

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

Foreword

Since its formation in 1989, the Accounting Education Change Commission has devoted its efforts to the mission of improving the academic preparation of accountants, so that entrants to the profession would possess the skills, knowledge, and values and attitudes required for success in accounting career paths. This mission is consistent with the objectives of the American Accounting Association's Bedford Committee Report and the Sponsoring Firms' white paper, "*Perspectives on Education: Capabilities for Success in the Accounting Profession.*"

The Commission adopted three major thrusts—faculty development, curriculum development and dissemination, and assessment. Assessment initiatives included a requirement that each of the AECC grant schools develop an assessment plan and workshops on assessment for the grant schools and other schools. Also, the Commission supported the preparation and publication of this monograph to help accounting educators develop practical and effective assessment programs. The monograph provides background on the assessment movement in the U.S., outlines a model for developing an assessment program, provides guidance for faculty to assess not only the traditional learning outcomes but also the expanded learning outcomes advocated by the AECC and others, and illustrates the use of assessment as a tool for continuous improvement of learning outcomes and client satisfaction. Many examples are provided from current assessment practices.

As the authors indicate, the value of assessment is to provide a "culture of evidence" and an inquiring spirit that leads to questions that translate into action to improve learning outcomes. Administrative and faculty support is necessary for the culture of evidence to become the standard of practice in accounting education.

The authors of this guide bring complementary perspectives to the challenge of assessment in accounting education. Dr. Joanne Gainen is director of the Teaching and Learning Center at Santa Clara University, where she has coordinated numerous assessment projects. She also conducts training and has published on critical thinking, intellectual development, classroom research, and new faculty mentoring. Rev. Paul Locatelli, S.J., is President of Santa Clara University and has been a member of the Accounting Education Change Commission since its founding in 1989. He has served on numerous accreditation boards and in 1994 was named Outstanding Accounting Educator of the Year by the California Society of CPAs. The Commission is very grateful to the authors for their efforts in preparing this guide.

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