

Assessment for the New Curriculum: A Guide for Professional Accounting Programs

Chapter 12 Identify Process Improvements and Revise the Plan

The assessment plan should indicate when and how the program itself will be reviewed and judged. Questions for review are suggested by the Association of American Colleges in Figure 12.1. These questions assume assessment is an information function which enables the program to:

- Document its success
- Identify discrepancies between intended and actual outcomes
- Obtain information to guide improvements in the program
- Provide educationally valuable information to students (ACC, 1992, p. 27)

The specific purposes for which the assessment was originally designed provide a second set of criteria. The assessment program should be reviewed to determine how well those purposes have been fulfilled, where it is falling short, and what changes are needed.

Both short-term and long-term benefits and costs should affect the review process. Possible criteria include:

- Value of the process
- Impact on faculty and student vitality
- Changes in pedagogy and in-class evaluation strategies
- The degree to which assessment results facilitated improvement
- The role of assessment in generating resources for the program

In addition to questions such as those posed by the ACC (Figure 12.1), the review body should also ask pragmatic questions such as:

- Is there a better way to obtain the information we need?
- Do we need *all* the information we are collecting?
- How can we make better use of the information we have?
- Should a wider or narrower audience have access to the data?
- How can reports be made more useful?
- Whose perspectives have we overlooked in this process?
- Has the process itself enhanced collegiality, student-faculty interaction, and support for the program within the accounting community?

Program faculty and stakeholders should be actively involved in review of the assessment program. Recommendations based on the review should be implemented in a timely manner to increase the value of the assessment program as a tool for continuous improvement of quality.

FIGURE 12.1
GUIDELINES FOR REVIEW OF THE ASSESSMENT PROGRAM⁴

- What are the intended educational outcomes of the program?
 - What processes are in place for measuring the achievements of these outcomes?
 - Do the processes provide several kinds of information about student learning and achievement?
 - Do these processes reflect faculty discussion and decisions about the kinds of evidence appropriate to their program's goals, strengths, and emphases?
- Are the assessment procedures adopted by the program linked to program goals and curriculum priorities?
 - Do faculty members periodically discuss the results of assessment in relation to program goals?
 - Do they use assessment evidence in making judgments about curriculum development and revisions?
- Does assessment provide opportunities for students to reflect on their progress in the program? To integrate different parts of the learning?
 - Do students who take part in assessment activities receive feedback on their performance?
 - Is there a culture that invites students to take assessment seriously as a milestone in their learning and intellectual development?
- If assessment examinations and assignments are locally developed, are faculty members given release time or other compensation to design them?
 - Who is involved in making judgments about the outcomes of assessment?
 - Who uses the results?
 - Do faculty members in the program confer with peers in comparable programs in reviewing the outcomes of assessment activities?
 - Are there opportunities for students to discuss assessment outcomes in relation to their experience in the program?
- To what extent are intended [curricular] outcomes achieved?
 - To the extent that the intellectual outcomes are not achieved, what changes are being made either in the goals of the program or in the program itself?

⁴ACC, 1992, pp. 27-28.