# Outcome Based Education: A Pathway for life Long Learning.

**Ms. Elizabeth Kanade**
Assistant Professor
Head department of Accountancy
St. Mira's College for Girls, Pune.

**Abstract:**

Accounting education in undergraduate colleges generally focusses on class room teaching- concepts backed by numerical problems solving than focusing on the industry requirements. This necessitates gaining an insight into teaching and learning and process in order to increase the chances of employability of commerce graduates.

An Action research was conducted to reap the benefits of outcome based learning where the teaching learning process activities was carried on keeping the outcomes in focus. This study is a report on the outcomes of the teaching learning process carried on since 2017 to 2019 with undergraduate and postgraduate students.

**Key words:** Outcome based education (OBE), Outcome based learning (OBL), teaching learning activities.

## Introduction:

The focus of educational institutions has been shifted to Outcome based education. National Accreditation and Assessment Council (NAAC) seeks to know the learning outcomes of any programme undertaken by higher educational institutions. As a result, Higher Educational Institutions thinks that its funded institutions should be encouraged to consider adopting outcome-based approaches in order to judge whether the processes and deployment of resources are effective in enabling students to achieve the intended student learning outcomes.

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).

## Review of Literature:

Keep asking the critical questions about the four principles. First, do we have a clear focus on what we expect of our kids? Second, are we willing to provide expanded opportunities for our kids to be successful? Third, what can we say about the system of expectations we have in our district? Look at our tracking; look at our grading system. And fourth, how do we design curriculum? Are we designing down from clearly-established outcomes, or are we simply buying textbooks and perpetuating what has been done for 100 years? (Spady in Brandt 1992) 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 student's success including evidence which is found lagging in US student's 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. 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).

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. 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 leaners 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).

**Problem Statement:** This calls for framing a curriculum and successfully implementing it with an outcome based education and outcome based teaching and learning process.

**Objectives of the Study:**
- To  know the significance of outcome based education
- To highlight the benefits reaped by implementing outcome based teaching learning process.
- To gain new knowledge by doing things i.e. re learning to learn and earn a firm foot in the employment arena.

**Research Methodology:**
This study is an action oriented research undertaken at St. Mira's College for girls, Pune, an Autonomous college. The steps taken by the department of Accountancy during the last two years 2017-2018 and 2018- 2019 for implementing an  outcome based teaching learning process  has been discussed in this research paper.

**Significance of study:**
This calls for a reform in the education system where the focus while drafting the curriculum, executing the curriculum i.e. teaching and learning process and assessment process must be outcome oriented.

**Outcome Based Education Model Implemented at St Mira's College for Girls, Pune.**
- **Internships-** Accounting education backed by on the job training churns out an eligible candidate for the job market and also helps to go in for higher education in the chosen field. Keeping this objective in mind the department initiated an internship programme. Students benefited by this programme as they gained a practical insight into the subject, enhanced inter personal skills, made them more responsible, helped them take decisions and be good time managers.
- **Research Papers Publication-** Post graduate students in their curriculum had a paper titled Research Methodology and Project Work. The students after doing this course were able to write research papers and

get them published / Presented in International and National Conferences. In all 21 PG students and 2 UG students presented/ Published research papers in the year 2018-2019.

- **National Accounting Talent Exam-** the Accounting curriculum and the array of activities organised by the department motivates students to enrol themselves for this national level exam. Year after year students participate and clear this examination.

- **Moot Court-** Second Year and Third Year B Com students were encouraged to apply their corporate and mercantile law curriculum application by actively participating in Moot Court competitions. Students from ILS Law college, Pune oriented the students about Moot court, in house faculty members continuously guided and monitored students and encouraged them to participate in such competitions. The outcome was students were able to apply their subject knowledge, communication skills, drafting skills and defence skills while presenting a case. Sudipta Das, Rakhi Puri and Ananya were adjudged runners up and awarded a Trophy. Aditi Singh and Manasi Sail were adjudged winners for 'Best Memorial' award with a Shield, cash prize of rupees two thousand and gift vouchers. Two teams from TY BCOM participated in the Vijay Chavan Memorial Moot Court Competition held at Brihan Maharashtra College of Commerce, Pune. Ms Ananya won the Best Advocate prize at the competition for which she received a Trophy and a Cash prize of ₹2,000/-

- **Tally:** Credit course in Tally is conducted every year for students. This gives them a hands on training on applying the principles of accountancy and creating company accounts with the help of tally. This practical sessions enables students to apply their theoretical knowledge, make them industry ready and also a few of them have been selected for paid internship programme in Charted Accountancy firms and companies as interns for six to nine months.

- **Social Outreach Activities:** To create a sensitive and responsible citizen who will be able to give back to the community their services and resources the department signed a Memorandum of Understanding with DeepGriha and Spherule Foundation. Throughout the year faculty and students actively participate in projects like educational coaching, volunteering for Picnics, train the women under income generation program, train the trainers' programme - students independently conducted personal hygiene sessions at Pune Municipal Corporation schools, volunteering in creating awareness about Prevention of Sexual Harassment (POSH) incorporates. These activities have developed the inter personal skills, communication skills, leadership skills, organisation and management skills and an overall personality development of the students. They have in the process become more caring, more giving and more sensitive to the needs of their peers and community at large.

- **News Paper Reporting-** Students learn Business communication, report writing skills in their curriculum. The events organised by the department are reported to the press for media coverage. We have student volunteers who prepare the media report. Thus enhancing their writing skills.

- **ITR Filing-** Third year commerce students and Post graduate students are taught how to file Income tax returns on line. In the month of June, July students along with their faculty mentors file Income tax Returns of few faculty members, student's family members. To take this initiative a step ahead the department plans in the new academic year to enrol a few as Tax Return preparers and encourage them towards self-employment.

- **Buddy Classes –** Students who are interested in taking up teaching as a career are mentored by the department faculty. They are continuously monitored and guided to take while they engage in taking buddy classes for weaker students for. Buddies performance and the student who engages in conducting theses session after college hour's are monitored. This give the prospective student who aspires to become a teacher an on the job training.

- **Net / Set workshops-** These Buddies them enrol for Post graduate courses in the college. Net/ Set workshops, guidance is offered to them. The faculty monitors them and facilitates them to fill in Net/ Set exam forms and constantly encourages them to perform.

**Recommendations:**
- Outcome based learning fosters lifelong learning.
- Outcome based learning encourages experiential learning.
- It helps to measure the outcomes of the programme/ course.
- Outcome based teaching and learning helps in the holistic development of a student.

## Limitations of the study:

This study focused only on teaching learning outcomes of the department of Accountancy. This action oriented research mainly focused on the teaching learning activities in the limited areas. In depth study on the Bachler of Commerce curriculum and teaching learning process of under graduates in not entirely covered. The Assessment process has not been covered.

## Conclusion:

Outcome based Education is the key in the current education scenario. The educators have to keep in mind while drafting the curriculum, teaching learning process and evaluation outcomes. Every step needs to be outcome based which should be measurable.

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