

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

Glossary

Accreditation: A formal process of review and certification in which an institution's or program's status is legitimized by an external agency.

Affective objectives: desired learning outcomes related to beliefs, attitudes, and values.

Assessment Plan: A statement of the purpose of a departmental assessment program, the curricular goals and objectives that will be assessed, the methods and measures that will be used to determine students' progress toward these goals and objectives, the estimated costs and benefits of the program, and the procedures that will be used to integrate the findings into ongoing program improvement and documentation of success.

Assessment: In education, the systematic collection, interpretation, and use of information on student characteristics, the educational environment, and learning outcomes to improve student learning and client satisfaction and/or to document program success.

Bloom's taxonomy of educational objectives: A system of categorizing cognitive outcomes of education in six levels: Knowledge, Comprehension, Application, Analysis, Synthesis, and Evaluation. Each level progressively requires greater understanding of concepts and principles and flexibility in adapting knowledge for particular purposes.

Cognitive objectives: Desired learning outcomes related to the acquisition and use of knowledge.

Criterion-referenced testing: Testing intended to determine how well students perform relative to specified objectives of a course or program.

Goals: The desired outcomes of a program. *Curricular* goals in professional education define in broad terms the knowledge, skills, values, and attitudes most valued by the faculty and which the faculty believes will enable graduates to succeed as practicing professionals.

Indicators: Forms of evidence that reasonable observers would agree attest to the attainment of a specific educational outcome.

Institutional Assessment: A comprehensive inquiry to determine the effectiveness of all aspects of an educational institution. The term "assessment" suggests an emphasis on the use of data, including data on the consequences of the institution's activities as well as its resources, the services it provides, and constituents' satisfaction.

Learning outcomes: educational results in the domain of cognition, skill, or attitudes and values. Taxonomies of learning outcomes further subdivide these domains, for example, Bloom's taxonomy which offers six levels of cognitive outcomes (see Bloom's Taxonomy); Raths and Simon offer six levels in the affective domain (attitudes and values).

Formative evaluation: Use of evaluation methods and results for program improvement. May include evidence of students' progress toward desired outcomes of the program as well as information on students' and other stakeholders' perceptions of the program and how it can be improved.

Norm-referenced testing: Testing designed to rank-order students' performances relative to each other.

Objectives: Operationally defined statements of desired learning outcomes. Also known as "performance objectives" or "behavioral objectives" because they identify what the learner should be able to *do* as a result participating in a particular educational experience.

Outcomes: In education, the results of an educational experience, intended or unintended. The term usually implies measurability, although the vast majority of outcomes are not measured and many do not lend themselves to measurement. Learning outcomes include knowledge, skills, and attitudes and values. Additional outcomes include the actual consequences of the experience, for example, employment, opportunities for advancement, or enhanced credibility as an authority in one's professional field.

Performance measures: Evidence of attainment of learning outcomes based on behavioral demonstration of the desired knowledge, skill, attitudes, or values.

Performance criteria: Standards by which an individual's performance on a particular task can be judged.

Program Review: A systematic and comprehensive analysis of a program's characteristics and results, often conducted with the assistance of (or at the request of) authorities external to the program, for example, institutional administrators or accrediting agencies.

Proxy indicators: Evidence used to suggest that a given educational outcome has been achieved, without directly measuring that outcome. Proxy indicators are of two types: evidence that the *means* exist to achieve the outcome, and evidence based on testimonials rather than actual performance relevant to the outcome (for example, self-reports of skill or knowledge levels).

Summative evaluation: Evaluation designed primarily to judge program achievements and to ascertain the merits of the program.