

A Comparison between ICSS and SCSS for Accounting Principles Curriculum in Malaysian Secondary Schools

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Abstract: The tremendous changes in Malaysia education system is an initiative of Ministry of Education (MOE) to prepare high quality work force to ensure the nation sustainability towards developed nation by 2020 year. To meet the demands of this mission, the transformation in education system should be done by reviewing the implemented curriculum. A comparison between Integrated Curriculum for Secondary School (ICSS) and Standard Curriculum for Secondary School (SCSS) is an effort to prepare students towards the futuristic skills. The implementation of the new curriculum corresponded to the Malaysia Education Blueprint (MEB) 2013–2025 launched by former Ministry of Education in 2013 to set Malaysia education system at par with international education systems around the globe. Basically, the Accounting Principles as a subject is significant in aspiring and motivating students towards the professional practices. The transformation of the curriculum ensure that this subject remain relevant to the time and fulfill all the requirements of international standards as set by professional accounting bodies.

Keywords: Curriculum, Accounting Principles, ICSS, SCSS, Education.

1 Introduction

Education in Malaysia is a continuous effort towards developing individual potential in a holistic and integrated manner to create a balance and harmony in terms of intellectual, spiritual, emotional and physical (Ministry of Education, 2012b). Education has a direct impact on one' nations economic growth for a long time (Mandilas, Kourtidis, & Petasakis, 2014). Malaysia recent education national plan, the Malaysia Education Blueprint (MEB) 2013–2025 sets as a platform to improve the existing education system, to gear the young generation towards 21st century (Ibrahim, Razak, & Kenayathulla, 2015b). According to Jalil (2016), SCSS improvement

is vital to meet the quality of the curriculum implementation in secondary school stands with international standards as stated in MEB.

Accounting education curriculum is provided as a guide for teachers for effective development of students' knowledge and skills (Dom, 2009). Based on SCSS implementation, students should be able to develop the 21st century learning styles required such as critical thinking, accountability, reflective, practicing ethical work culture, skilled in information technology, promote lifelong learning, have good communication skills through learning meaningful and synergy theory and accounting practices (Curriculum Development Division, 2016b).

On the other hand, the implementation of the new curriculum was adjusted according to the demands of the labour market. The Need for Change of the curriculum impacted teachers' professional development and their competency. For example, the curriculum need to be changed to improve teachers' awareness and basic knowledge about curriculum, knowledge and understanding of theories and practices required in new curriculum and also improve teachers' skills development for discrete behaviours, patterns and strategies. By the improvement of all these aspects, teachers were expected to become a competent professional. Teachers' professionalism is one of the aspects that being revised in order to deliver the new curriculum to the students. Based on the passed literatures, most of the researchers focused on the teacher efficacy as the crucial aspect in the teacher professional development which can improved their teaching practices (Bennett, 2007). According to him, teacher efficacy represents a teacher's belief that teacher can overcome external factors such as the background of the students. He also mentioned in his qualitative study that teachers with a low sense of teacher efficacy operate from an external locus of control, whereas teachers with high sense of teacher efficacy operate from an internal locus of control. However, to overcome the upcoming challenges in the future, teachers need to be competent which comprised the elements of knowledge, skills and behaviours.

2 Literature Review

2.1 Curriculum

The National Curriculum, developed by National Curriculum Development Department has been reviewed periodically in order to ensure a holistic curriculum and its relevance in producing balanced human capital who are able to address and face current and future challenges. Significant factors such as economic, technological, social and political factors are considered in the planning to achieve the goal of education system (Curriculum Development Division, 2009).

Curriculum is a very crucial tool to mould the future generations' success in education (Norhaslina Khairi & Egoh, 2011). Terwel (2003) stated that the curriculum is divided into the terms content, purpose of education programs and also its organization. According

to Dempsey & Michael Arthur-Kelly (2007) there are two important components in curriculum planning – relevance and flexibility. The curriculum used in a class must be relevant to the situation after, current and/or future experience as well as related to school activities, and curriculum must be flexible enough to cater for the differences in terms of interests, needs and strengths of students (Dempsey & Kelly, 2007).

In addition, curriculum is the heart of the education system which includes two major drivers in education system, namely the vision in education and the basic structure or organization in education (Norhaslina Khairi & Egoh, 2011). Ibrahim et al. (2015) stated that curriculum requires a management that involves the responsibility and role of the headmaster or principal related to teaching and learning in school. The importance of curriculum is supported by (Hoch, 2012) that performs various analysis on curriculum. This curriculum planning must consider various things (Dempsey & Kelly, 2007) such as achievable, self-directed to daily life activities, linked to other syllabus areas and connected to future topics.

Every aspect of the curriculum is detailed out in order to be in line with the National Education Curriculum reforms. The aspects listed are content and improvement of content which are in accordance with global trends and international benchmarks. Pedagogical aspects in turn emphasize the approach of learning in-depth, contextual and effectively. Finally, the presence of assessments strengthen the development of continuous learning (Ministry of Education, 2012a). Then, all of these aspects were interpreted by the (Ministry Of Education Malaysia, 2013) into three dimensions, which are; written curriculum, taught curriculum and examined curriculum.

Author / Year	What is Curriculum ?	Interpreted By MOE
Terwell (2003)	<ul style="list-style-type: none"> - Content - Purpose of education programs - Organization in education 	Three Dimensions:- <ul style="list-style-type: none"> - written curriculum - taught curriculum - examined curriculum
Dempsey & Michael Arthur-Kelly (2007)	<ul style="list-style-type: none"> - planning – relevance - flexibility 	
Norhaslina Khairi & Egoh (2011)	<ul style="list-style-type: none"> - vision in education - basic structure or organization in education 	
Ibrahim et al. (2015)	<ul style="list-style-type: none"> - responsibility and role of the headmaster or principal related to teaching and learning in school 	

The dimensions of the SCSS were developed based on the top-performing education systems around the globe as an effort of MOE to establish the standards. Thus, the printed MEB has paved way for curriculum reform international benchmarking. Literally, SCSS is a new curriculum that began in 2013 involving primary and secondary school students. The new implemented curriculum will go through three waves (Ministry of Education, 2012a) until the year of 2025 where the Ministry will evaluate all initiatives that have been made during the first two waves to develop education for the future. Curriculum reform performed by the Ministry are actually influenced by various factors such as achievement of individual students, learning outcomes prescribed by the relevant education authorities and also the specific needs required by some students (Foreman, 2005; Dempsey & Michael Arthur-Kelly, 2007).

2.2 Accounting Principles Curriculum

Accounting Principles curriculum has been revised to enable students to gain the skills required by professional bodies to meet the needs in providing a complete set of accounting records based on transaction or business events in accordance with the adopted Accounting Principles and interpret the prepared financial information (Yunus et al., 2016). Accounting Principles is one of the subjects in Technical Subjects (Ministry Of Education Malaysia, 2013) that undergoing transformation process. The year of 2017 witnesses Accounting Principles and other subjects will be rebranded under the Professional Elective Subject (PES).

The syllabus of Accounting Principles for form 4 and Form 5 is formed based on aspects of accounting theory and practice in different topics of integrated learning. Relevant topics include two areas, namely financial accounting and costing (Curriculum Development Division, 2009). There are 15 topics and it should be learned within two years, where nine topics of accounting sequences and related from on topic to another planned according to the accounting cycle are taught to form 4 students. The remaining six titles later learned when students are in form 5 (Curriculum Development Division, 2009). Accounting Principles as one of the subjects in the Professional Elective Subject (PES) not only offered at the Vocational School under the Vocational Education Transformation Plan but also offered to other secondary schools in Malaysia. For instance, the Religious High School that uses an Integrated Curriculum Dini also offers the Accounting Principles subject for upper secondary students as elective subjects and given the provisions of time teach for two and a half hours during the week (Ministry of Education, 2012a).

This transformation process of implemented curricular systems is the effort of the Ministry so that the direction of technical education remains relevant and able to attract more students to follow the courses in the future. All topics in the Accounting Principles curriculum were coordinated with the contents of learning by London Chamber of Commerce and Industry (LCCI) so that students who successfully meet the criteria contained in the LCCI's syllabus will recognized the certificate of LCCI Level 1 Book-keeping and LCCI Level 2 Book-keeping and Accounts (LCCI, 2010).

Students who obtained its certificate from LCCE stand the opportunity to continue their studies in the field of professional accountants as organized by The Association of Chartered Certified Accountants (ACCA) where students are given the privilege for exemption for a paper of Certified Accounting Technician (CAT 1). This effort is a Ministry of Education initiative to internationalize the Accounting Principles subject (Ministry Of Education, 2013). Besides the partnership with ACCA, Ministry will also strengthen the cooperation with professional associations to enhance recognition and accreditation for this subject (Ministry Of Education Malaysia, 2013). In the meantime, the implementation of the Reviewed Accounting Principles Curriculum is also able to meet the requirements of professional accounting bodies such as 'MSAB, MIA, MICPA and CIMA. Therefore, Accounting Principles curriculum enacted through learning approach and integrated based on accounting practices so that students would be able to apply the acquired knowledge and skills in life and their career.

3 Methodology

This study is conducted to compare between the curriculum implementation of the Accounting Principles subject among the schools based on the previous and the new curriculum. Two major curricular identified, will be compared in this study are Integrated Curriculum for Secondary Schools (ICSS) or *Kurikulum Bersepadu Sekolah Menengah* (KBSM) and Standard Curriculum for Secondary School (SCSS) or *Kurikulum Standard Sekolah Menengah* (KSSM). Questionnaires are used as an instrument to gather data from the samples. Questionnaires present respondents with items or questions asking about their thoughts and actions (Schunk, 1991). Sample study will be selected by probability sampling design (Awang, 2012) using the simple random sampling. These questionnaires will be distributed to Accounting Principles teachers in Malaysian secondary schools as the population. To analyze the data, a statistical technique will be adopted. The Statistical Package for the Social Sciences (SPSS) version 17 will be used to analyze the preliminary data and provide descriptive analyses about thesis samples such as means, standard deviations, and frequencies. As an addition to this method, researcher will conduct the survey to gain information regarding the changes of curricular implemented in Malaysia's education system specifically for Accounting Principles subject.

4 Comparison between Principles of Accounting Curricular in Integrated Curriculum for Secondary School and (ICSS) and Standard Curriculum for Secondary School (SCSS)

4.1 Principles of Accounting during the ICSS implementation.

The drastic changes in the field of National Education have taken place since the end of the 20th century. Implementation of Integrated Curriculum for Secondary Schools (ICSS) began in 1989 (Ministry of Education, 2012). Under the ICSS, all lower secondary students are required to take Integrated Living Skills (ILS) subject or *Kemahiran Hidup Bersepadu* (KHB) as a compulsory subject. This subject consists of core and elective components. The core component is the Design and Technology (Ministry of Education, 2003, 2004, 2005). Meanwhile, Elective Components are Industrial Arts, Home Economics, Entrepreneurship

and Agriculture. Trade and Entrepreneurship component comprises aspects of Book-keeping, trade and entrepreneurship. On the other hand, all lower secondary students are required to learn the aspects of book-keeping.

While in upper secondary level, in addition to core subjects, students are required to take at least two to four elective subjects. Elective subjects are categorized into four groups, the Humanities, Vocational and Technology (VT), Science, and Islamic Studies. In addition, one of the compulsory subjects taken by students from Vocational Groups and Technology (VT) are the Accounting Principles, Trade and Economy. Vocational education directed to the provision of more students to become expert workforce. Vocational Education is more career-oriented than technical department which prepare students for education in universities. However, the number of students enrolled in vocational education in secondary school has been decreasing for the past few years despite the demand from industry for vocational graduates is high and will continue to increase (Ministry of Education, 2013b).

15 topics must be covered in two years of study for Form 4 and Form 5 students with the allocated time for teachers to teach about 280 hours throughout the years. Seven topics were studied in Form 4 and the rest of eight topics will be learnt in Form 5 (Curriculum Development Division, 2009). Common core elements in curriculum known as Cross Curriculum Elements (CCE) or *Elemen Merentas Kurikulum* (EMK) under the implementation of ICSS only covers five elements; languages, science and technology, environment, education, patriotism and moral values (Yunus et al., 2016). Other elements that are available during the implementation of the Accounting Principles is Project Assignment that done by each student who take Accounting Principles subject while in Form 4 and Form 5 as one of the requirements of certification (Malaysia Exam Board, 2013). Project Assignment given to students will measure the students' understanding and ability to master the entire process accounting as well as expose the students to the use of ICT.

The implementation of the ICSS Accounting Principle Curriculum has established eight major goals such as the accountability, critical thinking and reflective and accounting as a fundamental study (Curriculum Development Division, 2009). Reviewed objectives of this subject have been defined by the Ministry of Education: Curriculum Development Division (2009) as in Table 1.

Table 1 Definition of ICSS Accounting Principles Objectives

Objectives	Definition
Accounting as a fundamental studies	Basic education includes the ability to integrate knowledge of the accounting cycle with noble values, manners and ethics in accounting work to understand and assess the performance of the business
Accountability	Responsible to the creator, self, society and the nation on the results and the actions taken
Critical and reflective thinking	Capable of thinking in critical and reflective (flash back) in a variety of business situations by taking a comprehensive approach and assess themselves.
A culture of ethical	Practicing ethical work culture-based nature of the careful, orderly, diligent, timely and in compliance with regulations and can distinguish between creative practices with fraudulent practices.
Knowledgeable in information technology	Capable and skilled at using ICT (internet, basic software and accounting software).
Life-long learning	Promote life-long learning through self-access learning, self-directed and self-assessment.
Communication skills	Skillful in oral communication and nonverbal effectively; able to communicate ideas clearly and confidently. Skills to be a good listener and communicate in interpersonal with civilized, whether in carrying out duties related to accounting or the other.
Meaningful learning approach	Creating meaningful learning by relating the theory and practice of accounting in the authentic contextual approach.

4.2 Principles of Accounting during the SCSS implementation.

SCSS implemented in stages starting in 2017 is the curriculum which will replace the existing curriculum which ICSS (Jalil, 2016). Under the implementation of SCSS, Professional Elective Subjects (PES) Accounting Principles (AP) is an elective subject in the cluster a Humanitarian Profession formulated for Form 4 and Form 5 students in Malaysia Secondary Schools. PES focuses to the needs of changed curriculum and competency-based assessment that refers to standard industry, professional bodies as well as national and international certification bodies (Curriculum Development Division, 2016b). This subject is constituted under the subject of Humanities and Arts Professional or *Kemanusiaan dan Sastera Ikhtisas* which taught for two to three hours a week (Curriculum Development Division, 2016a). SCSS ensures that students fulfill six aspirations; knowledge, thinking skills, leadership skills, bilingual skills, ethics and spirituality, and national identity (Ministry of Education, 2012a).

However, the six main pillars for SCSS frame distinguish between this two curricular (Curriculum Development Division, 2016a). All the six aspirations are needed to produce a balanced and integrated human with critical thinking, creative and innovative. The domain is science and technology, communication, spirituality, attitudes and values, humanity, personal skills, as well as physical and aesthetics. SCSS PES AP highlighted more 21st Century Skills where educators realize that students need more skills than 3 R's (Reading, writing & arithmetic) after their end of school (Ibrahim et al., 2015b). The 21st learning emphasizes critical thinking skills, problem solving, collaboration, innovation, creativity and communication (Curriculum Development Division, 2014).

SCSS Accounting Principles keep the objectives as before during the ICSS implementation (Curriculum Development Division, 2009, 2016b). However, SCSS PES AP has inserted the element of Higher Order Thinking Skills (HOTS) (Curriculum Development Division, 2016b) in accordance with the recommendation of the Malaysia Education Blueprint 2013-2025 that emphasize on 21st century learning style. HOTS defined as students' ability to apply the knowledge, skills and moral values in reflecting for reasoning and problem solving. Ibrahim, Razak, & Kenayathulla (2015a) assumed that the thought is as a cognitive process, an act of the mind which requires knowledge dominated. Thought is considered to be an active process involving several of the operations of the mind. There are four skills of thinking that has been classified by the Curriculum Development Division i.e. critical thinking skills, creative thinking skills, problem solving skills, and decision making skills (Ibrahim et al., 2015b).

In addition, SCSS PES AP also incorporate elements of teaching and learning strategies in the curriculum content to adapt more effective teaching and learning process in the classroom. Self-Learning, Collaborative Learning, Project-based Learning, Inquiry-based Learning, Problem Solving, Mastery Learning, Constructivism, Discovery Learning, and STEM Learning Approach (Curriculum Development Division, 2016b) were the teaching and learning strategies that can be implemented by teachers in the classroom so that students can adopt and adapt in-depth learning. In-depth learning here means enable students to gain experience and acquire high understanding (Ministry of Education, 2012a).

The implementation of SCSS requires students to learn 18 different topics of Accounting Principles. Nine topics will be mastered by students in Form 4 and the balance of nine topics will be learned in Form 5. 105 hours to teach all the contents of the Accounting Principles syllabus to Form 4 students and 122 hours for Form 5 syllabus's contents. The Form 5 students will cover the same Accounting Principles topics of ICSS syllabus contents. Therefore, ICSS and SCSS Accounting Principles topics for Form 5 students maintained unchanged with total of nine topics (Curriculum Development Division, 2016b).

Meanwhile, SCSS upgraded element of School Assessment (Curriculum Development Division, 2016b). This assessment is intended to obtain information about the planned students' progress. Assessment in the Accounting Principles subject involved testing, measurement and evaluation holistically. This assessment is divided into two types which are Standard-based Assessment (SBA) and Project-based Assessment (PBA). The SBA more to the degree to which students are able to dominate their studies based on Performance Standards which has been set while PBA evaluating projects or activities undertaken by students either through the work process or the result of students (Curriculum Development Division, 2016b).

4.3 Summary of ICSS and SCSS comparison for Accounting Principles

The similarities and differences of implemented curriculum of Accounting Principles are shown in the Table 2 below:

Table 2 Similarities and Differences of ICSS and SCSS for Accounting Principles subject

	ICSS	SCSS
	Similarities	
Objectives	<ul style="list-style-type: none"> - Accounting as a fundamental studies - Accountability - Critical and reflective thinking - A culture of ethical - Knowledge in information and technology - Communication skills - Life-long learning - Meaningful learning approach 	
	Differences	
Topic Covered	Form 4 <ul style="list-style-type: none"> - Introduction to Accounting - Account Classification: Asset, Liability, Owner's Equity, Revenue, Expenses, Contra Account - Source Documents - Journal as the Books of 	Form 4 <ul style="list-style-type: none"> - Introduction to Accounting - Account Classification and Accounting Equations - Source Documents - The Books of Original Entry - Trial Balance - Financial Statements Without

	<ul style="list-style-type: none"> - Original Entry - The Ledgers - Trial Balance <p>Form 5</p> <ul style="list-style-type: none"> - Statement of comprehensive income and statement of financial position - Cash Flow Statement - Salary and Wages - The Partnership - Limited Companies - Accounting for Non-profit Organization - Incomplete Records - Introduction to Manufacturing Accounts - Financial Analysis 	<ul style="list-style-type: none"> - Further Considerations - Statement of Corrected Net Profit and Statement of Comprehensive Income - Correction of Error Affected Trial Balance / Not-affected Trial balance <p>Form 5</p> <ul style="list-style-type: none"> - Statement of comprehensive income and statement of financial position - Cash Flow Statement - Salary and Wages - The Partnership - Limited Companies - Accounting for Non-profit Organization - Incomplete Records - Introduction to Manufacturing Accounts - Financial Analysis
Curriculum Content	<ul style="list-style-type: none"> - Integrated Theory and Practices of Accounting - Meaningful Teaching Strategies - Minds-on Skills - Hands-on Skills 	<ul style="list-style-type: none"> - Integrated Theory and Practices of Accounting - Higher Order Thinking Skills (HOTS) - Teaching and Learning Strategies - Cross Curriculum Elements (CCE) - School Assessment
Teaching and Learning Strategy	<ul style="list-style-type: none"> - Case Study - Problem-based Learning - Using of Computer and Accounting Software - Using of Calculator 	<ul style="list-style-type: none"> - Self-learning - Collaborative Learning - Project-based learning - Inquiry-based Learning - Problem Solving - Mastery Learning - Constructivism - Discovery Learning - STEM approach
Assessment	<ul style="list-style-type: none"> - Project Assessment 	<ul style="list-style-type: none"> - Standard-based Assessment - Project-based Assessment

5 Conclusion

The comparisons written in this article are based on the curricular implemented in Malaysia education system. The rapidly changes and development of Malaysia since the independence in 1957 had transformed education field as great as international education systems. Much of the previous studies of curriculum are available, however studies on new curriculum system implementation is still at the early stage. Thus, this article generally compared the past and present curriculum to integrate the comparison between Integrated Curriculum for Secondary School (SCSS) and Standard Curriculum for Secondary School (SCSS) in Malaysia secondary schools. The content of the syllabus remained as it has been. The new curriculum focused on how Accounting Principles prepared the student for the labour market and human capital for this nation. A few elements were added to increase the quality of the curriculum despite the undergoing challenges toward developed Nation by 2020. The elements of teaching and learning strategies, assessments, and higher order thinking skills (HOTS) are believed to improve the quality of Accounting Principles in secondary schools. For future research, the author is interested to study how the implementation of the SSCS in secondary schools by teachers improve and enhance student achievements. Teachers should share the vision of the curriculum changes and improvement, developed awareness on the needs to change, apply creativity and innovation in curriculum delivery in order produce quality accounting education in schools and meet the objectives of the new curriculum.

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