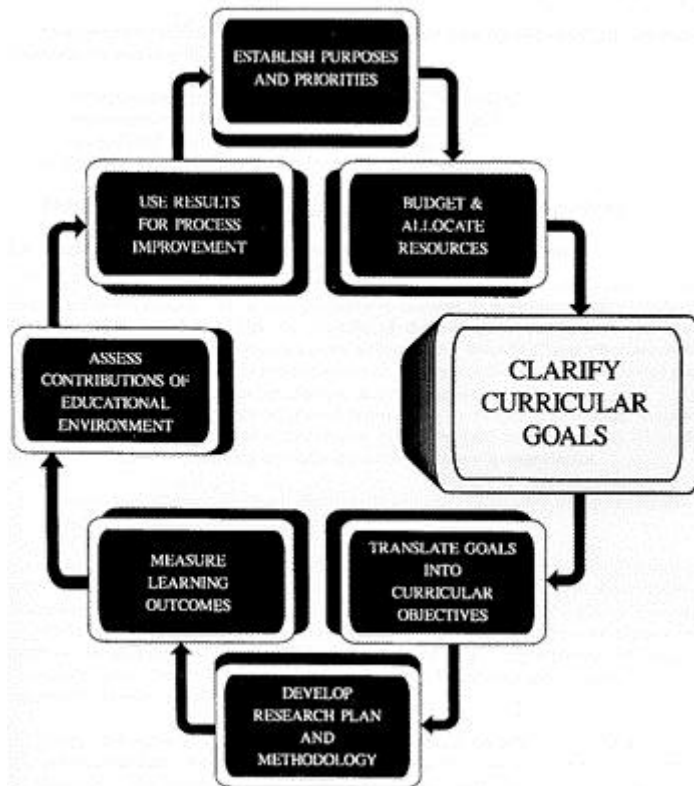


# Assessment for the New Curriculum: A Guide for Professional Accounting Programs

## Chapter 6 Clarifying Curricular Goals



Clarifying curricular goals and translating them into learning objectives are key steps in preparing for assessment. This chapter:

- Defines and distinguishes between "goals" and "objectives"
- Suggests sources for identifying essential curricular goals
- Suggests the value of clarifying curricular goals
- Outlines major categories of curricular goals and objectives

[Chapter 7](#) describes the development of objectives and performance criteria.

### 6.1 Goals and objectives: Definition of Terms and a Key Distinction

*Curricular goals* define in broad terms the knowledge, skills, values, and attitudes faculty members believe will enable graduates to succeed as practicing professionals. The goals should be consistent with the mission of the university and school, and should encompass the expanded learning outcomes advocated by the AECC and other accounting organizations. Achieving clarity and consensus on program goals is a major challenge posed by assessment, with benefits for the entire academic program.

*Curricular goals* are stated in general terms, such as analytical reasoning, electronic information skills, interpersonal effectiveness, or professional integrity. Goals for student learning outcomes in accounting are sometimes referred to as "competencies."

*Sample Goal (Communication):* Program graduates will be able to communicate effectively in professional situations.

*Objectives*, in contrast, describe what students must do to demonstrate proficiency in a given area of concentration. Objectives translate curricular goals into descriptions of *performance*, operationally defined for use in curricular development, teaching, evaluation of individual students, and program-level assessment. Because objectives emphasize what students can actually *do*, they are frequently referred to as "performance outcomes" or "behavioral objectives." While most programs state broad curricular goals, assessment requires the further specificity of objectives.

*Sample Objective (Communication, high-level):* Students will be able to present and convincingly support advice to a hypothetical client on future investment decisions. The presentation will be made either orally or in writing, to the satisfaction of an audience of faculty and/or practicing accountants.

The key difference is that objectives describe learning outcomes in terms of a student's *behavior* rather than a state of mind, which is often the focus of goals. A goal may call for evidence of students' *understanding* of a principle, which can only be *inferred* from behavior. For example, a goal related to auditing might state that students should "understand options for presenting accounting information in an audit." In contrast, the related *objectives* indicate *how* the student will demonstrate "understanding," for example, by stating that the student will be able to *evaluate* the options (high-level objective) or simply *list* and *explain* them (low-level objective). Levels of objectives are discussed in more detail in Section 6.4.

Translating goals into objectives is essential for movement from curricular ideals to knowledge of results in terms of students' performance in the classroom and the workplace. The process of operationally defining goals is described in [Chapter 7](#).

## 6.2 Sources of Goals and Objectives for the Academic Program

The assessment and/or curriculum committee should consult both internal and external stakeholders when developing program goals and objectives. Faculty who have developed program goals in other professional contexts have found that:

to ensure the acceptance of goals, all appropriate and interested parties should have the opportunity to participate in their development and/or revision. This will, at a minimum, include all faculty, but should also involve students and local practitioners or the appropriate professional societies. Other factors to be considered are the dean's vision, legislative directives, and institutional-level definitions. (Romberg, 1990, p. 11)

The AECC and major professional associations have recommended expanded goals and objectives for accounting as it is evolving today. The AECC's *Objectives* identify competencies necessary for professional success, based on outcomes identified by major accounting firms in a paper entitled *Perspectives on Education: Capabilities for Success in the Accounting Profession* (Arthur Andersen & Co. and others, 1989), often referred to as the "Big Eight White Paper." Through the 1986 "Bedford Committee" Report, the AAA has proposed a similar framework (AAA Committee on the Future..., 1986). Goals such as those identified by the AECC are consistent with the goals of the AAA and AACSB, and standards of regional accreditation bodies. They are specific enough to be translated into measurable tasks with defined performance criteria, yet general enough to permit a wide range of educational approaches. These goal statements, in conjunction with course syllabi, program documents, and employer recommendations, are an important resource for faculty as they formulate goals and objectives representative of their school.

Not all goals and objectives identified in these sources are equally important to all employers. A review of performance appraisal forms used by employers of one university's graduates identified competencies from the "Bedford Report" (1986) and *Perspectives* (1989) which were actually used in supervisor evaluations. While employers considered many of the objectives stated in these documents, several were not evaluated at all. For example:

- No employer evaluated employees on objectives related to "Design and Use of Information Systems" or "Decision Problem and Information in Organizations."

- Of the four objectives related to "General Knowledge," only *experience in making value judgments* was assessed.
- Communication, intellectual and interpersonal skills, however, *were* evaluated by these employers (Baker and others, 1993, pp. 43–44 and 52–55).

Information based on practice logs and surveys of CPAs is available in the AICPA's *Practice Analysis of Certified Public Accountants in Public Accounting* (Greenberg and Smith, 1991). Approximately 2,000 AICPA members were surveyed; the sample was weighted toward early-career members to assist in improving the validity of the CPA licensure examination. The report identifies major tasks of practicing CPAs in accounting and auditing and in taxation.

The eight tasks identified for accounting and auditing are listed in Figure 6.1. For each task, the report identifies relevant activities, knowledge, and skills and presents CPAs' estimates of when those should be acquired (see, Greenberg and Smith, 1991, Appendix 13). This analysis of expert practice will help faculty knowledge and skills that graduates will find most useful in the early stages of their careers. The analysis may also suggest in-class activities, projects, examinations and evaluation criteria for use in the curriculum.

These studies provide guidance, but the assessment committee should validate goal statements for local use by surveying employers about what counts in their working environment.

### 6.3 Value of Clarifying Curricular Goals

Clear goals and consensus about priorities benefit the program above and beyond the immediate task of assessment planning. Clear goals:

- Convey a strong sense of direction and purpose within the program
- Facilitate communication with prospective and current students, employers, and the general public about performance expectations
- Help to attract students who are most likely to value what the program has to offer
- Facilitate increased program impact on student learning

Often, faculty discussion of program goals reveals significant agreement about their aspirations for graduates. In some instances, however, a lack of explicitly stated goals arises from disagreements (real or perceived) among faculty about what the program should accomplish. Open discussion of such disagreements is the first step toward clarifying program goals. Clarity and consensus about the goals lend direction and energy to build the future of the program.

### 6.4 Major Categories of Learning Outcomes

The learning outcomes prescribed by the AECC *Objectives* include both professional and general *knowledge, skills and values and attitudes*. Goals and objectives that describe knowledge and skills are classified in the "cognitive" domain. Values and attitudes are classified in the "affective" domain (Bloom, 1956).

#### 6.4.1 The Cognitive Domain: Knowledge and Skills

Goals and objectives in the domain are commonly divided into six types: knowledge, comprehension, application, analysis, synthesis, and evaluation. Referred to as Bloom's Taxonomy, this categorization system is summarized in Figure 6.2. Figure 6.2 also illustrates application of the taxonomy to outcomes in accounting, with specific reference to the use of accounting information in investment decision making.

**FIGURE 6.1**  
ACCOUNTING AND AUDITING TASKS AND ACTIVITIES<sup>1</sup>

- 1.1 Evaluate client and engagement to determine whether to accept them.
- 1.2 Enter into agreement with client to achieve a mutual understanding of the terms of the engagement.
- 1.3 Plan the engagement to achieve its objectives and goals in an efficient and effective manner.
- 1.4 Obtain and document data to form a basis for conclusions.
- 1.5 Evaluate information to reach and document engagement conclusions.
- 1.6 Prepare communications to satisfy engagement objectives.
- 1.7 Perform engagement review to provide reasonable assurance that goals and objectives were achieved.
- 1.8 Communicate results to appropriate parties to fulfill terms of engagement.

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<sup>1</sup>Adapted from Greenberg and Smith, 1991, pp. 319–321.

The six levels of outcomes are frequently grouped into "lower-order" and "higher-order" outcomes, as follows:

*Knowledge and comprehension* outcomes, which require only recall, recognition, or explanation of concepts, are referred to as "lower-order" cognitive objectives. These objectives require students to demonstrate familiarity with essential concepts and principles but require minimal applications, adaptation, or use of this knowledge. Assessment measures based on lower-order objectives generally require students to produce a single correct answer or follow an established procedure.

*Application, analysis, synthesis, and evaluation* are considered "higher-order" cognitive objectives. They combine *knowledge* and *skills* to specify *how* concepts, principles, procedures, and/or theories are to be used by the learner. Assessment measures based on higher-order objectives usually have no single correct answer and may even require students to identify the central problem or question (as in Harvard-style cases; Libby, 1991).

Higher-order objectives tap learning-to-learn skills such as those identified by Frances, Mulder, and Stark (in preparation): questioning, organizing, connecting, reflecting upon, and adapting knowledge for new purpose. Because achievement of higher-order objectives requires effective *use* of concepts and principle, it is possible to include knowledge and comprehension objectives *within* measures of higher-order objectives.

Extending beyond the traditional categories outlined by Bloom, the AECC and others have identified three specific categories of professional competence:

- *Intellectual skills*, for example, the ability to identify and solve unstructured problems in unfamiliar settings, to think critically, to manage challenging pressures and to identify and resolve ethical issues
- *Interpersonal skills*, for example, teamwork, leadership, and the ability to interact with culturally and intellectually diverse people
- *Communication skills*, such as the ability to listen effectively, to transfer and receive information with ease, and to present and support a position (AECC *Objectives*, 1990)

While Bloom's taxonomy emphasizes the application of knowledge, the AECC's categorization identifies a wide range of skills for professional practice.

#### **6.4.2 The Affective Domain: Values and Attitudes**

In addition to knowledge and skill outcomes, the faculty may wish to address professionally related values and attitudes, categorized in the "affective domain" by Bloom and others. The AECC *Objectives* specifies several outcomes related to graduates' professional orientation, including empathy, integrity, leadership, sensitivity to social responsibilities, and a commitment to lifelong learning. Professional ethics are increasingly a focus of accounting and other business programs.

Although Bloom and his colleagues devised a taxonomy of affective objectives, it is not widely used in higher education. A more practical system, based on values clarification research (Raths, Harmin, and Simon, 1996), is presented in modified form in this guide. It envisions three levels of commitment to professional (or other) values:

- Choosing the targeted value freely from among examined alternatives
- Affirming the value publicly
- Acting consistently and repeatedly in accordance with the value

This model is illustrated in detail in Section 9.4, Measures of Professional Orientation.

The performance-oriented outcomes identified by the AECC—intellectual, interpersonal and communication skills, and professional orientation—are among the most important in current educational reform, yet the most challenging to assess. The chapters on measurement that follow describe practical approaches to assessment of these outcomes.

**FIGURE 6.2**  
BLOOM'S TAXONOMY: COGNITIVE DOMAIN<sup>2</sup>

**Knowledge:** Recall or recognize information (terminology, facts, conventions, trends, sequences, classification systems, categories, criteria, methods, principles or generalizations, theories).

**Key words:** Define, list, identify, distinguish, summarize, paraphrase.

**Example:** Student will be able to define terms such as investments, portfolio, equity, debt securities, ROR, ROI, LMC, equity method, market value method with generally accepted account principles (GAAP).

**Comprehension:** Restate concepts or procedures through translation, interpretation, or extrapolation.

**Key words:** Explain in own words, describe, translate, illustrate, draw, demonstrate, reorder, differentiate, rephrase.

**Example:** Student will be able to explain the portfolio approach outlined by GAAP.

**Application:** Use knowledge to achieve a specific purpose; some discretion or inventiveness may be required.

**Key words:** Apply, generalize, relate, organize, employ, transfer, restructure, classify.

**Example:** Student will be able to apply the fair value method for short-term debt and equity investments or equity method for long-term investments to develop a portfolio worksheet.

**Analysis:** Extract essential elements, relationships, or principles of a problem, situation, theory, idea, etc.

**Key words:** Compare, contrast, relate, detect, classify, discriminate, deduce, distinguish, quantify, analyze statistically.

**Example:** Student will be able to analyze risk, liquidity, and ROR on total investment portfolio.

**Synthesis:** Combine and integrate ideas and information from a variety of sources to create an original product (communication, plan, abstract relationship).

**Key words:** Design, predict, extrapolate, develop, invent, relate.

**Example:** Student will be able to design a plan to determine consistency between goal for and performance of investment portfolio.

**Evaluation:** Identify the most desirable choice or action in a choice situation in terms of internal evidence or external criteria.

**Key words:** Evaluate, test, judge, validate, assess, decide, determine, argue, consider, appraise

**Key words:** Evaluate, test, judge, validate, access, decide, determine, argue, consider, appraise, recommend.

**Example:** Student will be able to prepare a report providing advice on future investment decisions based on information derived from the analysis and plan (above).

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<sup>2</sup> Adapted from Bloom, 1956; Mefessel and others, 1967.