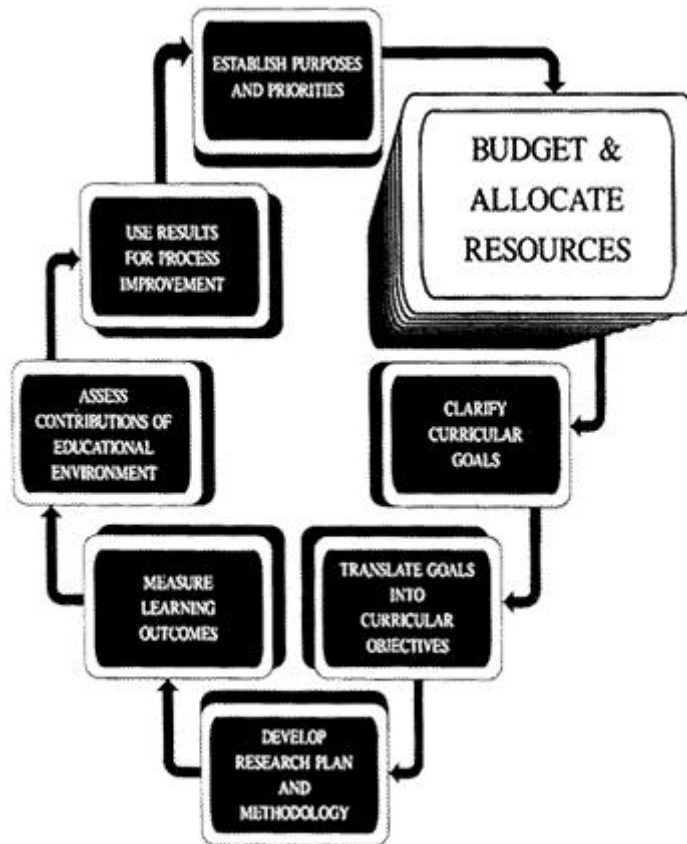


Assessment for the New Curriculum: A Guide for Professional Accounting Programs

Chapter 5 Budgeting and Allocating Resources for Assessment



Developing a budget and allocating resources is essential both to establish a realistic scope for assessment and to evaluate the cost/benefit ratio of the assessment program. Identification of costs should also help to clarify the focus of the assessment program. This chapter:

- Points out costs likely to be associated with assessment
- Discusses responsibilities of administrators and the assessment committee with respect to budgeting and allocating resources

5.1 Costs of Assessment

Costs for assessment include instruments, administration, data analysis, coordination and start-up costs (Ewell and Jones, 1986):

- *Instrument costs* include the purchase of development and validation of instruments. When performance assessments are used, faculty participation in rater training sessions may be a significant cost factor.
- *Administrative costs* are those associated with conducting procedures. They include supervising the assessment or mailing instruments, handling and storing data, and the opportunity costs for faculty and others involved.
- *Analysis costs* are those associated with faculty and other personnel needed to score and analyze the data.

- *Coordination costs* include keeping track of data from multiple sources and facilitating analysis through the efficient use of management information systems.
- *Start-up costs* include costs to educate faculty about assessment, to retain consultant services, to compile a centralized database, and to conduct pilot studies. Incentives and rewards for faculty who take leadership roles in the project may also be a substantial cost.

Some costs, such as those associated with clarifying curricular objectives, fall in the domain of curriculum development and should *not* be charged to assessment.

Frequently, the costs of assessment are limited to operating expenses, while overhead and opportunity costs are neglected. A full-cost budget may be contentious, but it provides crucial information for weighing the benefits of assessment. Conversely, when analyzing benefits, intangibles such as increased curricular coherence, improved qualification of graduates, and program reputation should be factored into the equation, along with more tangible outcomes such as graduates' employability and success.

5.2 Administrative Responsibility

Primary responsibility for allocation of resources belongs to the administration. Working with the assessment committee, the dean or department chair should establish an ongoing budget to ensure that necessary resources are always available. The budget should be reviewed and revised as part of *process improvement*, discussed in [Chapter 11](#).

5.3 Assessment Committee Responsibility

To minimize costs, the assessment committee should (Ewell and Jones, 1986; Terenzini, 1989):

- *Focus on high-priority areas of the curriculum.* The assessment program should be limited in scope. Placing "The primary weight upon a particular dimension that matches the institution's unique curriculum and mission" (Ewell and Jones, 1986, p. 45) increases the likelihood that results will be used and costs will stay within limits.
- *Use existing data when possible.* This is accomplished by coordinating with the institutional research office, which may already survey current students, graduating seniors, withdrawing students, and/or alumni. These surveys frequently include questions about the major and other aspects of the students' educational experience. In some cases, they can be amended to include questions about learning outcomes in the major.
- *Use regularly assigned coursework as a source of data.* This method, referred to as "course-embedded" or a "curriculum-embedded assessment" (Loacker et al., 1984; Farmer, 1988) uses coursework targeted to specific objectives, then evaluates it using departmental performance criteria. Investment in developing instruments and training faculty to use them consistently (discussed in detail in [Chapter 9](#)) will pay off in the long run. It will increase consistency of course-level evaluation and make it possible to aggregate or compare evaluation results for particular competencies across courses and assignments. Course-embedded assessment is also more motivating for students because they receive immediate feedback on their performance. This approach is less costly and more educationally useful than attempting a large-scale evaluation of complex abilities using a one-shot instrument.
- *Use inexpensive alternatives part of the time.* It may be possible, for example, to validate student self-report data against performance measures, then use frequent self-reports in combination with less frequent performance assessment of representative samples of students.
- *Consolidate and coordinate record-keeping.* A department database for student records allows centralized data analysis. These records should include course-embedded assessments as well as standardized test scores and other student data. A centralized database minimizes duplication of effort and encourages collaborative and exploratory studies

Even with careful marshaling of resources, substantial funding will be required to maintain an assessment program involving multiple evaluations over an extended time period. Both technical and human costs must be factored into the budget.