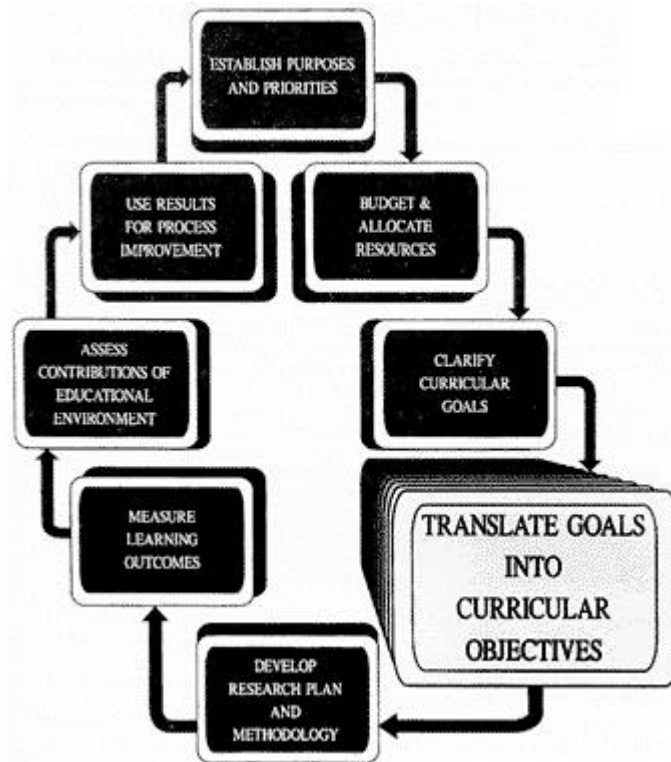


Assessment for the New Curriculum: A Guide for Professional Accounting Programs

Chapter 7 Translating Goals Into Curricular Objectives



This chapter continues the work of [Chapter 6](#). It outlines the process by which curricular goals are translated into objectives (or performance outcomes) as a prelude to development of measures for judging students' achievements. This chapter:

- Describes how learning outcomes can be operationally defined, that is, specified in a form that facilitates measurement
- Identifies pitfalls in writing objectives or performance outcomes
- Discusses the transition from objectives to measurement

7.1 Operationally Defining Program Goals

Objectives are operationally defined statements of desired learning outcomes, that is, they are stated in a form that allows measurement. *Goals* such as acquiring "knowledge," "understanding," or "appreciation" provide general direction to faculty in developing instruction but may leave students uncertain about how to approach course material. In contrast, *objectives* specify the required performance to increase clarity about expectations.

Using the taxonomy introduced in [Chapter 6](#), the department can construct objectives representing a continuum of levels of understanding that can serve as milestones marking students' progress through the program.

Well-defined objectives greatly simplify the selection and design of methods for measuring learning outcomes. Objectives should answer the following questions:

- *Content*: What do students need to *know* about this subject?
- *Action*: How do we want students to *use* that knowledge?
- *Context*: Under what *circumstances* will students be expected to demonstrate their knowledge?
- *Performance Criteria*: What are the *standards* that will be used to judge students' performance?

The following examples illustrate two applications of this schema:

Example 1: Working collaboratively with a team of peers (context), graduating seniors will be able to identify and solve unstructured, real-world problems (actions) related to audit situations (content). The result should include an analysis of the problem, at least two plausible alternative solutions, and a convincing rationale stating why the final solution proposal is preferred (performance criteria).

Example 2: Upon completing the internship program (context), graduating seniors will be able to identify and solve unstructured real-world problems (action) drawn from professional practice in taxation (content) to the satisfaction of trained raters [faculty, employers, internship supervisors] (performance standard).

Content: Both examples identify the general domain in which students are expected to demonstrate their knowledge.

Action: Both example specify actions students must take to demonstrate achievement of the goal. The actions identified for these intellectual skills correspond to high-level objectives in Bloom's cognitive taxonomy.

Context: Each example specifies the context or conditions under which the desired action is expected to be performed. A variety of context can be specified, for example, a formal examination (no books, no notes), an actual practice situations, or a simulation.

Performance Criteria: The first example specifies three criteria for judging the students' performance: problem analysis, two alternative solutions, and convincing rationale. These criteria provide a framework for measurement across a variety of tasks. The second example does not specify performance criteria, but refers to rater training, a procedure in which judges agree on the use of criteria tailored to the performance situations. Procedures for training raters are described in [Chapter 9](#).

Performance criteria can be generated through:

- Brainstorming
- Discussing students' work to identify features that distinguish between exemplary and unsatisfactory work
- Analyzing the performance of successful practicing professionals (Greenberg and Smith, 1991)
- Reviewing literature to identify features of successful performance supported by research

Performance criteria developed for program-level assessment can be used by faculty to prepare checklists, rating forms, questionnaires, tests, and other materials for instruction and evaluation (see [Chapter 9](#)). Course-embedded assessments tailored to departmental criteria can be compiled in student portfolios and rated using instruments based on the criteria. Scores can then be consolidated to develop a diagnostic profile of students' strengths and weaknesses. In addition, feedback from faculty members who attempt to apply the performance criteria in their courses is a valuable source of information for review and revision of the criteria.

7.2 Pitfalls in Defining Objectives

When formulating objectives, pitfalls can be avoided. The following are most commonly encountered:

- Writing objectives and performance criteria without reference to students' work

- Over-emphasizing low-level objectives
- Specifying the instructional activity rather than the learning outcome
- Writing outcome statements that are too vague to be measurable

Writing objectives and performance criteria reference to course syllabi and students' work:

Objectives written without reference to what students actually accomplish may prove confusing or irrelevant when faculty attempt to apply them to performance. Faculty who turn to course syllabi, assignments, and examples of student coursework will find they are better able to articulate what they expect of students.

Developing objectives and performance criteria is not linear nor sequential, but rather iterative and evolutionary. The evolution of specific objectives for a particular goal (such as understanding international accounting) might include the following phases:

- Review relevant course materials and student work
- Draft a statement of objective(s) and criteria
- Use the criteria to review additional examples from the same pool
- Revise objectives and criteria until consensus is reached

Articulating what the faculty *really* want from students is a challenging but crucial step in developing a well-integrated curriculum and corresponding assessment program.

Over-emphasizing low-level objectives: A common pitfall when writing cognitive objectives is to focus primarily on outcomes at low levels of Bloom's taxonomy (knowledge and comprehension) or that require only basic application of concepts. Such objectives require students to do little more than memorize coursework without having to apply or extrapolate that knowledge, or use it to make judgments about complex situations.

When specifying cognitive outcomes, it is important to include the full range of cognitive abilities. The key words presented in Figure 6.2 can be used as a guide when writing objectives at higher levels of Bloom's taxonomy.

Specifying the instructional activity rather than the learning outcome: Objectives are frequently written to identify what the student or faculty member will *do* rather than how the student will be able to put that knowledge to use. For example, the statement, "Students will learn the basic principles of financial accounting" describes the instructor's *intent* but does not state what students will be able to *do* once they have "learned" basic principles. The statement, "The instructor will present guidelines for design of advanced information systems" describes what the *teacher* will do but neglects to specify the intended result of students' capabilities with respect to advanced information systems. In contrast an outcome statement would read "Students will be able to apply guidelines to the design of advanced information systems."

Writing outcome statements that are too vague to be measurable: A fourth pitfall is to write objectives that are not stated in measurable form. For example, the AECC *Objectives* lists "Taxation and its impacts on financial and managerial decisions" as an important program goal under "Accounting Knowledge." Interpreted as a goal ("Students will demonstrate knowledge of taxation...") this general statement provides little guidance for measurement; however, it can be generate a variety of objectives. For example:

- Students will be able to *explain* the key provisions and exceptions in the tax code (knowledge level)
- Students will be able to *justify* financial and material decisions incorporating taxation principles (evaluation level)

The addition of an action-oriented verb (italicized) clarifies *how* students will demonstrate their knowledge.

Similarly, accounting knowledge related to "the nature of attest services and the conceptual and procedural bases for performing them" (*Objectives*, p. 8) can be interpreted in any of the following ways:

- Student will be able to *list* and briefly *summarize* principle characteristics of the attest function (knowledge level)
- Students will be able to *explain* the importance of the attest functional and describe the conceptual and procedural bases for performing it (comprehension level)
- Students will be able to *conduct* a simulated audit using correct procedures for the attest function (synthesis level)

For clarity of instruction and assessment, faculty should specify the level or levels desired.

7.3 The Transition from Objectives to Measurement

Objectives need not be written to conform exactly to a single standard. However, objectives stated in terms of *actions to be performed by students* operationally define the desired outcomes so that measurement indicators can more readily be identified. The objectives should be precise enough to suggest measurement strategies, yet broad enough to encompass a wide range of teaching approaches. Clarity and consensus about the goals, objectives and performance may evolve slowly or emerge quickly, depending on the maturity of the program and the degree of consensus among faculty about its purposes.

In a dynamic, responsive program environment, goals and objectives will be refined periodically as faculty understanding of learning outcomes and graduates' professional needs increase. The most important feature of effective outcome statements is the integration of the mission of the program and the institution, the values and instructional aims of the faculty, the characteristics of the students, and the needs of the profession.