

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

Chapter 2 Stakeholders and Participants in Assessment

This chapter identifies roles and responsibilities of key stakeholders and participants in the assessment process:

- Faculty and Administrators
- Assessment Committee Members
- Employers and other Program Constituents

2.1 Faculty and Administrators: Joint Responsibility for Assessment

Principal responsibility for successful assessment, as for curriculum and instruction, rests with the faculty. Just as faculty expertise stimulates the curriculum, so should the department's information needs motivate the design of assessment. Assessment requires agreement about curricular goals and priorities, how improvement will be measured, and how results will be interpreted and used. To ensure acceptance of the process and results, key faculty should be given leadership roles.

Faculty involvement in assessment, however, is only part of the equation. Administrators have a responsibility to ensure that a systematic program of assessment is developed, and that faculty contributions will be well supported by the department and school. The department chair and/or dean must provide the resources and incentives to keep assessment high on the agenda. They must encourage collaboration and see to it that assessment becomes an integral part of departmental planning. Because faculty and administrators share responsibility for assessment, they must agree on key issues such as the following:

- Who will implement assessment?
- What are the specific purposes and priorities of the assessment program?
- How will resources and time for assessment be allocated?
- How will findings be used to improve the curriculum and instruction?
- What are appropriate incentives and rewards for participation in assessment?
- Who will review and update the assessment program?

Many other groups and individuals have a stake in the curriculum and the results of assessment as well. Their roles and interest are discussed in Section 2.3.

2.2 Role of the Assessment Committee

Once the decision has been to formalize assessment, the department chair or dean, in consultation with members of the department or school, should locate responsibility for assessment clearly within the department. One option is to establish a faculty committee and a coordinator, with at least one member who is also a member of the departmental curriculum committee. The discussion that follows assumes that a committee structure exists.

To ensure the program's credibility from the outset, the assessment committee should include faculty who have an interest in assessment and who are well respected within the department and the profession. Faculty who express reservations should not be excluded but brought into the process so that their concerns can be addressed. Faculty who are asked to take leadership roles should have a clear understanding, preferably in writing, about how their participation will influence evaluation of their performance.

The committee will not necessarily implement the assessment; rather, it may facilitate the process and serve in a resource capacity. Initially, the committee should gather information and clarify curricular goals. If the department does not have a clearly articulated set of curricular goals, members of the committee should work with the curriculum committee to specify key competencies required for program graduates. Identifying these goals is essential to the development of an assessment program, since the goals determine what is to be evaluated (see [Chapters 4](#) and [6](#) for details).

The assessment committee should also inventory existing data sources on students, program characteristics, and learning outcomes. Most institutions collect data on students, some of which can be useful for program-level assessment. Commonly available data sources include admission and alumni records, attrition/retention data, current student and alumni surveys conducted by the research office (which can often be analyzed by school if not by major), grade distribution reports, transcripts, and so on.

By focusing initially on acquiring background knowledge and inventorying locally available data, the committee establishes a pattern of faculty involvement while providing a sound foundation for further development of the program. By reporting regularly to the department from the beginning, the committee gains important feedback on its direction. Regular reports also build interest in curricular questions, and build faculty ownership as the program progresses.

The assessment committee may organize into subcommittees charged with responsibility for studying specific curricular goals. For example, one subcommittee might focus on objectives related thinking and problem solving while another might focus on those related to a systems perspective. The committee should also meet frequently as a whole to coordinate the project.

Possible responsibilities of the assessment committee include the following:

- Information Gathering
 - Become familiar with assessment practice in general and in accounting in particular
 - Gather resources, bibliographic materials and examples of assessment materials
 - Determine instruments already in use by faculty
 - Consult faculty colleagues, staff and outside experts with relevant expertise
- Consultation and Planning
 - Engage faculty, students, and other stakeholders in clarifying program outcomes
 - Consult regularly with the faculty, department chair/dean, and key stakeholders
 - Determine the applicability of available measurement tools
- Implementation/Oversight
 - Assist with development and implementation of assessment plans
 - Compile results with assistance of faculty and others involved
- Communication
 - Routinely report to faculty and chair on progress of the assessment program
 - Organize the distribution, discussion, and use of assessment results
 - Review effectiveness of the assessment program and recommend changes
 - Evaluate resource allocation for assessment

2.3 Involving Others in Assessment

Faculty must design and implement both the curriculum and the interrelated assessment program. Many others, however, also have a stake in the process and its results. They, too, should be consulted throughout the design process.

Key stakeholders and possible roles in assessment include:

- Central Administration
 - Academic administrators above the level of dean should support development and implementation of the assessment program.
- Department Chair and Dean
 - As noted above, administrators share responsibility with faculty for assessment. In consultation with faculty, the chair or dean will generally appoint the assessment committee. Administrators initiate, facilitate, and monitor progress of the assessment committee. They simplify distribution and discussion of results, and support recommendations.
- Students
 - Students are important stakeholder who can assist in identifying questions for assessment, as well as completing surveys, interviews, and outcome measures. Students also provide feedback on assessment and should assist in interpretation of results.
- Program Advisory Boards
 - A program advisory board (including members of the business community) can participate in developing or reviewing the overall design for assessment. A board can help identify benchmarks for professional competencies of graduates and advise faculty of competencies expected of graduates a different times in their careers.
- Alumni
 - Alumni can assist by helping to identify questions for assessment, by participating in surveys, interviews and focus group, and by assisting in interpretation of results.
- Support Staff (e.g., librarians, instructional development staff, academic computing staff, institutional research officer)
 - Support staff can provide needed resources and expertise for assessment design and implementation.
- Employers and Internship Supervisors
 - Employers can assist in identifying questions for assessment, participate in surveys and interviews, and evaluate students' and graduates' performance.

Students are specially important constituents whose concerns and expectations should not be overlooked. With the new emphasis on "learning to learn," they will encounter methods of instruction and evaluation that may be unfamiliar or at least unexpected in the context of professional accounting. An orientation may be necessary to expose students' concerns, increase their understanding of the program, and clarify faculty expectations. In addition, within each course faculty can state course objectives clearly in the syllabus and explain how these objectives relate to instructional methods, evaluation, grading, and program goals.

Dialogue and collaboration with representatives of these groups can help faculty clarify program goals and refine assessment procedures. Inclusion of constituent voices in the planning stages of a new curriculum and its assessment will also increase understanding of the program and generate goodwill for the sponsoring department.