning outcomes and assessment processes. This pressure can serve to facilitate or thwart colleges' ability to implement a meaningful student learning outcomes and assessment process.

5. Conclusion& Recommendation

Measuring the current status of CATs of accounting programs in BTI, and establishing a study that combines all the factors that affect the CATs for accounting programs was the main purpose of this study.

The data collected from distributed survey among the selected sample accounting trainees and instructors in Bahrain Training Institute.

The study reveals that the dependent variable (effective classroom assessment techniques) was explained by the independent variables (Trainees Capabilities, Class Room Contexts, Instructor's Competency and Edexcel Requirements).

Based on the findings and conclusion of the study, the following recommendations were proposed:

1. Install and implement a feedback mechanism to improve the assessment techniques to meet trainee's satisfaction and award body requirements.
2. Class rooms should be equipped with the latest technological tools in order to ease the information delivery to the trainees.
3. Multi-lingual teachers must be hired.
4. Award body system should be explained very well to the teachers and the trainees in order get maximum outcome of it.

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Biography



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1 Bahrain Training Institute (BTI): a National vocational training institute in the Kingdom of Bahrain

2 Extract from the declaration of the participants in the UNESCO meeting of TVET experts on Learning for Work, Citizenship and Sustainability, Bonn, 2004