Using Assessment Data for Better Learning and Teaching

Bruce Li (Dr)

HKEAA Research Forum

31 October 2018
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FCIS, FCS(PE), CGP, FCPA, FCA
M.I.H.R.M.(HK), MCIarb(Mediation), AHKIArb, HKRFP

Programme Manager - Master of Corporate Governance
Academic Advisor and Teaching Fellow

School of Accounting and Finance
Hong Kong Polytechnic University
Assessments
Three Purposes of Assessment

• Traditional Assessment (傳統的評估)
  – Assessment Of Learning

• Learning Oriented Assessment (學習導向的評估)
  – Assessment For Learning
  – Assessment As Learning
Assessment Of Learning
對學習的評估

• It is a SUMMATIVE assessment (總結性評估).
• It is commonly done at a specific point of time (Mid-term test, Final exam, etc.).
• It provides evidence of achievement to students.
Assessment For Learning
促進學習的評估

• It is a FORMATIVE assessment (進展性評估).
• It happens during the learning period, often more than once, not only at the end.
• Students understand what they are to learn, what is expected of them and are given feedback and advice on how to improve their work.
Assessment As Learning

• It is a FORMATIVE assessment.
• Students are able to learn about themselves as learners.
• They become aware of how they learn (Metacognitive 元認知).
• Students reflect on their work on a regular basis, usually through self and peer assessment and decide what their next learning will be.
• Assessment as learning helps students to take more responsibility for their own learning and monitoring future directions.
Balance Among Assessment Purposes

Traditional Assessment Pyramid

Assessment Of Learning

Assessment For Learning

Assessment As Learning
Balance Among Assessment Purposes

Revised Assessment Pyramid

Assessment Of Learning

Assessment For Learning

Assessment As Learning
Blended Learning in Learning and Teaching: Assessment Focus
Blended Learning

- **Blended learning** is to build an interactive and efficient hybrid-learning environment with technology support for carrying out learning and teaching activities under an active learning atmosphere to encourage students becoming self-motivated learners.
- It is applied to the practice of using both Online and Face-to-face learning experiences when teaching students.
- Students not only attend classes in traditional classroom settings, but also independently complete online components of the subject without any limit as on classroom boundary.
Blended Learning

• It encourages student engagement for the learning and to encourage them becoming an active learner.

• This presentation shares Learning and Teaching on an Accounting Core Subject by Blended Learning Approach at University Level.
Blended Learning and Assessments

Assessment As Learning

Blended Learning

Assessment Of Learning

Assessment For Learning
5-Steps of Planning Assessment

1. Why Assessments are Needed?
2. What are the Purposes of the Assessments?
3. What Assessments are Needed?
4. How are the Methods of Ensuring Quality?
5. How are the Methods of Using the Information?
5-Steps of Planning Assessment

1. Why Assessments are Needed?
2. What are the Purposes of the Assessments?
3. What Assessments are Needed?
4. How are the Methods of Ensuring Quality?
5. How are the Methods of Using the Information?
Why Assessments are Needed?

• Subject Code: AF3111
• Subject Title: Intermediate Accounting 2
• Credit: 3
• Pre-requisite: Intermediate Accounting 1
• Student No.: 160
• Subject Coordinator: Dr Bruce Li
• Consultation hours: Tuesday 9:30 am to 1:30 pm
5-Steps of Planning Assessment

1. Why Assessments are Needed?
2. What are the Purposes of the Assessments?
3. What Assessments are Needed?
4. How are the Methods of Ensuring Quality?
5. How are the Methods of Using the Information?
What are the Purposes of the Assessments?

BBA: Intermediate Accounting 2

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Key:
- ① to ⑪ Lesson 1 to 11
- A1-A10 Individual Assignment 1 to 10
- D1-D10 Discussion Forum 1 to 10
- MTT Mid-term Test (16 Oct 2018 Tuesday Evening)
- S1-S10 Reflective Learning Survey 1 to 10
- No Class Public Holidays or Executive on Campus

Public Holidays or Executive on Campus

Shaping the Mind of Business
What are the Purposes of the Assessments?

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<th>Lesson</th>
<th>Topic</th>
<th>HKAS/HKFRS</th>
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<td>Lease 1: Accounting for Lessee</td>
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<td>Lease 2: Accounting for Lessee and Lessor</td>
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<td>Lease 3: Other lease topic</td>
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<td>11</td>
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<td>- Shareholders’ Equity</td>
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<td>- Globalisation</td>
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5-Steps of Planning Assessment

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What Assessments are Needed?

• Continuous Assessment (CA)
  – Mid-term Test- 16 October 18 (Evening) 20%
  – Individual Assignments (1.5% X 10) 15%
  – Discussion Forums (1% X 10) 10%
  – Reflective Learning Surveys (0.5% X 10) 5%

• Final Examination (FE)
  – Closed Book Exam 50%

• Overall Assessment (CA + FE) 100%

• All assessments are e-tivities (eAssessments).
• They are developed based on the concept of Green Teaching.
Learning Management System (LMS): Learn@PolyU (理學網) (Blackboard)
AF3111 Intermediate Accounting II

Updated on 12 Oct 2018
BBA: Intermediate Accounting 2

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**Key**

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- No Class: Public Holidays or Executive on Campus
New Announcements appear directly below the repositionable bar. Reorder by dragging announcements to new positions. Move priority announcements above the repositionable bar to pin them to the top of the list and prevent new announcements from superseding them. The order shown here is the order presented to students. Students do not see the bar and cannot reorder announcements.

1819-1 BBA AF3111 IA2 - Reflective Learning Surveys and Discussion Forum - Reminder

Posted on: Wednesday, October 31, 2018 3:22:01 AM HKT

Dear Students

The Surveys for asking your background and expectations are used to analyse students learning behaviours and serve as Self-reflective Tools.

The deadline for participating in the Surveys is 31 Oct 2018. You are reminded to submit the Surveys and participate in Discussion Forums on or before 31 Oct 2018. Otherwise, you interim Grade may not include the results of these Surveys.
Learning and Teaching Materials

Lesson 1 - HKAS 37 Provisions, Contingent Liabilities and Contingent Assets

Lesson 2 - HKFRS 2 Share-based Payment
Individual Assignment 6 (HKAS 33)

**GENERAL INSTRUCTIONS**

- Round all the EPS answers to the 3 decimal places (0.999).
- Save your answers for every question in order to avoid any accidental data loss.
- Do not submit your answers unless you have already completed the Individual Assignment. After submission, you cannot amend your answers again.

**SPECIFIC INSTRUCTIONS**

- Enter 0.123 if the EPS answer is $0.123456789. (Only Numeric Figures with a Full Stop, NO Commas, and NO Dollar Sign)
- Follow the orders and instructions to enter your answers.
available. The fair value and the exercise price is $2.00 and $1.50 respectively.

REQUIRED
What is the fully diluted EPS for the year ended 31 December 2018?

**Diluted EPS for the year ended 31 December 2018 =** $ per share

---

**QUESTION 7**

Entity A had 8.28 million shares in issue at the start of the year and made no new issue of shares during the year ended 31 December 2018, but on that date, it had in issue $2,300,000 convertible loan stock 2020 to 2023.

REQUIRED
Calculate the DEPS for the year ended 31 December 2018.

**Diluted EPS for the year ended 31 December 2018 =** $ per share

---

**QUESTION 8**

Entity A had 8.28 million shares in issue at the start of the year and made no issue of shares during the year ended 31 December 2018, but

The average fair value of ordinary shares was $1.80.

Earnings for the year ended 31 December 2018 were $2,300,000.
Discussion Board

Forums are made up of individual discussion threads that can be organized around a particular subject. Create Forums to organize discussions. More Help

Create Forum

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<th>Forum</th>
<th>Description</th>
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Thread: Discussion of Individual Assignment 1

What you can do in this thread:

1. You should share your knowledge and techniques which you learn from this Assignment with other students.
2. You should share the difficulties which you face in this Assignment and let other students help you.
3. You should share and suggest your views and help other students on their difficulties in this Assignment.
4. You should share other ideas and experience which you think useful for students' learning in this Assignment.
as it is the intangible asset, therefore, i think it show be Level 3.

CHANG

RE: Discussion of Individual Assignment 5

Hello,

I'm not sure about the levels for this question. It might be level 2 or 3 but certainly not level 1 when we don't really trade it in the market.

LAU

RE: Discussion of Individual Assignment 5

I put it as level 3, as generally trademark cannot be physically observed, which is an unobservable input.

Kar Lok Bruce LI

RE: Discussion of Individual Assignment 5

Yes. A trademark should be Level 3 input. It is because nature is intangible. We cannot measure the value of it physically. We can only measure it by estimating the future cash flows generated by it special nature, therefore, it
Reflective Learning Surveys

AF3111 20181_A
(Intermediate Accounting 2)

Announcements
Calendar
Contacts

Learning and Teaching Materials
Individual Assignments
Discussion Forums

Reflective Learning Surveys

Reflective Learning Survey - Academic Background
Enabled: Statistics Tracking
This survey collects information on Student Backgrounds and Expectations.

Interim Reflective Learning Survey - Individual Assignments
Enabled: Statistics Tracking
This survey collects information on Individual Assignments at the Interim of the Semester.

Interim Reflective Learning Survey - Discussion Forums
Enabled: Statistics Tracking
QUESTION 1

Gender?

1. Male
QUESTION 6
Education Level Before Joining PolyU?
1. HKDSE (Major in BAFS)
2. HKDSE (Major in Science)
11. International Baccalaureate (IB)
12. Other

QUESTION 7
Any Previous Accounting Learning Experience Before Studying in PolyU?
1. NO Accounting Learning Experience before Studying in PolyU.
4. Learning Accounting in Hong Kong High School before Studying in PolyU.
QUESTION 8
First Time Study This Subject?
1. First Time Study This Subject
2. Second Time Study This Subject (Failed before and Retake Now)
8. Other

QUESTION 9
Expected Target CA Grade at the Semester Begin?
1. Grade A+
2. Grade A at least
7. Grade D+ at least
8. Grade D at least
DIGITAL DEVICE You Work with this Survey/Assignment?

1. Desktop Computer with Microsoft Windows Operation System
2. Apple iMac
9. Desktop Computer with Operating System other than Microsoft Windows
10. Other

QUESTION 17

BROWSER OR APP You Work with this Survey/Assignment?

1. Microsoft Internet Explorer
2. Google Chrome
7. Blackboard App from Apple Store
8. Blackboard App from Andriod Play
9. Other
Preview Test: Interim Reflective Learning Survey - Individual Assignments

Test Information

Description
Instructions
- Multiple Attempts: Not allowed. This test can only be taken once.
- Force Completion: This test can be saved and resumed later.

Question Completion Status:

Question 1

Participating in this Individual Assignment Can Enhance CRITICAL-THINKING SKILL?

1. Strongly Agree
2. Agree
3. Neither Agree nor Disagree
4. Disagree
5. Strongly Disagree
**QUESTION 12**

Participating in this Individual Assignment Can Improve Students’ Learning Difference?

- 1. Strongly Agree
- 2. Agree
- 3. Neither Agree nor Disagree
- 4. Disagree
- 5. Strongly Disagree

**QUESTION 13**

Participating in this Individual Assignment Can Improve Students’ Learning Weakness?

- 1. Strongly Agree
- 2. Agree
- 3. Neither Agree nor Disagree
- 4. Disagree
QUESTION 17

1. Strongly Agree

QUESTION 18

1. Strongly Agree
Mid-term Test - Requires Respondus LockDown Browser

GENERAL INSTRUCTIONS

- Round all the answers to the nearest dollar if necessary.

- Do not submit your answers unless you have already completed the Mid-term Test. After submission, you cannot amend your answers again.

SPECIFIC INSTRUCTIONS

- Enter 0 to the answer boxes of Account Name and Amount if it is NO
GENERAL INSTRUCTIONS

- Round all the answers to the nearest dollar if necessary.
- Do not submit your answers unless you have already completed the Mid-term Test. After submission, you cannot amend your answers again.

SPECIFIC INSTRUCTIONS

- Enter 123456 if the answer is $123,456. (Only Numeric Figures, NO

- Follow the orders and instructions to enter your answers.

Timed Test
This test has a time limit of 1 hour.

Timer Setting
This test will save and submit automatically when the time expires.

Force Completion
This test can be saved and resumed at any point until time has expired. The timer will continue to run if you leave the test.

Due Date
This Test is due on October 16, 2018 8:15:00 PM HKT. Test cannot be started past this date.

Click Begin to start: Mid-term Test- Requires Respondus LockDown Browser. Click Cancel to go back. You will be previewing this assessment and your results will not be recorded.
QUESTION 1

Winner Limited (Winner) acquires a building on 1 January 2015 for $5,000,000, which is depreciated over 10 years for accounting purpose. On 31 December 2016, the building is revalued to $5,800,000.

REQUIRED:
Prepare all relevant journal entries in books of Winner for the year of 2015 and 2016 in accordance with HKAS 12 Income Taxes.

ACCOUNTS FOR SELECTION:

| Warranty expense | Warranty provision | Finance cost |
| PPE | Depreciation | Accum. Depreciation |

| Bank | Receivables | Payables | Prepayments | Accruals |

ANSWER:

JOURNAL ENTRIES:

1 January 2015

| DR | $ |
| CR | $ |

31 December 2015

| DR | $ |
| CR | $ |
On 1 January 2016, Baby Limited (Baby) granted 100 share appreciation rights (SARs) to each of its 1000 employees on the condition that they continue to work for Baby for two years.

- Reporting date | Market Share Prices
- 31 December 2016 | $12
- 31 December 2017 | $16
- 31 December 2018 | $18
- 31 December 2019 | $22

**REQUIRED:**

Prepare all relevant journal entries of Baby for the accounting years of 2016, 2017, 2018 and 2019 in accordance with HKFRS 2 Share-based Payments.

**ACCOUNTS FOR SELECTION:**

<table>
<thead>
<tr>
<th>Warranty expense</th>
<th>Warranty provision</th>
<th>Finance cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPE</td>
<td>Depreciation</td>
<td>Accum. Depreciation</td>
</tr>
<tr>
<td>Bank</td>
<td>Receivables</td>
<td>Payables</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Prepayments</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Accruals</td>
</tr>
</tbody>
</table>

**ANSWER:**

**JOURNAL ENTRIES:**

**31 December 2016**

DR | $
Lesson 3 Videos (Student)

AF3111_20181_A (Intermediate Accounting 2)

Lesson 3 Videos (Student)

Lesson 3-HKAS 12 Part 1
Enabled: Statistics Tracking

Lesson 3-HKAS 12 Part 2
Enabled: Statistics Tracking
Over-Provision

- Journal entries
  - During Year 3
    - Dr Current tax liability  $5,000,000
    - Cr Bank  $4,000,000
    - Cr Over-provision of tax  $1,000,000
    - Tax settlement of Year 2
  - At the year end of Year 3
    - Dr Income tax expense  $7,000,000
    - Dr Over-provision of tax  $1,000,000
    - Cr Current tax liability  $8,000,000
    - Tax obligation of Year 3 and adjustment of over-provision
5-Steps of Planning Assessment

1. Why Assessments are Needed?
2. What are the Purposes of the Assessments?
3. What Assessments are Needed?
4. How are the Methods of Ensuring Quality?
5. How are the Methods of Using the Information?
### My Grades

<table>
<thead>
<tr>
<th>ITEM</th>
<th>LAST ACTIVITY</th>
<th>GRADE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Assignment 6 (HKAS 33)</td>
<td>Oct 31, 2018 4:25 AM UP</td>
<td>10.31</td>
</tr>
<tr>
<td>DUE: OCT 29, 2018</td>
<td></td>
<td>13 MEDIAN</td>
</tr>
<tr>
<td>Test</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mid-term Test- Requires Respondus LockDown Browser</td>
<td>Oct 31, 2018 4:22 AM UP</td>
<td>59.59</td>
</tr>
<tr>
<td>DUE: OCT 16, 2018</td>
<td></td>
<td>62 MEDIAN</td>
</tr>
<tr>
<td>Test</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual Assignment 1 (HKAS 37)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DUE: SEP 24, 2018</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Test</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual Assignment 2 (HKFRS 2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DUE: OCT 2, 2018</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Center: **Full Grade Center**

Reader mode is on, the Grade Center data appears in a simplified grid. You cannot freeze columns or edit inline, making it easier to navigate using the keyboard. To enter a grade, access a cell’s entry by clicking on it, which will then display the **View Grade Details**. When screen reader mode is off, you can type a grade directly in a cell on the Grade Center page. To enter a grade: click the cell, type the grade value, and press the Enter key or the arrow keys or the tab key to navigate through the Grade Center.

<table>
<thead>
<tr>
<th>First Name</th>
<th>NetID</th>
<th>Last Access</th>
<th>Availability</th>
<th>IA1</th>
<th>IA2</th>
<th>IA3</th>
<th>IA4</th>
<th>MTT</th>
<th>IA5</th>
<th>IA6</th>
</tr>
</thead>
<tbody>
<tr>
<td>66d</td>
<td>66d</td>
<td>October 30, 2018</td>
<td>Available</td>
<td>38.00</td>
<td>42.00</td>
<td>41.00</td>
<td>38.00</td>
<td>69.00</td>
<td>11.00</td>
<td>-0.00</td>
</tr>
<tr>
<td>89d</td>
<td>89d</td>
<td>October 29, 2018</td>
<td>Available</td>
<td>36.00</td>
<td>34.00</td>
<td>36.00</td>
<td>38.00</td>
<td>76.00</td>
<td>11.00</td>
<td>6.00</td>
</tr>
<tr>
<td>60d</td>
<td>60d</td>
<td>October 30, 2018</td>
<td>Available</td>
<td>48.00</td>
<td>46.00</td>
<td>48.00</td>
<td>45.00</td>
<td>68.00</td>
<td>9.00</td>
<td>14.00</td>
</tr>
<tr>
<td>62d</td>
<td>62d</td>
<td>October 30, 2018</td>
<td>Available</td>
<td>42.00</td>
<td>44.00</td>
<td>45.00</td>
<td>43.00</td>
<td>64.00</td>
<td>11.00</td>
<td>14.00</td>
</tr>
<tr>
<td>79d</td>
<td>79d</td>
<td>October 30, 2018</td>
<td>Available</td>
<td>34.00</td>
<td>37.00</td>
<td>32.00</td>
<td>33.00</td>
<td>50.00</td>
<td>-8.00</td>
<td>12.00</td>
</tr>
<tr>
<td>45d</td>
<td>45d</td>
<td>October 30, 2018</td>
<td>Available</td>
<td>42.00</td>
<td>47.00</td>
<td>45.00</td>
<td>37.00</td>
<td>77.00</td>
<td>10.00</td>
<td>14.00</td>
</tr>
<tr>
<td>41d</td>
<td>41d</td>
<td>October 29, 2018</td>
<td>Available</td>
<td>32.00</td>
<td>40.00</td>
<td>48.00</td>
<td>44.00</td>
<td>56.00</td>
<td>11.00</td>
<td>14.00</td>
</tr>
<tr>
<td>71d</td>
<td>71d</td>
<td>October 30, 2018</td>
<td>Available</td>
<td>30.00</td>
<td>33.00</td>
<td>44.00</td>
<td>44.00</td>
<td>66.00</td>
<td>12.00</td>
<td>14.00</td>
</tr>
<tr>
<td>64d</td>
<td>64d</td>
<td>October 30, 2018</td>
<td>Available</td>
<td>32.00</td>
<td>24.00</td>
<td>37.00</td>
<td>21.00</td>
<td>47.00</td>
<td>10.00</td>
<td>5.00</td>
</tr>
<tr>
<td>16d</td>
<td>16d</td>
<td>October 31, 2018</td>
<td>Available</td>
<td>40.00</td>
<td>50.00</td>
<td>45.00</td>
<td>44.00</td>
<td>64.00</td>
<td>8.00</td>
<td>14.00</td>
</tr>
<tr>
<td>87d</td>
<td>87d</td>
<td>October 29, 2018</td>
<td>Available</td>
<td>38.00</td>
<td>22.00</td>
<td>32.00</td>
<td>23.00</td>
<td>57.00</td>
<td>-13.00</td>
<td>15.00</td>
</tr>
</tbody>
</table>
Column Statistics

Users who are unavailable are not included in column statistics. To include them, select the check box and click Refresh. To view statistics for another column, select the column name and click Go or click the next or previous arrows to navigate sequentially.

COLUMN DETAILS

Column IA1 (Test)

Points Possible 50

Description

STATISTICS

<table>
<thead>
<tr>
<th>Count</th>
<th>Minimum Value</th>
<th>Maximum Value</th>
<th>Range</th>
<th>Average</th>
<th>Median</th>
<th>Standard Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>148</td>
<td>12.00</td>
<td>50.00</td>
<td>38.00</td>
<td>35.89</td>
<td>36.00</td>
<td>7.58</td>
</tr>
</tbody>
</table>

STATUS DISTRIBUTION

<table>
<thead>
<tr>
<th>Null</th>
<th>In Progress</th>
<th>Needs Grading</th>
<th>Exempt</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

GRADE DISTRIBUTION

| Greater than 100 | 0 |
| 90 - 100         | 21 |
| 80 - 89          | 27 |
| 70 - 79          | 27 |
| 60 - 69          | 48 |
| 50 - 59          | 15 |
The Item Analysis tool provides statistics on overall test performance and individual test questions to help you recognize questions that might be poor discriminators of student performance. You can use this information to improve questions for future test administrations or to adjust credit on current attempts. You can run item analyses on deployed tests, but not on surveys. Access previously run item analyses under the **Available Analysis** heading or select a deployed test from the drop-down list and click **Run** to generate a new report. More Help

---

**Available Analysis**

- **Individual Assignment 1 (HKAS 37)** - October 31, 2018 4:47 AM
- **Mid-term Test - Requires Respondus LockDown Browser** - October 20, 2018 5:34 PM

---

**Individual Assignment 1 (HKAS 37)**

Analysis Last Run  October 31, 2018 4:47 AM. Run Item Analysis again to display the latest question data.

<table>
<thead>
<tr>
<th>Test Summary</th>
<th>Discrimination</th>
<th>Difficulty</th>
</tr>
</thead>
<tbody>
<tr>
<td>50.0</td>
<td>10 Good Questions</td>
<td>4 Easy Questions</td>
</tr>
<tr>
<td>10</td>
<td>0 Fair Questions</td>
<td>6 Medium Questions</td>
</tr>
<tr>
<td>0</td>
<td>0 Poor Questions</td>
<td>0 Hard Questions</td>
</tr>
<tr>
<td>148</td>
<td>0 Cannot Calculate</td>
<td></td>
</tr>
<tr>
<td>11 hr 51 min</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**Filter Questions**

- **Select Question Type:** All Question Types
- **Select Discrimination:** All Discrimination
- **Select Difficulty:** All Difficulty

<table>
<thead>
<tr>
<th>Question</th>
<th>Question Type</th>
<th>Discrimination</th>
<th>Difficulty</th>
<th>Graded Attempts</th>
<th>Average Score</th>
<th>Std Dev</th>
<th>Std Error</th>
</tr>
</thead>
<tbody>
<tr>
<td>18191-W1-Q01: The two legal claims outstanding of Entity A are listed as below: Case (1...</td>
<td>Fill in Multiple Blanks</td>
<td>0.34</td>
<td>82.78%</td>
<td>148</td>
<td>3.32</td>
<td>0.99</td>
<td>0.09</td>
</tr>
</tbody>
</table>
Test Statistics: Individual Assignment 1 (HKAS 37)

The statistics are calculated based only on the attempts being used in the grading option (Last attempt, First attempt, Lowest Score, Highest Score, or Average of Scores). If Average of Scores is the grading option, then all attempts are included in the statistics.

<table>
<thead>
<tr>
<th>Name</th>
<th>Individual Assignment 1 (HKAS 37)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attempt Score</td>
<td>35.89189</td>
</tr>
<tr>
<td>Attempts</td>
<td>148 (Total of 148 attempts for this assessment)</td>
</tr>
<tr>
<td>Graded Attempts</td>
<td>148</td>
</tr>
<tr>
<td>Attempts that Need Grading</td>
<td>0</td>
</tr>
</tbody>
</table>

**Question 1: Fill in Multiple Blanks**

The two legal claims outstanding of Entity A are listed as below:

- Case (1): A legal action claiming compensation of $5,000,000 filed against Entity A in March 2017.
- Case (2): A legal action taken by Entity A against its major competitor, claiming damages of $2,000,000 was started in January 2016 and is near to completion.

Both cases are more likely than not that the amount claimed will have to be paid.

REQUIRED:

How should Entity A report these legal actions in its financial statements for the year ended 31 March 2018?
All User Activity inside Content Areas

This report displays a summary of all user activity inside Content Areas for the course.

Last Run: Friday, May 30, 2014 5:55:45 PM HKT

Course Activity Overview

Course Activity Overview displays overall activity within a single course, sorted by student and date. Data includes the total and average time spent per active student and the total amount and type of activity each student had in the course. Optionally, you can filter the report by one or more groups.

Last Run: Tuesday, October 30, 2018 2:14:38 PM HKT

Course Coverage Report

This report displays goals coverage information for a single Blackboard Learn course. Data includes both covered and gap values for all curricular areas that the course is associated with, as well as a breakdown of course items that have been aligned to goals.

Last Run:

Course Performance

This report displays information showing how a single Blackboard Learn Course performs against a selected set of goals. Performance targets and a range of acceptable performance for the course can be determined when running the report. Data includes averages for the entire course as well as break downs for individual students and goals.

Last Run:
Download Results

Select the delimiter type for the downloaded results for this test. Comma-delimited files (.CSV) have data items separated by commas. Tab-delimited files (.TXT) are text files that have data items separated by tabs. Both are common types of data files and can be opened in most editing software. Tab-delimited files can be opened in Microsoft Excel but must be saved as .TXT files. Comma-delimited files need to be imported for use in Excel and must be saved as .CSV files. Saving the file in another format will make the file unreadable by the system when uploading.

- Comma
- Tab

Question text and results will download for all question types. Unsupported question types will be noted.

Choose a download format. The format listed By User will include all of the questions for a user in one row. The format listed By Question and User will list each question for each user in a separate row. Choose the format By Question and User for assessments longer than 40 questions.

All attempts for this item may be downloaded under All Attempts. Downloading Only Valid Attempts will just include the attempt that is being graded. For example, if the grading option is Last Attempt then only the last attempt will be provided. If the Grading option is Average, all attempts will be provided.

Format of Results
- By User
- By Question and User

Attempts to Download
- Only Valid Attempts
- All Attempts

Click Cancel to go back.
Assessment – Behaviour Analytics

126 students (100%) have logged into the Blackboard course during the semester (from 16 Jan to 23 May 2018). On average, there was 98.6 number of login each day.

Total Course Login over the period (from 16 Jan to 23 May 2018) (n=126)
Assessment – Behaviour Analytics

126 students (100%) have logged into the Blackboard course during the semester (from 16 Jan to 23 May 2018). On average, there was 98.6 number of login each day.

Total Course Login over the period (from 16 Jan to 23 May 2018) (n=126)
Assessment – Behaviour Analytics

The below chart shows the time of the action taken by the students in the Blackboard course. Students mainly made use of the blackboard course for study at night.

**Time for Students’ usage (n=126)**
Assessment – Behaviour Analytics

The below chart shows the number of course login across the semester. It is noticed that whenever there is assignment, discussion, questionnaire and especially before mid-term test, there are more number of logins.

Total Course Login over the period (from 16 Jan to 23 May 2018) (n=126)
Assessment – Behaviour Analytics

This chart shows the LMS activity by different tools. It can be noticed that there are more students’ activities when there are assignment and discussions comparing to the LMS usage during lesson days.

**Students’ usage of different tools across the class schedule (n=126)**
The below table shows that students mainly use content, grade centre, test/survey, announcement and discussion forum which is consistent with the teaching design. Over 99% of students have used these four functions.

<table>
<thead>
<tr>
<th>Feature</th>
<th>% of Students who have accessed the feature</th>
<th>Mean</th>
<th>SD</th>
<th>Median</th>
<th>5th percentile</th>
<th>25th percentile</th>
<th>75th percentile</th>
<th>95th percentile</th>
</tr>
</thead>
<tbody>
<tr>
<td>Content</td>
<td>100.0%</td>
<td>124</td>
<td>64.53</td>
<td>108</td>
<td>44</td>
<td>78</td>
<td>156</td>
<td>264</td>
</tr>
<tr>
<td>Grade Center</td>
<td>100.0%</td>
<td>40</td>
<td>33.65</td>
<td>28</td>
<td>4</td>
<td>14</td>
<td>58</td>
<td>115</td>
</tr>
<tr>
<td>Assignment</td>
<td>0.0%</td>
<td>0</td>
<td>0.48</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
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<tr>
<td>Test/survey</td>
<td>99.2%</td>
<td>126</td>
<td>51.96</td>
<td>118</td>
<td>63</td>
<td>87</td>
<td>152</td>
<td>218</td>
</tr>
<tr>
<td>Announcement</td>
<td>100.0%</td>
<td>27</td>
<td>16.72</td>
<td>25</td>
<td>8</td>
<td>16</td>
<td>35</td>
<td>61</td>
</tr>
<tr>
<td>Email</td>
<td>0.0%</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Message</td>
<td>0.0%</td>
<td>0</td>
<td>0.00</td>
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</tr>
<tr>
<td>Discussion Forum</td>
<td>99.2%</td>
<td>212</td>
<td>172.00</td>
<td>184</td>
<td>21</td>
<td>86</td>
<td>265</td>
<td>566</td>
</tr>
<tr>
<td>Journals</td>
<td>0.0%</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
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<tr>
<td>Blogs</td>
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<td>0</td>
<td>0.09</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Wikis</td>
<td>0.0%</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Turnitin</td>
<td>0.0%</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>Glossary</td>
<td>0.0%</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>Calendar</td>
<td>11.9%</td>
<td>0</td>
<td>0.57</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
</tr>
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<tr>
<td>Contacts</td>
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<td>0.65</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
</tr>
</tbody>
</table>
Assessment – Behaviour Analytics

Around 90% and over 69% students agreed lectures notes with teaching cases and learning video could enhance their learning in preparing both the Mid-term test and Final Examination. Lecture notes with teaching cases was perceived to be better for students’ learning as more students strongly agreed in this item. Over 76% students claimed that mixing of traditional and e-Learning approach could enhance their learning for the Mid-term test and Exam too.

Agreement on whether the followings can enhance students' Learning in preparing the Mid-term Test

<table>
<thead>
<tr>
<th>(n=118)</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neither Agree nor Disagree</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture Notes with Teaching Cases</td>
<td>40%</td>
<td>51%</td>
<td>8%</td>
<td>1%</td>
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</tr>
<tr>
<td>Learning Videos</td>
<td>11%</td>
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</tr>
<tr>
<td>e-Learning Approach</td>
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<td>47%</td>
<td>31%</td>
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<tr>
<td>Traditional Learning Approach</td>
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<td>22%</td>
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</tr>
<tr>
<td>Mixing of Traditional Learning Approach and e-Learning Approach together</td>
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<td>51%</td>
<td>15%</td>
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</table>
Assessment – Behaviour Analytics

Agreement on whether the followings can enhance students' Learning in preparing the Final Examination

<table>
<thead>
<tr>
<th>(n=112)</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Neither Agree nor Disagree</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lecture Notes with Teaching Cases</td>
<td>34%</td>
<td>56%</td>
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</tr>
<tr>
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</tr>
<tr>
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<tr>
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<tr>
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<td>62%</td>
<td>12%</td>
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<td>1%</td>
</tr>
</tbody>
</table>
A multiple regression was run to predict the final subject grade (transformed into grade point) from students’ expected grade (transformed into grade point), no. of post in the discussion forum and agreement with whether e-Learning approach can enhance students’ learning in preparing the Final Exam. All variables statistically predicted the final subject grade with 30.9% variance explained ($F(3,105)=15.638$, $p<.005$). For every one grade point increase in Students’ expected grade, the final subject grade increases by 0.377 grade point. If the student put down 1 more post in the discussion forum, the final subject grade increases by 0.03 grade point. Greater agreement on e-Learning approach that can enhance learning in preparing Final Exam, higher the final grade.

[For your information, regression model with 30.9% variance explained is considered to be quite good in educational field (usually 20%+ for models in educational journal papers)]

<table>
<thead>
<tr>
<th>Variables</th>
<th>Unstandardized beta (B)</th>
<th>SE (B)</th>
<th>Standardized beta</th>
<th>t</th>
<th>p</th>
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<td>Student expected Grade (grade point)</td>
<td>.377</td>
<td>.155</td>
<td>.206</td>
<td>2.437</td>
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<tr>
<td>No. of post in discussion forum</td>
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<td>.007</td>
<td>.368</td>
<td>4.269</td>
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<tr>
<td>e-Learning approach can enhance student learning in preparing Final Exam</td>
<td>.317</td>
<td>.106</td>
<td>.248</td>
<td>2.985</td>
<td>.004</td>
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</tbody>
</table>
Assessment – Further Analysis

• Examination Integrity Analysis
  – eAssessment
  – Computer IP Address
  – Computer ID
  – Seat Number

• Ensure Integrity among Students sitting Near Together
5-Steps of Planning Assessment

1. Why Assessments are Needed?
2. What are the Purposes of the Assessments?
3. What Assessments are Needed?
4. How are the Methods of Ensuring Quality?
5. How are the Methods of Using the Information?
References

- http://learnweb.harvard.edu/alps/tfu/index.cfm
- http://www.assessmentinst.com
- http://www.bced.gov.bc.ca/classroom_assessment/class_assess.htm
- https://learn.polyu.edu.hk/webapps/blackboard/execute/modulepage/view?course_id=_65657_1&cmp_tab_id=_195996_1&editMode=true&mode=cpview
- https://www.bolt.edu.hk/
- https://www.bolt.edu.hk/blended-learning/
- Rethinking Classroom Assessment with Purpose in Mind (2006)
- Inside the Black Box: Raising Standards through Classroom Assessment (1998)
- Reassessing Assessment (1989)
- What Happens between Assessments? (1997)
- American Psychological Association (1997)
Question and Answer?