

Implementation Of Outcome- Based Education (OBE) In Accounting Programme In Higher Education

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ABSTRACT

The aim of this paper is to examine the success and challenges of Outcome- based education (OBE) implementation in Accounting Degree Programmes offered by Higher Education (HE). This paper is intended for the practitioners of Higher Education including administrators, academics and those involved in curriculum implementation. The paper begins with the needs for curriculum changes in Higher Education, the rationale of choosing OBE, followed by the discussions on the issues of OBE implementation in. Definitions, evolutions and grouping of outcomes under OBE is analysed for better understandings of the underlying concepts and intentions of OBE. The implementation level of OBE is examined based on the four principles model of OBE; design down, clarity of focus, extended opportunity and high expectation. Survey of literature on OBE implementation is critically reviewed especially on related areas such as employers' feedbacks on graduates, students' achievement in learning outcomes and challenges in curriculum implementation. The literature survey provides information on the strength and weaknesses and critical areas for improvement of OBE implementation. Reports

on latest Accounting Degree Programme revision is scrutinized to identify inputs from various stakeholders and the critical areas to be developed in Accounting Programmes. The significance of each principle towards effective implementation of OBE is discussed based on the descriptors of each principle. Adapted version of Course Experience Questionnaire (CEQ) with nine related constructs will be used as instrument in the study. This paper implies that the level of OBE implementation is best measured through what the students experience throughout their academic years in HE.

Keywords: Outcome-based Education, Accounting Programme Outcomes, Learning Outcomes, Course Experience.

INTRODUCTION

Higher Education (HE) in Malaysia has experienced a remarkable changes over the last ten years as the Ministry of Higher Education (MOHE) emphasised more on students' outcomes and university performance in research and publications as measured on the world ranking system. Competitive graduates defined by new graduate aspirations is to become balanced and holistic individuals with entrepreneurship and other positive values. Training the next generation of leaders is a challenge for HE, preparing graduates who are equipped with the skills of the 21st century. Five major trends which are changing are the digital technologies, access to information, globalization, equity and accountability (Kilbane & Milman 2014). Development of these attributes needs a future focused curriculum. It goes back to the basic of ensuring the students get the best experience in their academic years through whatever a university can best offer them such as good teaching, competitive assessments, well developed skills, good support system and others.

To stay relevant, curriculum transformation has taken place in order to produce quality and competitive graduates. Malaysian Higher Education Ministry has adopted the outcome based education (OBE), a curriculum design which carries the notions of economic growth and markets demands of workforce since 2004. At higher education level implementation is documented for academic programmes accreditation for compliance purposes. Over the years, with the introduction of new educational policies, much have been said about the goal attainment of each policy as a result of inadequate implementation. There are various contributing factors to policy implementation process such as variables affecting organizational functioning, support system, training and technical assistance and others.

OBE is a curriculum design which moves away from traditional content driven curriculum with the intention to produce job ready graduates and meet the demand of economic changes. As a result all HEIs has to comply with the requirement of OBE which includes the curriculum delivery such as methods of T&L, assessment strategy, teaching staff competency and other related matters such as resources and students support system. Various studies has been carried out to analyse the effectiveness of OBE implementation, the achievement of programme outcomes, improvement in students core skills (Chan 2009), and the implementation at institutional level (Harden 2007). These studies produce mixed results.

Students experience in the courses is the actual reflection of the changes that has been implemented. This paper analyses accounting students responses to course experience focusing on the elements of OBE principles; design down, clarity of focus, high expectation and expanded opportunity and that students experience through students learning. The objectives of this study is to examine the implementation level of OBE in Accounting Degree Programmes offered by Public Universities. The implementation level of OBE is examined based on the practice of four principles model of OBE; design down, clarity of focus, extended opportunity and high expectation. These principles is expected to be practiced through the academic and non-academic experience during their studies.

ACCOUNTING EDUCATION

The forecasted growth in the other National Key Economic Areas demand a transformation in financial and management areas. Thus, education of future workforce in financial and business support services need to be upgraded, strength and weaknesses need to be identified and and intervened. Graduates unemployment is an ongoing issue facing the HE. It has become a main agenda of the nation as government allocates more than RM20 million annually to train graduates to enhance their employability. Tracer studies done by MOHE in 2013, indicates only 47.6% of graduates are employed upon the convocation ceremony, 19.9% intend to further studies and the rest are still unemployed at that point of survey. Quality of graduates have been widely researched and debated. Findings of prior studies on employers' feedback for various discipline areas are consistent. Skills found to be inadequate among graduates are communications and language, critical thinking, problem solving and decision making, and knowledge in current issues local and global, ability to apply knowledge, concept in workplace and diversity awareness skills (Hasbullah, S., Mohyin, N. 2014). HEIs are being criticized for not preparing graduates with the right skills and work ready. Graduates employability is one the measurement items in the Key Performance Indicators (KPI) to be achieved by HEIs. Graduate employability is to a certain extend a reflection of the effectiveness curriculum implementation of HEIs, besides other environmental factors.

Prior studies on accounting graduates performance, report findings on employers' feedback which share the same implications; to review and improve curriculum with more emphasis on the weaker skills identified. Among the issues identified are; existence of expectation gap towards the quality of accounting graduates in Malaysia, lacking of industry expert and practitioner in T&L of accounting at university level, to improve T&L quality in accounting by improving accounting teachers professionalism and finally to improve effectiveness of T&L towards students centred learning. Accounting undergraduate programme is facing an ongoing challenge of producing not only employable graduates but with potential of pursuing professional certification. We have long accepted that designing our T&L according to content coverage and having assessment at the end is the way of educating in this discipline. The nature of the types of knowledge in accounting is a challenging factor by itself, with a vast amount of content coverage, very highly conceptual, to be mastered before graduates are expected to have the professional skills. Educators understanding of the principle of OBE is

significant for the success of the implementation of this initiative. OBE emphasis on general and transferable skills which requires a different approach in T&L and assessment, it is not 'business as usual.' for educators. The possibility of educators designing T&L and assessment according to outcomes depends firstly on their understanding of the basic principles, interpretation of the learning outcomes and later how they overcome the challenges to come close to what is expected. All other factors such as educators capacity and resources, time tabling, facilities, technology and others supports the effectiveness of curriculum implementation.

Accounting degree programme provided by Malaysia HEIs has gone through several revision documented as Accounting Roadmaps. A thorough study has taken place at each revision sessions to identify areas to be improved to meet the industry and regulatory demand on the graduates professionalism in the study. Currently Accounting Roadmap 3 is being used as guidelines in the implementation of accounting degree programme in Malaysia. Accounting Roadmap 3 identifies seven major issues in accounting education in Malaysia, these issues arises from different aspects, such as policy, planning at macro level, and curriculum delivery and assessment at micro level. At macro level issues identified are; the government policy as reflected in higher Education Strategic Planning, absence of continuous monitoring on accounting programmes as required by Report Of Observance Of Standards And Codes by World Bank 2012, and the need to support the Malaysia Education Blueprint. Four out of seven major issues identified by the Accounting Roadmap 3 is at micro level which is T&L of accounting. The Accounting Roadmap 3 identified twelve Programme Learning Outcomes (PLOs) as standards to be achieved by accounting graduates. An analysis on the types of outcomes shows that there are two different types of outcomes; the first six skills is referred to as Accounting Disciplinary Skills and Knowledge which is skills related to mastery and application of the content knowledge. The next six skills is categorized as Practical Competence a similar concept of work skills, generic skills and soft skills. The need for different method of delivery and assessment is obvious as one analyses each of the programme outcomes.

The effectiveness of OBE implementation depends largely on the quality of T&L. To a certain extent quality in T&L has been addressed through implementation of some new T&L methods in accounting classes. Initiatives towards Student Centred Learning (SCL) in accounting classes such as the use of case study and Integrated Case study, Problem Based Learning and IT application has been applied. Some adjustments has been made at structure level to require a minimum of six months of industrial practice, using English as a medium language in T&L and continuous improvement of curriculum according to changes in accounting environment such as FRS, taxes and accreditation by agencies such as MQA, ACCA, CIMA. Feedbacks on quality of accounting graduates from stakeholders as documented in the Accounting Roadmap 3, from agencies such as Public Service Department, Economic Planning Unit and professional bodies are consistent and indirectly aimed towards T&L related factors such as; unsuitable programme learning outcomes, teaching methods used do not emphasis on development of critical skills such as communication, ability for analytical and critical thinking and creativity and innovation skills. The accounting curriculum is found to be not regularly updated to keep face with the changes in the business environment, and lack of industrial exposure among accounting

lecturers. Accounting discipline is highly regulated and controlled by standards profession, in which curriculum implementation posed a great challenge to academics. Choosing the right TLAs to meet the intended outcomes is challenging. Too much to be covered in such limited time is the normal complains in teaching accounting. Accounting syllabus covers from the lowest skills in accounting that is record keeping to the highest level of using all accounting knowledge and skills as a decision making tool. Under the current curriculum framework, or OBE, the skills expected is more of transferable skills or work skills with strong content knowledge to be built into the undergraduate years.

LITERATURE REVIEW

The demand for competitive graduates which is economically driven is a major force on HE to relook at the focus of the curriculum. The traditional content driven curriculum seems to be insufficient and unable to meet the market demand of graduates. The establishment of Malaysia Qualification Framework (MQF) comes with a new curriculum design known as outcome based education (OBE). What is OBE? OBE is a process of curriculum design, teaching, learning and assessment that focuses on what students can actually do (i.e., learning outcomes) after they are taught. It attempts to embrace learning outcomes with the knowledge, skills, attitudes and values that match the immediate social, economic and cultural environment of society. OBE is a system that make what and whether students learn successfully is more important than how they learn it (Lawson & William 2007). The emphasis is on students success including evidence which is found lagging in US students achievement (Spady & Marshall 1991).

The evolution of OBE as discussed in (Biggs & Tang 2007), comes in three distinct versions; the earlier intention of OBE by Spady (1994) introduced to a group of disadvantages students not able to follow the standard disciplines, he set up realistic targets for them to achieve including general humanistic values; second stage of OBE is designed for quality compliance, market and management oriented termed as accreditation which is assessed at institutional level (Ewell 1984; Miller and Ewell 2005). The outcomes at these level are grouped under knowledge, skills, values or graduate attributes; the third version is outcome based teaching and learning (OBTL) which originates in the Dearing Report (1997) which outcomes are designed to enhance teaching and assessment, which translate to how well students have learned what is intended for them to learn. It does not refer to the list of content to be covered in certain time. OBTL has three essential features; state the intended outcomes of the course, tailored or align teaching to increase the outcomes achievement and lastly to assess the achievement of outcomes. Constructive alignment is the term used by Biggs which means systematically aligning the T&L activities, assessment tasks and intended learning outcomes. This is in line with the classic Bloom Taxonomy which classify outcomes in three different forms; cognitive, affective and psychomotor and the outcome achievement at various levels. OBE process follows the concept of 'constructive alignment' (Biggs & Tang 2007), a learning environment that supports the learning activities towards achieving the intended outcomes. OBE principles can be analysed in three (3) versions; the first version is developing the four

principle of OBE by Spady (1994); second version is ensuring accountability, which requires quality measures, metrics or performance indicators, typically defined as inputs, outputs or outcomes; the third version is on enhancing teaching and learning which requires instructors to select instructional learning strategies that will help students to gain the desired skills, knowledge and values, and subsequently choose assessments that are constructively aligned with the ILO and provide evidence of achievement (Nicholson 2011).

Rational for application of OBE as a curriculum design in our education system clearly shows that OBE concept answers to the demand of social, economic, management, International trends, education, training and lifelong learning and political reasons (Jonathan & Yusof 2001). The term OBE refers to the curriculum design where the graduates attributes becomes the objective to be achieved by a programme and it has to be mapped against the content, delivery and assessment better known as curriculum alignment. Traditionally the focus is on the content delivery, as opposed in OBE the outcomes can be categorized into different groups, mainly the generic outcomes, specific skill sets and finally the content attainment. (Spady 1994) has outlined four major concepts of OBE curriculum design which make it a practical in producing market demand graduates. Spady's (1994) concepts are "design down" in curriculum meaning mapping the curriculum needs based on the desired graduate attributes; secondly is the concept of "clarity of focus" refers to focusing of the resources towards the desired outcomes; thirdly is "high expectation" which refers to providing challenging tasks to students to maximize the outcomes; and lastly "expanded opportunity" which refers to the opportunity given to students to demonstrate their ability. The concept of "expanded opportunity", provides resources such as time, method, operational principles, performance standards and curriculum structure and attainability as a guide in expanding students opportunity. It promises high level of learning for all students based on the achievement of clearly unambiguous outcomes with consideration to the appropriateness of each learner's development level and assuring active and experienced-based learning (Eldeeb & Shatakumari 2013)

Challenges in implementing OBE has been discussed by various researchers Evans & King (1994) in an interview with 300 stakeholders concluded that implementation of OBE generally requires a restructuring of the entire educational system. However they believe that OBE appears to benefit low-achieving students while having questionable effects on high-achieving students. Earlier, Applegate (1992) has indicated that OBE adoption shows higher students achievement. However, the mechanical process of pursuing outcomes without the deliberate revision of the pedagogy, attitudes and forms of assessments fails to attain the continuous improvement concept that OBE implies. Class size, expectations of learner characteristics and reality, teaching practice and evaluation, student motivation were the most commonly discussed challenges in OBE implementation at course level (Akhmadeeva, Hindy & Sparrey 2013). SWOT Analysis of OBE done by Hejazi (2011) indicated that OBE is an effective tool for faculty, programs, and departments to obtain better results, it reflects a shift in language and in power in the social role of higher learning. The opportunity is, it will lead to greater efficiency and quality in teaching and learning. However Hejazi (2011) indicates

compliance to quality assurance as a weakness. Possibility of OBE to produce a mechanistic view of T&L is considered a threat. Eldeeb& Shatakumari (2013) finds the same pitfalls in OBE implementation that is the ambiguous setting of certain outcomes that hinders student achievement and teacher contribution in the curriculum, the teachers' unawareness of the curriculum outcome will limit the collaboration to reach a common goal; and the improper assessment tool that doesn't consider the variability in student's achievement.

There are two major types of outcomes in OBE, as defined by Killen (2000). The first emphasises on measurement of coursework, examination results, rates of course completion and employment upon graduation, while the second performance indicator is less tangible, commonly required the learners to express what they have learned and capable to perform as a result of completing their education. It places greater focus on long-term outcomes leading to the future career success of the learner. Though it has been quite sometimes since OBE is implemented in HE, there are still some unresolved issues at the implementation level. Findings of studies on OBE implementation does indicate some strength in certain areas but does not confirm that the four principles of OBE is well implemented (Harden 2007; Chan 2009; Mohayidin, G., Suandi, T., Mustapha, G., Konting, M., Kamarudin, N., Man, N., Adam, A., Abdullah, S. 2008; Lixun 2009; Akhmadeeva et al. 2013). Previous studies on students achievement in OBE has covered many disciplines with mixed findings, research on the achievement of programmes outcomes of engineering graduates (Arshada, Razalia, & Mohamed 2011), meta-analysis study on empirical evidence of programmes outcomes achievement in OBE (Yusoff, Y., Ahmad, N., Yasin, R., & Tawil, N. (2014), Mandilas, Kourtidis, & Petasakis (2014), Maelah, Mohamed, Ramli & Aman (2014) confirmed some strengths in students achievement in OBE with some challenges and limitations of the OBE implementation. Maelah et al. (2014) compares responses from three groups; professors, employer and students on the importance of accounting skills, findings reveals that the professors rated importance of content knowledge highly as compared to employers and students. On the other hand, generic skills is highly rated by employers such as social skills and participation skills, compared to the other two groups. These studies highlights the need to strengthen competency development within undergraduate business education and to reform curriculum undergraduate studies. Implementation of OBE in Universiti Putra Malaysia share the same findings which shows the highest score is on providing knowledge to student, which is cognitive based compared to achievement in affective and psychomotor outcomes. Measurement on achievement of soft skills, finds a lower mean in achievement of managerial and entrepreneurial skills among the students compared to the other generic skills (Mohayidin et al. 2008). Quite a number of researches on OBE focused on the achievement of programme outcomes as perceived by employers and graduates. Yusoff et al. (2014), meta-analysis studies on 20 published studies with 16160 numbers of samples on students achievement shows large effect size, average of 1.57 based on students achievement of programme outcomes (PO) and learning outcomes(LO). However there are also contradicting findings in a study to identify the effectiveness of OBE implementation, despite the efforts made by departments to cater for OBE, only specific positive learning behaviours were identified among students, whereas their core competencies were not in any way statistically proven to be in a more advantageous position than those with

less or no exposure to OBE (Chan 2009). Class size, expectations of learner characteristics and reality, teaching practice and evaluation, and student motivation were the most commonly discussed challenges in OBE implementation (Akhmadeeva et al. 2013). For a successful implementation of OBE program collaborative effort from administrators, educators, parent, teachers and students should be sought to assure a successful planning and implementation and to guarantee commitment and decrease resistance. The basic characteristics and principles for OBE implementation would include; a clear institutional endorsed mission statement that reflects commitment to success for all the students and provides the means for translating that commitment into action; clearly defined 'exit outcomes' that issued to articulate the curriculum framework of the program and that convey what students must demonstrate before they graduate (Akhmadeeva et al. 2013). It has been stated much earlier that for a successful OBE implementation, clear teaching objectives and predefined expectations may inspire students to become smart investors in their future by being creative and innovative thinkers. In order for successful learning to happen, teachers must use a variety of instructional methods, both direct and "student-centered"; provide a variety of opportunities for students to practice new knowledge; help students bring each learning episode to personal closure so as to show them where this new knowledge will lead (Killen 2000). Imelda (2014) finds that the OBE instructions received its great extent of impact in terms of the respondents' behaviour during the instruction and their performance after the instruction. This entails that it is probable and beneficial to continue with the use of OBE. This also indicates that the students tend to be more productive after instruction. Despite the mixed findings on programme outcomes achievement, issues of graduates quality, competency and employability still top in the list of the national agenda. OBE is introduced in the system due to its principles and premises which provides a path in shaping the graduates.

Research Instrument

The Student Experience Questionnaire (CEQ) developed by Ramsden in 1994 is adapted in this study. It intends to get feedback on student experience of academic programmes, the support system of the University in general with items related to implementation of OBE principles added to the list. Implementation OBE according the four (4) principles of OBE; design down, clarity of focus, high expectation and expanded opportunity, should be able to provide a learning experience which placed learning outcomes achievement as the focus of all academic activities. The CEQ measures the four principles of OBE embedded in the nine dimensions of course experience; good teaching, clarity of focus and standards, suitability of workload, learning resources, suitability of assessment, learning community, graduate quality, students supports, generic skills and overall satisfaction. Modification is made on the original 25 items in five scales, including an overall satisfaction item. Items containing the elements of the four principles of OBE, is merged into the questionnaire to gain students' individual experiences in OBE. Table 2 describes the definitions of the four OBE principles and the sample items that fit each descriptor.

Table 2: Instruments for this study is developed using the four (4) principles of OBE by Spady (1994) embedded in Course Experience Questionnaire

Dimensions of Four Principles in OBE (Spady 1994)	Definitions	Descriptors	Sample Items
Clarity of focus	All teaching and learning activities must be related to program objectives and course LOs. There are various ways in reaching the outcomes. Clarity of focus helped in instructional planning by establishing clear picture of their expectation to students on what they should be able to perform at the end of the course. This demonstration of success become priority in instructional planning. The outcomes become the starting point of the curriculum. The course should begin with teacher explaining and modelling the expected	Clear picture, clear intent, performance demonstration. Fundamental purpose, top priority, perfect match, bottom line, model it, starting point, day one, no surprises	Makes the students aware of the performance expected in the course Give me a sense of direction and what is expected of me in this course Provide clear explanation at the beginning of the semester on the implementation of the course and evaluation strategy Clearly explain the learning outcomes to be achieved at the beginning semester The course provides activities which developed my specific skills. Problem-solving skills Oral and written communication skills Teamwork skills Ethical and moral skills Leadership skill The value of social responsibility

	outcomes.		Grade awarded is a real reflection of my achievement
			I am given opportunity to demonstrate my skills through various activities
Expanded opportunity	Provide opportunity to allow students to demonstrate achievement in variety of ways. Time, methods or technique and repeats are the variables that should be allowed as long as the outcomes is achieved. Equally important are the three (3) premises of OBE as stated in Spady (1994); all students can learn and succeed, but not on the same day in the same way; successful learning promotes even more successful learning; schools control the conditions that directly affect successful school learning.	Time, methods and modalities, operational principles, performance standards, curriculum assess and structuring	<p>Provide a variation in assessment methods to improve opportunities for students to perform well</p> <p>I am given opportunity to demonstrate my skills through various activities</p> <p>Variations in TLAs help me to develop interest in the course</p> <p>Diversify assessment strategies to provide opportunity for students to demonstrate their ability</p>
High expectations	Provide a challenging and	Raising standards of acceptable	Provide a model / example of the best assignments so

successful learning experience. High standard of achievement should be set to drive students performance.

performance, eliminating success quotas, increasing access to high-level curriculum

that students understand what is expected of them for this course

Question tests / examinations require higher-order thinking

provide a clear assessment rubric for me to understand the standards expected

The assessment was challenging and requires high level of skills

have high expectation on students based from the grade given

Design down The flow of curriculum should be from the broader outcomes to the specific. Assessment should be intergrated in a coherent manner.

Consistently, systematically and creatively, design down from significant culminating outcomes to establish the enabling outcomes on which they depend, replace or delete the discrete outcomes that are not significant enabling components for your culminating outcomes.

The course materials were clear and concise.

Course materials were relevant and up to date students.

Instructional technology is used frequently in this course

Some teaching and learning activities is provided online for this course

Learning materials used in the course provide exposure to real situation

DISCUSSIONS AND CONCLUSION

It is expected that all the four principles is being practiced at a fairly same level. 'Design Down' refers to consistency, systematically, coherently design down from significant culminating outcomes. In practice this principle is reflected in the support system such as the relevancy of the courses, library resources, course materials, use of technology in T&L, IT facilities, welfare, academic advisory, counselling and facilities that encourage collaborative work. The flow of curriculum comes from the broader outcomes to the specific and assessment is integrated in a coherent manner at a moderate level. Based on the literature review, implementation of the four principles is still at an average level considering the initiative of curriculum change has started in 2004 and implemented by all academic programmes since 2008. It is an indication that the the four principles is practiced at a moderate level not to the full extent of its philosophy. Prior studies on OBE implementation such as Chan (2009), Lixun (2009), Akhmadeva et al. (2013) finds mechanical process of pursuing outcomes without deliberate revision of pedagogy, attitudes and assessment strategies fails to attain the continuous improvement concept that OBE implies.

Using CEQ as a based instrument allows more details of course implementation. Good teaching shows item 'educators are clear in explanation of teaching and learning'. The construct of graduate quality is a good indicator of clarity of focus in OBE design. What do you expect of a graduate who does not have a broad overview of the field of study, what skills could possibly be important to be learned or students who don't feel belonged to the organization. A good course experience geared students towards performing the best and achieve the desired outcomes which is the aim of OBE. Students course experience provide a valuable insights into important level of supports that promotes students learning. Though OBE as curriculum design focus on the outcomes rather than the process, one can't deny the significant of a quality process towards outcome development. Course outcomes are defined in knowledge, values and attitudes to be demonstrated at the end of the course. Course outcomes is significant indicators of programme outcomes as the achievement in courses outcomes become building blocks towards programme outcomes.

University initiatives in providing opportunities to support students academic experience, through co-curricular, learning community and providing relevant learning resources is seen as strong support system for students achievement in programme outcomes. Students have their ways in making their grades without being so dependent on the course activities or it could be the assessment strategy does not really match the learning outcomes of the course, these situation could impaired findings in the case of measuring OBE implementation level. Correlation between OBE implementation and the overall satisfaction of the course indicates that students appreciate a course which is clearly planned and systematically guide them toward achieving the intended outcomes.

The limitations of this study is it depends on students interpretation of the questionnaire on what they experienced throughout the accounting course. It could be subjective and subject to personal view. Suggestions for further research is to use interview

method to get information from management side on principles that require management commitment such as design down and expanded opportunity and document analysis on the assessment to get a better understandings on the expectation of lecturers on the courses.

OBE has been accepted for more than a decade as a system of education delivery in HE. It shows that students are clear on skills to be assessed and the attributes they should have at the end of the accounting programme. Accounting as a discipline highly related to business and corporate world, is expected to produce graduates who are capable of using the technical and disciplinary skills for effective decision making and demonstrate a high level of practical competence. Accounting Education needs clear path of 'designing down' the curriculum by including the industry actively in curriculum review and monitoring. The 'clarity of focus' needs to be matched well with the intended outcomes which is regularly updated with the industry. 'High expectation' shows that mediocrity is not acceptable in students performance. High expectation leads to 'Expanded Opportunity', where students should be given opportunity to improve and developed through suitable and authentic assessment strategy. To conclude, industry active involvement is critical as curriculum input, to be able to clearly defined the exit outcomes. Multiple instructional and assessment strategies that provide opportunities for each student to perform by allowing adequate time and support for them to reach their potential are among the key factors to elevate the implementation level of OBE in Higher Education.

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