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

Chapter 3
A Model for Assessment Planning

This chapter summarizes the model for assessment planning and implementation described in the remaining chapters. The model is represented visually in the icon used throughout the document. Examples of assessment plans are presented in Tables 3.1 and 3.2.

Assessment planning can be conceptualized in terms of eight essential components. A brief description and illustration of each follows.

PROCESS	ILLUSTRATION
Establish Assessment Purposes and Priorities: The assessment committee must specify the planning processes and decisions the assessment will support. The primary purpose of assessment is to improve learning outcomes. Assessment also serves multiple purposes, such as increasing program focus, marketing the program and ensuring public accountability.	*Provide information to support curricular and instructional planning related to student learning outcomes in three areas: communications skills, teamwork, and professional ethics.*
Establish budget and Obtain Needed Resources: Allocation of adequate resources is crucial to realize benefits of assessment. The assessment committee should identify needed resources and work with the administration to obtain them. The committee should seek to minimize costs and maximize benefits by capitalizing on existing data sources. The budget should answer the question: What will the program cost?	*Costs for assessment include faculty participation, staff support, training and materials. Specific cost sources include planning, preparation and distribution of materials, data collection and analysis, and dissemination of results for discussion and use.*
Clarify Curricular Goals: Assessment compares actual outcomes to the goals of the curriculum to determine program effectiveness. The assessment committee must therefore review curricular goals to clarify intended outcomes of the academic program. The goals should reflect the institutional and departmental mission, and the needs of the profession. They should answer the question: What is the program intended to accomplish?	*(Focus on communication skills): "Program graduates will be able to communicate effectively in professional settings, both orally and writing."*
Translate Goals into Curricular Objectives: The committee must translate educational goals into tangible outcomes or *objectives* so that appropriate measures can be designed or selected. Learning objectives at the program level can be identified through	*Graduating seniors will able to write or present a management report with a clear main point, using relevant examples and graphic illustrations to support their position.*

a review of program documents, curricular materials, course syllabi and exams, and actual student work. The objectives answer the question: What will program graduates be able to *do* as a consequence of their education?

Develop Research Plan and Methodology: The assessment research plan specifies questions to be investigated, key variables and measures to asses them, data collection procedures, groups to be studied, sample sizes, and analytical methods. The plan should yield credible information of practical significance and interest to faculty. The research plan answers the questions: What do we want to find out, and how will we go about it? What should we measure? What methodology should be used?

Research question #1: *Do students' communication skills improve from sophomore to senior year? What factors influence change?* Method: *Communication skills and related learning experiences will be assessed in sophomore, junior, and senior years; trend analysis and causal modeling will be used to monitor changes and determine contributing factors.*

Research question #2: *Do graduating seniors display communication skills to meet the demands of practice?* Method: *Practicing professionals will review a sample of videotaped senior presentations, then participate in a focus group to discuss students' readiness to communicate effectively in professional practice, identify additional needs, and offer feedback to individual students.*

Develop Measures to Assess Learning Outcomes: This part of the assessment plan describes the measures that will be used to evaluate learning outcomes. *Cognitive outcomes* such as communication skills and ethical reasoning can often be measured using "authentic" methods (such as oral presentations, simulations, and portfolios of student work) embedded in classroom instruction. A single measure can often be used to assess several different learning outcomes. *Multiple* measures should be used to validate results, especially for high-priority outcomes.

Videotaped presentations by students will be rated by faculty and practicing professionals on selection and application of accounting principles, complex problem solving, and communication skills.

Values and attitudes are measured using questionnaires, surveys, interviews, focus groups, unobtrusive observations, simulations, and rating forms. The measures chosen should help to answer the question: What student behavior will we examine to determine whether the outcomes have been attained?

Develop Measures to Assess Contributions of the Educational Environment: *The educational environment* can be measured by observation, student and alumni perceptions and satisfaction ratings, review of program documents and instructional materials, and review of institutional records on matters such as persistence, attrition, and course-taking patterns. The measures selected should help to answer the question: What factors in the educational environment should we examine to understand influences on learning outcomes?

To assess factors in the educational environment related to communication and other skills, a faculty subcommittee will construct a matrix indicating which courses address these skills through a) instruction and b) evaluation. They will review instructional materials and student and alumni perception of instruction related to these skills.

Use Results for Program Improvement: Prior to implementing its program, the assessment committee should specify the format, timing, and context for reporting results to stakeholders as well as how the data will be used for improvement of learning outcomes and processes. The plan for reporting results should be based on the original statement of purposes and priorities for assessment. The plan should answer the question: How will results influence the accounting curriculum and teaching methodology?

At a department meeting or retreat, the assessment committee will present results of three assessment initiatives described above (focus groups or videotaped student presentations, review of instructional materials, and student and alumni evaluations). The faculty will interpret results and recommend changes if warranted.

Identify Process Improvements: The assessment committee and department chair should review the assessment program or assign responsibility elsewhere. Review criteria should include accuracy, relevance, usefulness of the process and results, cost-effectiveness, and benefit to students. The committee should identify ways to improve and simplify the process and to increase the value and use of results. The process should answer the question: How will what we have learned from this cycle affect the curriculum and what have we learned to improve cycles in the future?

The department chair, dean, and assessment committee will analyze costs and benefits of the program at the end of each year of implementation, and make recommendations to the faculty at a department meeting

Table 3.1
SAMPLE DEPARTMENT ASSESSMENT PLAN A

The following assessment activities will be phased-in over a 5-year period.

Goal	Objective: Students will be able to:	Assessment Measures	Time Frame	Use of Results
Professional knowledge as foundation for lifelong learning.	Apply and adapt accounting concepts and principles in a variety of contexts and circumstances (*Objectives*, p. 6)	Portfolio analysis: faculty judgments of students' use of accounting knowledge based on portfolio of major assignments and Senior Capstone Project.	Junior and senior year	Determine patterns of strength and weakness in junior year; use to advise individual students, identify curricular needs for senior year and/or future sophomore-junior instruction.
Information Management Skills	Access, organize and synthesize information from print and electronic sources.	Faculty judgment of information skills, included as a rating scale on relevant class projects.	Junior and senior year	Same as above
Critical Thinking Skills	Use correct inference and deduction, recognize assumptions, interpret evidence, and evaluate arguments.	Diagnostic critical skills test. Faculty judgments of students' reasoning, using holistic rating scale when grading targeted projects.	Sophomore year Junior year	Annually compile holistic ratings for each class of students; review for trends, identify needed improvements if indicated.
Communication Skills	Use verbal and graphic displays effectively to communicate financial information and recommendations.	Samples drawn from coursework.	Annual Review of representative sample of student presentations.	Sophomore-senior comparison to determine growth; senior year review by practicing professionals.
Attitude of Continual Inquiry and Lifelong Learning	[Graduates will] continue their professional education throughout their careers.	Alumni Surveys Employer Surveys	Every 3–5 years	Review annually; monitor trends; identify concerns.
Satisfaction with Learning Environment	[Alumni will] express satisfaction with their professional preparation and suggest improvements based on changing needs of the profession.	Alumni Survey	Two, five, and ten years after graduation.	Review survey results; identify issues and recommended changes as needed.

TABLE 3.2
SAMPLE DEPARTMENT ASSESSMENT PLAN B

I. Essential Goals of the Curriculum
    A. Adaptable Professional Knowledge
    B. Effective Communication
    C. Problem Solving
    D. Learning to Learn
    E. Professional Integrity
II. Assessment Strategies and Uses
    A. Curricular Map (start-up plus review every two years)
        1. Faculty report instructional emphasis for each major goal; assistant compiles into a curricular map.
        2. Map is reviewed to identify gaps and overlap.
        3. Faculty agree on ways to improve balance of curricular emphasis.
    B. Faculty Ratings of Student Performance (start-up-plus review after 1 year of use)
        1. Faculty formulate objectives and performance criteria for all essential goals.

        2. Faculty develop rating scales for each major goal.
        3. Each faculty member agrees to use at least two of the rating scales to grade at least 3 major assignments each year.
    C. Portfolios of Student Work (annually)
        1. At the start of each year, faculty identify major projects that students will include in the portfolio.
        2. At the end of each year, students turn in portfolios for departmental review.
        3. Faculty review a selected sample to identify strengths and weaknesses in students' approach and clarify differences between students who receive grades at each level.
            a. Qualitative assessment of a stratified sample of portfolios: for example, 5 each from students who received A,B,C, and D grades
            b. Quantitative analysis using compiled ratings of all students on assignments identified in B.3
        4. Faculty use results to review objectives, identify strengths and/or needed changes, and familiarize themselves with work done by students in courses prerequisite to their own.
        5. Each fall, faculty return portfolios; students submit "best-effort" portfolio, 3 items to be used for advising, recommendations, etc.
    D. Learning Styles Assessment (start of each academic year, new students only)
        1. Entering students complete Nelson's Accounting Attitude Scale and Myers-Briggs through Counseling Center and receive a copy of results (with individual or group consultation if available)
        2. Profile of results is compiled and distributed to faculty
        3. Implications of profiles and individual differences are discussed with students in a special session
        4. Faculty discuss instructional implications and adjust methods to both challenge and support students
        5. At end of year, juniors complete Accounting Attitude Scale for sophomore-junior comparison
    E. Survey (one per year)
        1. Faculty adapt surveys from other institutions to reflect program goals
        2. Surveys are administered to a different group each year:
            a. Alumni
            b. Current Junior
            c. Graduating Senior
            d. Employers/recruiters
        3. Faculty identify implications and recommendations for follow-up.
III. Implementation Strategy
    A. Each member of the assessment committee takes the lead on one of the five methods.
    B. Each one also takes lead responsibility for one of the five goals.
    C. Committee meets periodically and reports at least quarterly at department meetings.
    D. Recommendations are developed jointly by members of the department.
    E. Responsibility for implementation and follow-up assessment is assigned as appropriate.