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DIGITAL TRANSFORMATION, COOPERATION AND GLOBAL INTEGRATION IN THE NEW NORMAL

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IMPROVE THE QUALITY OF TRAINING THROUGH IMPROVEMENT OF STUDENT TESTING AND ASSESSMENT – CASE IN ACCOUNTING BRANCH, UNIVERSITY OF ECONOMICS AND FINANCE

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Abstract

Testing and evaluation is one of the important activities in the training system. The results of the test and assessment of learners are the basis for measuring the effectiveness of teaching methods, the progress in the learning process of learners, and at the same time an important basis for evaluating quality improvement. quality of a training program. Given the important position of the test and assessment of learners in ensuring the quality of the curriculum, the development of appropriate and effective assessment processes and methods is one of the important tasks. of higher education institutions. This article aims to share about the current status of student assessment and testing being applied at the Accounting Department under the Faculty of Finance and Commerce of the University of Economics and Finance in Ho Chi Minh City. Through the article, the author will also present the strengths and shortcomings when applying methods of testing and evaluating learners in the Accounting Industry, thereby offering solutions to improve This work will be carried out in the near future to ensure the quality objectives of the training program

Keywords: *Testing; Evaluation; education program; quality improvement*

1. Introduction

Examination and assessment is one of the 11 standards for evaluating the quality of training programs at higher education levels issued by the Ministry of Education and Training according to Circular 04/2016/TT-BGDĐT. The results of the test and evaluation help the faculty and the school determine whether the training goals are appropriate, whether the teaching of the lecturers is successful or not and the learning process of the students is effective or not. Therefore, the assessment test is not only a tool to assess the quality of training, help to classify students, but also a motivation to motivate teachers and students to teach and learn better. In order to test and evaluate effectively, it is necessary to build a system of tools, means and processes to reflect the learning results of students as well as the training results of the school in a comprehensive, accurate and transparent manner.

Test and evaluation results are only valid when the assessment is carried out in a full, comprehensive, fair, and correct manner with the real capacity of the learners and the corresponding necessary output standards are measured. with each course. The assessment needs to be compared on important scales such as input assessment, learning process assessment, output assessment and is performed professionally, in accordance with the level of achievement of the output standards in the field. at any point in the learning process. In order to meet the goal of training high-quality human resources for the society, the trained product (after graduation) must fully meet the recruitment criteria of the enterprise, including:

skills and attitudes, according to which the testing and assessment methods developed and applied also need to ensure that learners' progress is assessed and measured in all three criteria.

In the context of the constantly changing world, this leads to certain changes in the priority ranking of candidates in terms of knowledge, skills and attitudes. According to UNESCO, three components of human capacity are: Knowledge, skills and attitudes, in which the following two factors belong to life skills that play a decisive role in the formation of personality, bravery and character. a person's professionalism. Based on survey data, UNESCO has ranked the importance of factors in assessing a person's capacity as follows: Attitude and Skill is about 85%; Knowledge is about 15%.

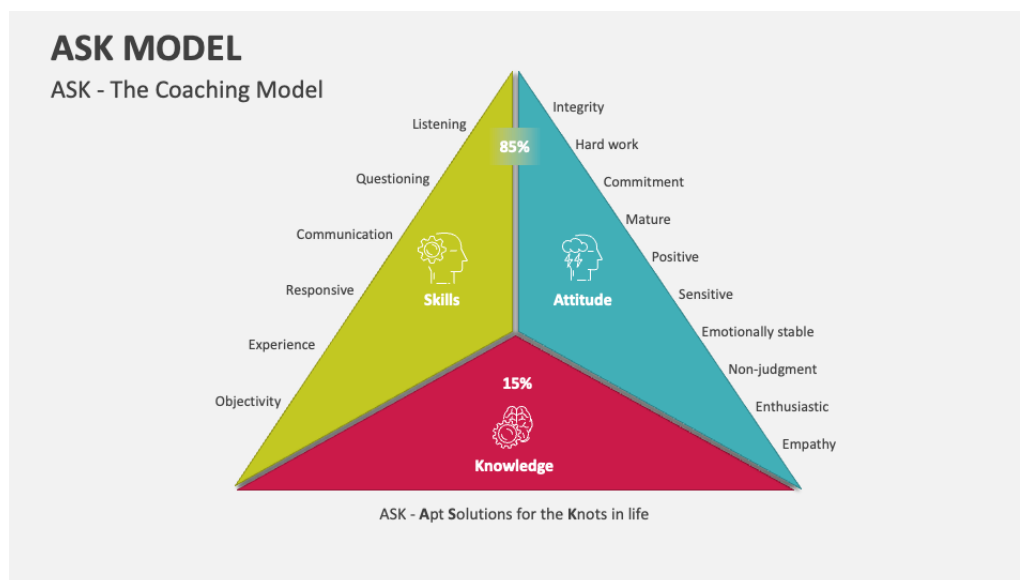


Figure 2: Ask Model in traning and coaching

From the changes in the point of view of recruiting and evaluating staff capacity in enterprises today, this requires that the training and assessment of learners' capacity must also be constantly improved to focus on more on training and assessing learners on skills and attitudes, instead of the current methods of testing and evaluation, which mainly focus on criteria of learners' knowledge.

Stemming from the importance of testing and evaluating learners in achieving the goal of ensuring the quality of training programs, along with the spirit of constantly sharing and learning from each other in education and training. In this article, the author will, in turn, present the following contents: (1) sharing about the current status of student assessment being applied in the Accounting major - University of Economics and Finance HCMC; (2) Some strengths and weaknesses still exist when implementing and applying methods of testing and evaluating learners in the Accounting Industry; (3) Some suggestions to improve the quality of testing and assessment of learners in the coming time and finally some conclusions.

2. Actual situation of assessment of learners at the accounting major - University of Economics and Finance, Ho Chi Minh City.

The assessment of learners is being applied by the accounting major of the Faculty of Finance and Commerce, fully complying with the required criteria in measuring the quality of training programs such as: (1) The assessment method is designed. ensure compliance with output standards; (2) The regulations on testing and assessing learners are clearly and publicly communicated to learners; (3) Methods of assessing learning outcomes are used in a variety of ways, ensuring validity, reliability, and fairness; (4) Student assessment results are guaranteed to be provided in a timely manner to learners; (5) ensure that

learners always have easy access to the units in charge when complaints about assessment results occur. Specifically, each criterion being implemented by the KT sector is as follows:

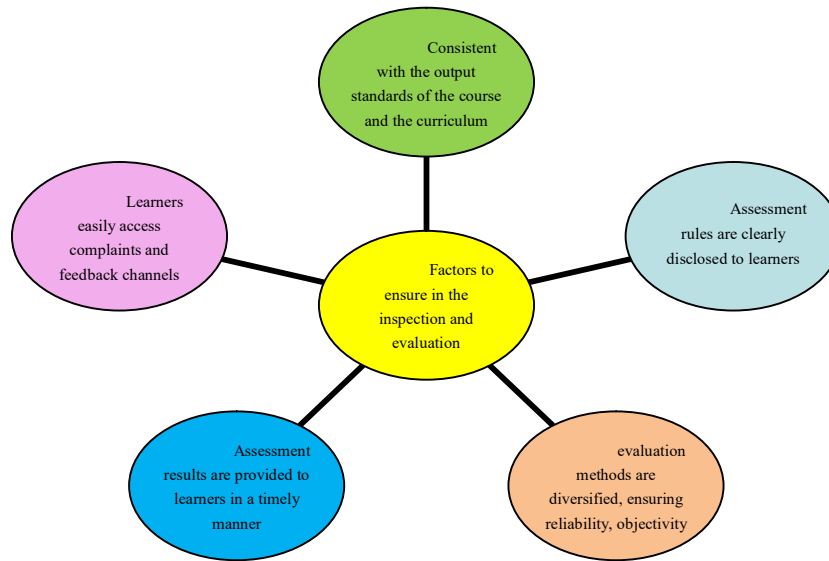


Figure 2: Guaranteed criteria in testing and assessing learners

2.1 The method of assessing learning outcomes is designed in accordance with the level of achievement of the output standards

It is important in the design of methods to test and evaluate learners to ensure the suitability for each module and each discipline in order to maximize learners' capacity, thereby meeting the goals of each subject. output standards of the course and of the entire curriculum. Based on the output standards to be achieved for each module, at the beginning of each semester, the accounting major will hold a professional meeting to discuss and evaluate the suitability of each test and assessment method. After the meeting, the industry will agree on the methods of student assessment that need to be improved for the new semester. The basis for the industry to make improvements and innovation in assessment methods is based on data analyzing student results of these modules in previous semesters, and at the same time based on survey results on learners' opinions. on the appropriateness of testing and assessment methods in each semester. Thus, the assessment methods will always be analyzed to improve over the course of the semester, and at the same time, the teaching methods will also be changed to be more and more suitable with the new conditions.

2.2 The regulations on assessing learners' learning outcomes are clear and publicly communicated to learners.

The clear and timely dissemination of regulations on testing and assessing learners in each module and in the entire training program plays an important role in helping students proactively plan and study appropriate methods. fit. Because of the important nature of information transparency, the University and the Faculty both publicize the regulations on testing and assessment of learning results on communication sites familiar to students such as: online learning information page. LMS online, training room website, faculty website, homeroom activities.

In the accounting industry, before entering the new semester, the Department organizes a meeting of all lecturers (including full-time lecturers and visiting lecturers) to stipulate that lecturers must conduct activities clearly and specifically. about methods of testing and assessing learners right in the first lesson.

These contents and methods also need to be put on slides and posted on the LMS site for students to access throughout the learning process. At the end of each semester, the Department will rely on the results of a survey of learners' opinions on the public content of the examination and evaluation regulations made by the Center for Quality Assurance of the University and sent to the Faculty for approval. The survey results are sent back, the Department/Faculty will promptly remind the lecturers who have not effectively implemented the content of this regulation in order to continue to learn from experience and improve for the following semesters.

2.3 Methods of assessing learning outcomes are diverse, ensuring reliability and fairness.

Based on the general regulations and guidelines issued by the University on teaching methods, testing and assessment of learners, the industry conducts a professional meeting to agree on the selection of teaching methods and to test and evaluate. suitable for each module in the curriculum. After being selected, the test and evaluation methods will be fully and clearly presented in the description of the training program of the industry with a matrix reflecting the compatibility of each method with the objectives of the training program. The entire document will be publicly available to stakeholders including faculty, students and employers to coordinate monitoring of implementation.

To ensure reliability, the final exam questions must be consistent with the course content specified in the program and in the detailed outline. The issue of exam questions, security of exam questions or taking from the bank of exam questions, organization of the exam is done according to the process.

To ensure the objectivity, accuracy and fairness of the students' exam results, the test scores and answers are publicly announced on the student's personal Portal and the class's E-learning page. During the learning process, students have the right to complain about the progress scores to the lecturer in charge, if not resolved satisfactorily, students can reflect to higher management levels such as faculty leaders for approval. assist in handling complaints objectively and fairly.

2.4 Assessment results are promptly feedback to learners to improve learning.

In the training process, timely feedback on the assessment results of learners is of great value in improving learning and arranging learners' learning plans. When knowing the results of the course assessment early, students can actively arrange time to arrange a specific personal study schedule for each semester, register for the next semester, re-register for the courses. unsatisfactory results in order to improve learning outcomes and proactively plan their studies to graduate on time or on schedule.

For progress assessment, midterm test, the results are announced by the teacher in class after the test and before the end of the course. As for the score of the final exam, the training department (Department of Education) announces the test scores for students up to 10 working days after taking the corresponding subject. The examination room (P.KT) publishes the answers to the exam subjects on the website no later than 1 week after the end of the exam so that students can compare and complain (if any).

2.5 Learners have easy access to the performance complaint process.

For progress scores and midterm grades: Students have the right to complain about the assessment results directly to the teacher in charge of the course when announcing the grade in the class at the end of the lesson. Teachers are responsible for announcing grades and answering students' questions (if any). If for some reason, the student is not present and does not know the assessment results, the student must contact the teacher about the assessment results themselves. After the teacher has submitted this scorecard to the School (Department of Management, Department of Education), students will no longer have the right to complain about these score columns. During the review period before the semester exam, students are responsible for monitoring the results published on the school's training portal, if there is any difference

between the published scoreboard and the entered score, stored in the academic management system, students are responsible for notifying and requesting the P.DT to re-check and reply to students about the test results. P.DT adjusts the student's score deviation in the following cases: There is a discrepancy between the original scoreboard of the teacher and the data stored in the training management system; have additional results, adjust the teacher's score in the time before the beginning of the end-of-course exam. All procedures for complaining about student evaluation results are publicly announced by the school through many different information channels such as: Training room website, student portal page and in homeroom activities, if Students who do not understand the process will be explained by the teacher.

3. Some strengths and weaknesses still exist in the test and assessment of learners in the Accounting Industry.

3.1 Some strengths in inspection and evaluation work

Firstly: The school fully promulgates regulations and procedures, clearly stating the regulations on responding to students' learning assessment results. These regulations are published publicly on the media of the Faculty/School. The timely assessment results feedback helps students know to improve learning.

Second: The application of test and evaluation forms is always discussed carefully by the industry in professional meetings at the beginning of each semester to ensure that each module has many lecturers participating in teaching. using the same method of assessing learners to ensure objectivity and fairness.

Third: Every year, the industry reviews the training program to adjust and update new issues to meet the actual needs of the labor market. Through the reviews, the industry also discussed professionally the issues that need to be improved in teaching methods, thereby improving the methods of assessing learners to be more and more appropriate.

Fourth: The learning outcomes of learners are regularly monitored periodically with the close supervision of many related units such as: Training room, academic support center, faculty, industry. This helps to early detect students who are having problems in learning so that they can promptly participate in support to improve student outcomes.

Fifth: The industry constantly creates extra-curricular academic playgrounds such as: stock market competition, financial accounting Olympic contest, computer talent contest in the field of accounting; practical thematic sharing sessions from businesses....this is an ideal environment for students to practice skills and expand their practical knowledge to meet the output standards of the training program.

3.2 Some Weaknesses in inspection and evaluation work

Firstly: The use of E-learning system and technology-related tools in testing and evaluating learners is still limited in some lecturers. Specifically: The implementation and submission of assignments on the elearning system, the construction and use of question banks on elearning as well as on other technology software have not been widely applied in the accounting industry.

Second: The current assessment is still mainly based on the content approach, in which most tests and assessments are still focused on assessing learners' knowledge, not much on assessment. skills and attitudes in each module.

Third: The current assessment and assessment of learners mainly focuses on the assessment of each module, while the role of extracurricular academic playgrounds in developing students' skills and attitudes. students are not yet assessed and reflected in the student's output standards.

Fourth: The current supervision of students' testing and assessment activities and midterms is not tight. Specifically, the criteria used to evaluate group work, the criteria for assessing the presentation skills and the forms of grading the student's progress are mainly determined by the lecturer in charge of the course,

which leads to Many lecturers score the process and midterm scores loosely, not ensuring the correct assessment and classification of each student's level.

Fifth: The control of the content of the exam structure of some modules according to the proportions of easy, medium and difficult sometimes has not been reviewed in detail, so it leads to the final exam questions of some unclassified courses. correct student performance.

Some suggestions to improve the test and assessment of learners.

Based on the remaining points in the implementation of the test and evaluation of learners in the accounting profession, and at the same time to make continuous efforts to improve and improve the quality of training in general and improve the quality. testing and assessment of learners in particular. Below, the author would like to make some related suggestions to improve the testing and assessment of learners as follows:

Firstly: Strengthening training sessions on the design of testing and assessment methods for lecturers, paying attention to training skills in using technology in assessment in order to increase objectivity and accuracy. Exactly.

Second: It is necessary to consider the distribution of proportions (levels) to evaluate the criteria on: Knowledge, skills, and attitudes so as to arouse a positive attitude, a demanding attitude and a spirit of self-study and self-discipline. develop students' skills. Ensure compliance with the company's assessment criteria (4% skills, 26% knowledge and 70% attitude).

Third: Increase the use of exam question banks, including multiple-choices and essays (in which the content of the essay questions needs to be concerned with providing real-life situations to require students to apply their knowledge of the subject. knowledge, develop necessary skills in creative and scientific problem solving)

Fourth: It is necessary to strengthen the coordination between the teacher's assessment and the learner's self-assessment, between the school's assessment and the assessment of the family and community. This means that, in the teaching process, teachers should create opportunities for students to evaluate each other, and at the same time, schools should also pay attention to building channels for feedback from families and communities. regular way to identify competency criteria that need more focus in student training.

Fifth: It is necessary to strengthen professional exchanges, training, and industry discussions to develop and agree on criteria for assessing process scores for each module, especially courses with many lecturers. participating in teaching: for example: Unifying criteria when evaluating group work; criteria for presentation scores....this aims to improve the objectivity and fairness in the assessment of learners.

Sixth: It is recommended to strengthen the organization of dissemination sessions for learners to understand the goals and meanings of each test and assessment method. At the same time, it is necessary to strengthen thematic sessions to guide students on learning methods suitable for each form of examination and assessment.

Seventh: The industry strengthens coordination with businesses in using data sets of accounting cases as well as other real-life situations that often occur in enterprises to include in process tests, final checks. period, creating conditions for students to promote their knowledge and skills in handling real-life situations.

5. Conclusion

Testing and evaluation are important tools in ensuring training quality. The results of the examination and evaluation help create positive changes in the training process such as improving the quality of teaching,

promoting the spirit of self-study and self-training of students. On the contrary, if the testing and assessment methods are used inappropriately, they can bring obstacles to the development of education, derail the training objectives and cause negative impacts on education. both learners and teachers. Because of the importance of testing and evaluating learners, constantly improving and improving the quality of this work has become an indispensable task in professional meetings as well as in work. improving the quality of annual training programs of the Accounting Department, University of Economics and Finance, Ho Chi Minh City.

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