Summer 2005

TEACHING & CURRICULUM SECTION
AMERICAN ACCOUNTING ASSOCIATION

The Accounting Educator,
Volume XIV, No. 4

The Accounting Educator

INSIDE

A Message from the Chair

By *Thomas G. Calderon, tcalder@uakron.edu*

Section members and friends have written several useful essays on the topic of assessment that appear in this issue of The Accounting Educator and in the Section's recently published monograph titled Best Practices in Accounting Program Assessment. In addition, the accounting literature contains several outstanding essays on the topic of assessment [Herring and Izard (1992); DeMong, Lindgren, and Perry (1994); Gainen and Locatelli (1995) Akers, Giacomino, and Trebby (1997); Penemon (1998); Hill, Perry, and Stein (1998); Kimmell, Marquette, and Olsen (1998); Apostolu (1999); Stivers, Campbell, and Hermanson (2000); Hindi and Miller (2000); Ashbaugh, Johnstone, and Warfield (2002); Wolcott, Baril, Cunningham, Fordham, and St. Pierre (2002); Ammons and Mills (2005)]. Though these articles describe excellent assessment initiatives and projects, many emphasize indirect measures of student learning. Indirect measures rely on surveys and opinions, which do not use actual work done by students as evidence. The AACSB (2004; 2004b) and all the regional accreditation agencies in the U.S. now expect assessment of student learning to be based largely on direct measures of student learning, which use actual work done by students as evidence.

Assessment of student learning could be a challenging process, particularly when programs attempt to use direct measures of student learning. Without proper planning, it could significantly increase faculty and administrator workloads. An approach to making assessment more manageable and more meaningful for administrators, faculty, and students is to embed assessment activities directly into regular classroom activities. This approach to program assessment (referred to as course-embedded assessment) "is efficient and can produce very effective insight into students' learning and their achievement of spe-

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cific program objectives. However, most accreditation agencies will recognize a course embedded exercise as assessment only if (a) it is a deliberate and documented part of the program's assessment plan, (b) it sheds light on student achievement of a program's learning goal, and (c) it otherwise satisfies the definition of assessment" (Martel and Calderon, 2005). Ammons and Mills (2005) offer a comprehensive example of course-embedded assessment in the accounting domain.

Providing support for assessment of student learning has been one of the Section's initiatives for several years. We pursue this initiative because assessment of student learning helps to (a) promote clarity and shared values in the accounting curriculum, (b) facilitate improvements in student learning, and (c) motivate curriculum improvements. The Section provides active support for accounting program assessment through annual workshops and panel sessions at regional and national meetings, a monograph that highlight best practices accounting program assessment, and newsletter articles that focus on assessment of student learning.

The Section is sponsoring two professional development workshops in the assessment area at the AAA's annual meeting in San Francisco—(1) CPE Session 10: Sunday, August 7, 8:00 AM – 4:30 PM Assessment of Learning Outcomes and Accounting Programs; and (2) CPE Session 35: Sunday, August 7, 1:00 PM – 4:30 PM Closing the Assessment Loop for Critical Thinking. Members of the Section's Assessment Committee, supported by AICPA staff and faculty members with assessment experience from various universities, will lead the first workshop. Susan K. Wolcott (WolcottLynch Associates) and Leslie G. Eldenburg (The University of Arizona) will lead the second one.

The Section's Best Practices in Accounting Program Assessment monograph was published last year (Calderon, Green and Hackness, 2004). The monograph contains several "best practice" cases in accounting program assessment, a survey of accounting program assessment practices, assessment metrics used by AACSB accredited accounting programs, conceptual frameworks for assessment, and a discussion of issues related to faculty support for assessment. A long list of T&C members and friends contributed to the monograph. The AAA will distribute free copies to T&C members at the national meeting in San Francisco. Members may also obtain copies of the monograph by placing an order directly with the AAA. However, there is a $5.00 shipping charge. Non-members may obtain a copy for $20 or they may join the Section by paying the current $10 fee (applies only to existing AAA members) and receive a free copy. I encourage T&C members and friends to visit the AAA's book exhibit in San Francisco to request a copy of the monograph.

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Journal of Accounting Education Receives Golden Page Award

The *Journal of Accounting Education* has received the 2004 Golden Page Award for Readability of Research. More than 400 accounting and finance journals were considered for this award, which is given each year by Emerald Publications. James E. Rebele has been Editor-in-Chief for the *Journal of Accounting Education* since 1998. Rebele is Department Head and Professor of Accounting at Robert Morris University. The *JAE* is a refereed publication dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The *JAE* publishes the results of empirical studies, notes on education issues, and instructional resources, including cases. For further information about the *Journal of Accounting Education*, please contact Jim Rebele at rebele@rmu.edu or (412) 269-4894.

Colloquium on Change in Accounting Education

The 9th annual Colloquium on Change in Accounting Education will be held from October 26 - 29, 2005 on the Queen Mary located in Long Beach, CA.

More detailed information (registration, hotel, and program schedule) will be available sometime after June 20 at www.thecolloquium.com.

SHARED EXPERIENCES COMMITTEE REPORT

2004 – 2005 COMMITTEE COMPOSITION:

Chair: Paul Solomon, Colloquium on Change in Accounting Education

Mike Bitter, Stetson University
David Kirch, Ohio University
Tom Klammer, University of North Texas
Wendy Tietz, Kent State University
Jerry Weinstein, John Carroll University
Don Wygal, Rider University

2004-2005 THEME:

even panels shared experiences this year with the theme "Reflecting on What We Teach." The following is a synopsis of that theme: If you suddenly lost your institutional memory and were asked what should be taught in the accounting curriculum, what would that curriculum look like? Would it have a greater international or legalistic orientation? Would there be more or less specialization? What or who would influence what we teach? Who would do the teaching? The panel will share ideas and lead the audience in a dialogue given anticipated changes in globalization, technology, the economy, regulation, and the profession.

PANEL SESSIONS

Colloquium on Change in Accounting Education, Sedona, AZ, October 21/22, 2004

Title: *Reflecting on What We Teach*

Moderator: Tracey Sutherland, American Accounting Association

Panelists: Thomas Calderon, University of Akron, Tom Klammer, University of North Texas, Susan Wolcott, WolcottLynch Associates, and Don Wygal, Rider University

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Southwest Regional Meeting, Dallas, TX, 8:30 - 10:00 A.M., March 4, 2005

Title: *Reflecting on What We Teach*

Moderator: Tom Klammer, University of North Texas

Panelists: Robert Rickets - Texas Tech University; Mary Harston - Texas A&M University, Kingsville, and Tom Klammer, University of North Texas

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Mid-Atlantic Regional Meeting, Philadelphia, PA, 1:15 – 3:00 P.M., March 25, 2005

Title: *Reflecting on What We Teach*

Moderator: Don Wygal, Rider University

Panelists: Andrew Lewis, KPMG, Washington D.C. Office, Judy Rayburn, University of Minnesota, and Kent St. Pierre, University of Delaware

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Southeast Regional Meeting, Charlotte, NC, 10:30 – 11:45 A.M., April 23, 2005

Title: *Shared Experiences - Reflecting on What We Teach*

Moderator: Mike Bitter, Stetson University

Panelists: Ed Blocher, University of North Carolina at Chapel Hill, Georgia Saemann, University of Wisconsin - Milwaukee, and Tonya Flesher, University of Mississippi.

Western Region Meeting, Sacramento, CA, Plenary Session: 8:45 – 10:15 A.M., Follow-up Session: 10:30 – Noon, April 29, 2005

Title: *Reflecting on What We Teach* (Plenary Session)

Moderator: Paul Solomon, Colloquium on Change in Accounting Education

Speakers: Phil Reckers, Arizona State University and Gary Sundem, University of Washington

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Ohio Regional Meeting, Columbus, Ohio, 3:45 – 5:00 P.M., April 29, 2005

Title: *Shared Experiences: Reflecting on What We Teach*

Moderator: Jerry Weinstein, John Carroll University

Panelists: Jerry Weinstein, John Carroll University and David Kirch, Ohio University

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Annual Meeting, San Francisco, CA, 2:00 – 3:30 P.M., August 8, 2005

Title: *Reflecting on What We Teach*

Moderator: Paul Solomon, Colloquium on Change in Accounting Education

Panelists: Phil Reckers, Arizona State University, Jan Williams, University of Tennessee, and Peter Wilson, Boston College

The Nature of the Beast – Does Accounting Have to be so Hard?

By Joan Cezair, Fayetteville State University, jcezair@uncfsu.edu

I'd heard it many times before and from many academics before…."Accounting is hard. That's the nature of the beast. High failure rates are the norm. It's nothing you're doing wrong as a professor – it's the material." Well, when I first moved from the corporate world into academia I felt really uncomfortable accepting these "truisms". I *wanted* my students to pass my accounting classes and I felt personal trepidation when they didn't. So began my long odyssey on the road to finding a way to improve the passing grades and reducing the withdrawal rates in my accounting courses.

I tried everything I could think of to lower the failure rate. I handed out exam study sheets that listed the topics that the exam would cover. That didn't work. I allowed students to prepare a "cheat sheet" with any accounting information they needed written on it and allowed them to bring these sheets into the examination to help jolt their memory of the accounting concepts being tested. That didn't work. I gave open book examinations. That didn't work. I gave take-home examinations. That didn't work. I gave more exams that covered fewer chapters. That didn't work. I threw out students' lowest examination grade. That didn't work. Nothing worked.

Instead, what I found myself doing at the end of each semester was "curving" my grades so that my pass/fail rate stayed below the radar of the Dean's Office. Needless to say, this solution was NOT the option I was most comfortable with. I subsequently started work on my Doctorate in Accounting and came across "experiential learning theory" and the theories of "learning styles" on which my dissertation is based.

Kolb (1984) explains *experiential learning theory* as follows:

> This perspective on learning is called "experiential" for two reasons. The first is to tie it clearly to its intellectual origins in the work of Dewey, Lewin, and Piaget. The second reason is to emphasize the central role that experience plays in the learning process…[the aim is to suggest] through experiential learning theory a holistic integrative perspective on learning that combines experience, perception, cognition, and behavior (pp. 20-21).

I was now convinced: my student failure rates were high because something in their learning environment was "not right." I knew then what I needed to do i.e. I needed to take into account the fact that all my students could not learn in the way I was demanding that they learn: listen to a lecture, take notes, take a multiple choice test (research has shown that accounting courses are heavily multiple choice and quantitative based).

I then completely revamped my course syllabus. My objective was to provide my students with as many tools as they needed to pass my courses. In addition, I was going to let my STUDENTS choose what tasks THEY wanted to accomplish (based on their preferred learning styles) in order to pass the course. Within some pretty generous guidelines, students selected evaluation options based on THEIR perceptions of

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their learning styles and of THEIR own strengths and weaknesses.

It was, I would later learn, a bold step. Several professors with whom I discussed my concepts did not agree in giving students control over the evaluation process. By the way……students have since conceded that it only APPEARS as if they have control but they still like the idea that it LOOKS like they do! Some colleagues felt my new evaluation process required too much work and it did initially but the process has gotten a lot easier as I refine the process. Some colleagues thought it wouldn't make a difference. But, what did I have to lose? I'd tried everything else and nothing had had a positive impact on my student outcomes…until now.

I then revised my evaluation process, which I kept refining based on students and my experiences with the process (see Sample Evaluation Procedures below). The key point I wanted to drive home to the students was that the evaluation system was NOT designed to be punitive. A student could achieve as much as they strive to achieve given the tools for success I have given them.

Evaluation Procedures:

Grading for this class will be on a "points" system. You will have various "points earning" opportunities during the course of this semester. The grade you earn in this course is dependent on how many points **you** are willing to earn.

Students can accumulate their points in **any** combination of ways by choosing assignments that total **400** points. If you choose to complete more assignments, the Instructor will select your **HIGHEST** points (up to a maximum of 400 points) for inclusion in your final grade for the course.

"Points Earning" Activities

Maximum Points You Can Earn = 400, which can be earned by obtaining points through any combination of the following:

Internet Assignments (best 10)	100
Term Paper	100
Homework (best 10)	100
Cumulative Exam to Midterms	200
Chapter Quizzes (all chapters)	200
Cumulative Exam from Midterms to Finals	200

The response from the students was unanimous – they LOVED the fact that they THEY chose the assignments on which they would be evaluated on. I saw students set goals for their success in the course EARLY in the semester. I saw students become proactive about achieving success in the course. Finally, I saw the failure rates in my courses go DOWN from 70% to 30%. I have not performed an empirical study to determine a correlation/causation relationship between the increase in student achievements in accounting and the implementation of my new evaluation process. That's next. What I do know is that my failure rates in accounting are decreasing and students are enjoying their accounting experience more. As Kenn Dunn of the "Learning Styles Institute" states: "If students don't learn the way you teach them, then you MUST teach them in the way they learn. (as cited in Cornell, 1993)." I believe!

Have You Seen?

by Dr. Nashwa George, Montclair State University, georgen@mail.montclair.edu

Students' Approaches to Study in Introductory Accounting Courses

Rafik Z Elias. **Journal of Education for Business**. Washington: Mar/Apr 2005.Vol.80, Iss. 4; pg. 194, 6 pgs

ABSTRACT

Significant education research has focused on the study approaches of students. Two study approaches have been clearly identified: deep and surface. In this study, the author examined the way in which students approach studying introductory accounting courses. In general, he found that GPA and expected course grade were correlated positively with using the deep approach to studying. Compared with other business majors, accounting and nonbusiness majors used more deep and fewer surface approaches to studying. In addition, women and students who were more mature and senior employed the deep approach more often than did other students. The results have implications for the accounting instructor in these critical introductory courses.

Strategies for Making Accounting Vocabulary Mastery Less Taxing

Business Education Forum April 2005. Volume 59, Number 4.

ABSTRACT

Many factors can influence comprehension and learning in the classroom. Some of the primary learning determinants are physiological, psychological, emotional, and environmental in nature. Comments from students, however, provided this accounting instructor with one simple factor that had been overlooked—unfamiliar accounting terminology. Students' inexperience with accounting vocabulary was limiting or hindering their comprehension of certain accounting concepts. According to Chall (1983), students' knowledge of word meanings and their ability to access that knowledge are important factors in reading and listening comprehension. Consequently, before students can be expected to have a firm understanding of a particular concept or principle, they must become familiar with and understand the key words that describe that concept or principle. This article advocates for the need to increase emphasis on vocabulary development as a means to help business students improve their comprehension of accounting concepts and principles. In addition, suggestions are provided for college accounting courses that allow instructors and students to take an active role in vocabulary development. The suggestions also may be applied to secondary and postsecondary level accounting courses.

Accounting Education: Designing a Curriculum for the 21st Century

Virginia Anne Taylor, *Martin Rudnick*. **Journal of American Academy of Business, Cambridge**. Hollywood: Mar 2005.Vol.6, Iss. 2; pg. 321, 3 pgs

ABSTRACT

This study investigates both the reasons why and the various ways accounting education fails to adequately

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prepare students for professional success in today's business environment. The primary objective of this report is to uncover suitable criteria for the design and improvement of accounting programs and curriculum. Our more specific goal is to compare the recommendations of the American Accounting Association, AAA, and the American Institute of Certified Public Accountants, AICPA, with regards to this important matter. We want to discover the relevance or lack thereof for the "150 hour requirement" which has been promoted by the AICPA. The main problems that emerge are the ambiguity created by the 150 hour requirement and the lack of consistency between the current accounting profession and the accounting educators.

Using Control Charting to Evaluate and Reinforce Student Learning in Accounting

Ladelle M Hyman, *Claude R Superville*, *V Jean Ramsey*, *John H Williams*. **International Journal of Management**. Poole: Mar 2005.Vol.22, Iss. 1; pg. 41, 7 pgs

ABSTRACT

The use of Statistical Process Control (SPC) Charts is proposed as a technique that may be used to assist students in recognizing the relationship between completing homework assignments and their performance on quizzes and exams, and their overall learning. SPC charts also provide a mechanism by which students may self-monitor their performance on the assignments. This article provides a theoretical justification for the use of SPC charts for teaching and learning, describes the details of their application in an educational setting, and reports on the results of its use in accounting courses.

Secured Transactions: An Integrated Classroom Approach Using Financial Statements and Acronyms

W Michael Seganish. **Journal of Education for Business**. Washington: Mar/Apr 2005.Vol.80, Iss. 4; pg. 206, 3 pgs

ABSTRACT

Students struggle with the subject of secured transactions under the Uniform Commercial Code. In this article, the author presents a method that uses balance-sheet information to help students visualize the difference between secured and unsecured creditors. The balance sheet is also used in the Uniform Commercial Code process, in which one must classify the collateral to know the procedural steps to follow to become a secured creditor. The balance-sheet approach helps students identify inventories, real property (land), intangible assets, accounts receivable, and so forth. The students use acronyms to organize the steps necessary for becoming a secured creditor. The acronym CAPP helps students understand that one must classify the collateral, attach the security interest, perfect it, and obtain priority.

Course-Embedded Assessments for Evaluating Cross-Functional Integration and Improving the Teaching-Learning Process

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Janice L Ammons, *Sherry K Mills*. **Issues in Accounting Education**. Sarasota: Feb 2005.Vol.20, Iss. 1; pg. 1, 19 pgs

ABSTRACT

Within its broad business perspective competency, the AICPA indicates that schools should evaluate the extent to which students are able to apply cross-functional academic training. This paper describes an effort at one university to assess students' development of a cross-functional view of business. Based on our experiences with iterative revisions in the assessment process over four years within a single course, this paper offers a case study of the process of defining a competency, specifying intended learning outcomes, selecting course-embedded assessment methods, evaluating the results, and using that information to guide changes in the teaching-learning process. In addition to addressing some important dimensions of common techniques used to assess an individual student's learning, this article also illustrates the use of scoring rubrics in the assessment process. This paper is relevant not only to those who are interested in cross-functional integration, but also to accounting educators who are interested in assessment and assurance of learning practices in courses that are not integrative in nature.

Empirical Evidence on the Relative Efficiency of Worked Examples versus Problem-Solving Exercises in Accounting Principles Instruction

Abdel K Halabi, *Juhani E Tuovinen*, *Alan A Farley*. **Issues in Accounting Education**. Sarasota: Feb 2005.Vol.20, Iss. 1; pg. 21, 12 pgs

ABSTRACT

This study tested the relative efficiency of teaching material presented in the worked examples form of instruction compared to problem-solving exercises. Tests were also conducted to determine if subjects' prior exposure to accounting instruction affects results. Teaching materials were developed in Computer-Based Learning (CBL) format for one introductory accounting topic completed by 93 subjects. Response measures included test performance, learning effort, and instructional efficiency consisting of the combined measured performance and learning effort. The study results indicate that worked examples were more efficient than problem-solving exercises for students with no prior knowledge of accounting, while being equally efficient for those with prior knowledge.

Preliminary Evidence on the Association between Critical Thinking and Performance in Principles of Accounting

Burch T Kealey, *Jonna Holland*, *Marsha Watson*. **Issues in Accounting Education**. Sarasota: Feb 2005.Vol.20, Iss. 1; pg. 33, 17 pgs

ABSTRACT

This study tests whether critical-thinking skills can help explain the cross-sectional variation in student performance in principles of accounting. Prior research has used such measures as academic aptitude and demographic factors to explain performance in the principles of accounting class. We argue that success in princi-

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ples of accounting also requires critical-thinking skills. We measured critical-thinking skills by using a holistic scoring process to evaluate student essays. Our results show that even after controlling for academic aptitude, our measure of critical-thinking skills contributes significantly to explaining the cross-sectional variation in student performance in an accounting principles class. Understanding the relationship between critical thinking and success in accounting may contribute not only to reducing the failure rate in principles of accounting, but also to encouraging an emphasis on critical thinking in the preparation of accounting professionals.

Demonstrating Cost Behavior in Accounting Courses: Revisiting a Class Activity to Illustrate an Open-Ended Product Costing Case

Business Education Forum Feb 2005. Volume 59, Number 3.

ABSTRACT

Business students in every major must possess an understanding of fundamental costing concepts. This is true regardless of whether the student intends to work for a large or small firm, a manufacturer, a service company, or a merchandiser. To meet this need, undergraduate business programs generally require that all majors complete a managerial accounting course, a major topic of which is *product costing.* Mastery of product costing concepts entails understanding the difference between product and period costs, the identification and classification of product costs, and the behavior of costs. Advanced topics such as Activity-Based-Costing (ABC) build upon these concepts.

Back to the Future: Implementing a Broad Economic, Inquiry-Based Approach to Accounting Education

Thomas J Frecka, *Michael H Morris*, *Ramachandran Ramanan*. **Journal of Education for Business.** Washington: Nov/Dec 2004.Vol.80, Iss. 2; pg. 69, 6 pgs

ABSTRACT

Motivated by concerns about the quality of accounting education and calls for a broader, more active approach to learning by numerous accounting educators and practitioners over the past 2 decades, the authors of this article sought to provide a framework and example materials to address those issues. The framework makes use of broad, economic contracting notions to supplement the traditional decision-usefulness approach to accounting. The contracting perspective more explicitly considers the incentives of all parties to the various contracts with the entity and the information environment in which decisions are made. The approach, which can be applied with any textbook in multiple settings, supports a "discovery" mode of learning focusing on the methods and skills of inquiry, analysis, judgment, and decision making.

Using Multiple Measures to Assess Learning in the Accounting Curriculum

By Dawn Hukai, University of Wisconsin – River Falls, Dawn.Hukai@uwrf.edu

The learning outcomes assessment process for the accounting curriculum at the College of Business and Economics (CBE) of the University of Wisconsin – River Falls began in 2001 with the development of a mission statement and preliminary assessment plan for continuous improvement and accreditation purposes. The mission statement of the College was adopted after discussion at several faculty, alumni advisory board, and business advisory board meetings.

Overall assessment objectives for the College were determined in early 2002 by incorporating the interpretation of the mission, accreditation requirements, advisory board input, and faculty discussion about which business perspectives and skill competencies were most important to stakeholders, including students, employers, and the community. After numerous meetings of the College curriculum committee, the following broad objectives were adopted: students will acquire tool knowledge in accounting, business law, computer science, economics, finance, management, marketing, statistics, and strategy; develop an awareness of ethical, global, political, social, legal, regulatory, environmental, technological, and diversity issues; develop the ability to communicate effectively in written and oral form; and learn enhanced teamwork, information acquisition, and decision making skills.

In mid-2002, College faculty were surveyed to find out where these perspectives and competencies were already being covered in business core courses that were required of all business administration and accounting majors, including the introductory courses in financial and managerial accounting. The survey asked faculty to respond along several dimensions, including amount of class hours spent on the perspective or competency and the emphasis on the topic (major, minor, none). Based on the results, a business core curriculum grid was created to map each perspective and competency into the lower- and upper-level courses in which it would be listed as an objective on the syllabus and measured for assessment purposes. After several department meetings, the business core grid for assessment was adopted near the end of 2002. Course-based assessment of the business core began in Spring 2003, and accounting faculty have actively participated in measuring accounting, communication, and problem-solving skills each semester since then. The results of assessment, assessment committee feedback, and departmental feedback have been posted on a College assessment webpage since Fall 2004. Over time, the course-based assessment process has evolved from being focused primarily on course grades to emphasizing the measurement of specific aspects of learning outcomes that are expected. Many faculty are now using learning outcome rubrics to further measure whether students have achieved the desired primary traits of the learning objectives that are specified in each course.

Each major program also defined objectives in 2003 in topic area and curriculum committee meetings. The accounting faculty set the following general objectives: Students majoring in accounting will develop accounting skills that will enable them to take and successfully pass professional accounting certification examinations to demonstrate professional competency; acquire accounting skills that will enable them to be employed as a professional accountant in business, government, or non-profit organizations; and develop quantitative, analytical, and computer skills that will allow them to analyze, interpret, and present the results of accounting/business, forecasts, proposals, and models in meaningful reports in a changing business environment. The following specific objectives were also set to emphasize important content knowledge within

the major: Accounting students will develop in depth knowledge of financial accounting at the intermediate and advanced levels, managerial accounting, accounting systems and auditing, taxation and in the business or communication subjects in the directed electives; and complete a communication class beyond the general education requirement to develop communication skills. The perspectives and competencies required by the College were infused into required upper-level accounting courses and the courses were added to the original business core course grid to complete the coverage grid for the accounting curriculum. Next, the assessment of upper-level required accounting courses in addition to the business core courses began in Fall 2003. As a result of the assessment process, communication skills are much more integrated in the upper-level accounting courses now than in the past. Students now work in teams to complete computerized accounting cases in the advanced managerial accounting course, analyze financial statement data in projects in the intermediate accounting and auditing classes, and they participate in team presentations of homework case results in the accounting systems course.

In addition to course-based assessment, the College also surveyed its students, alumni, employers, and prospective employers on a regular basis to determine if perspective and competency awareness and knowledge were adequate. In accounting, this feedback led the faculty to expand the amount of international content in several upper-level accounting courses due to alumni and employer responses that indicated that the international awareness of students could be improved. Overall, the College found that graduates perceived a lack of opportunity to interact with alumni and desired more assistance in the job search. As a result, the College has hosted numerous special events to allow students to interact with alumni, and the College has worked with the university career services staff to better promote career preparation workshops and participation in on-campus interviews. In addition, career preparation is a significant component of newly added sophomore and junior level professional development courses.

Students are also required to construct assessment portfolios containing representative examples of their work from the time they declare a major in business administration or accounting. Students are asked to save at least two papers, tests, or other assignments from each academic year to enable faculty to evaluate the development of their critical thinking, creative thinking, written communication, and problem solving skills upon graduation. For accounting students, this evaluation takes place in the auditing course. Portfolio evaluation allows faculty to measure the development of skills over the entire curriculum, which is difficult with strictly course-based assessment.

Finally, the College is currently piloting a comprehensive senior exam to directly measure perspectives, competencies, and functional area knowledge immediately before graduation. Like the portfolio, this exam is another example of an assessment measure that is broad and not explicitly tied to the content of any one course, but to the curriculum overall. Implementing a variety of assessment measures is important for both validity and relevance. In conclusion, while implementing all of the components of an assessment plan may take several years, with faculty participation and support it can provide multiple measures of learning outcomes that lead to continuous improvement.

Assessment Process Forces Educators to "Measure Up"

By Andrea Weickgenannt (weickgenannt@nku.edu) and Scottie Barty, Northern Kentucky University

How do we know if our students are learning the material we work so hard to propagate? Are they mastering the desired concepts and skills? How can we determine if our classroom techniques are effective? These are some of the questions that many of us contemplate as we reflect on the effectiveness of our teaching and curriculum.

As faculty, we are the managers of the education of our students; we are responsible for planning the curriculum, selecting appropriate teaching methods, and evaluating students' performance. The assessment of our programs is an essential component of our work. The AACSB recognizes the importance of the assessment process in the new standards for accreditation/re-accreditation. Specifically, standard C.2.2 asks schools to demonstrate that: (1) processes exist for planning, monitoring, and revising curriculum; and (2) the processes have resulted in new or revised curriculum.

In anticipation of an upcoming evaluation for re-accreditation under the new AACSB Standards for Business Accreditation, our accounting faculty dedicated a semester of weekly faculty meetings to the development of a systematic assessment process. This process emphasizes the convergence of our accounting program as a whole, rather than evaluation of specific courses. It is also worth noting at the outset that the success of the assessment process requires both committed faculty involvement and administrative support.

What do we want to measure?

As a first step in our assessment process, we identified desired learning outcomes (skills we want our students to develop as a result of their participation in the accounting program.) We used our department's mission statement as the starting point and created the following criteria to express our goals. We want our students to demonstrate:

- awareness of and commitment to ethical obligations
- enhanced research skills to promote lifelong learning
- critical thinking skills via qualitative analysis, and
- problem-solving skills via quantitative analysis

Where to measure?

Next, we identified the courses in which each criterion would be evaluated. Although assessment measures could be administered in a single capstone course or senior survey, we chose to integrate them in required (not elective) courses throughout the accounting curriculum. We believe assessment information will be more useful if it helps us identify potential program problems before students reach the end of the degree program. Although a specific criterion may not apply (be assessed) in every major course offering, we identi-

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fied multiple points throughout the curriculum where each criterion is stressed and tested. Furthermore, the assessment criteria need to be documented on course syllabi, where applicable, and effectively incorporated in the curriculum content areas.

How to measure?

The most time-consuming component of the process is likely to be the determination and development of the assessment methodology. We adopted an approach involving a combination of writing assignments and embedded questions on examinations given throughout the semester. The writing assignments have been used primarily to assess the ethics criteria, but may also be used to demonstrate research and critical thinking skills. The exam questions are primarily in a multiple-choice format. Several of our multiple-choice questions cover more than one criterion; they contain multiple questions relating to the same set of data but testing different skills.

Faculty should agree (in advance) upon the testing techniques to be used as well as the standards of satisfactory performance for each assessment measure (writing assignment or exam question). For instance, if 75% is determined to be the threshold for satisfactory performance, it should be determined whether this means that the average score must be greater than or equal to 75%, or if it means that at least 75% of the students must answer the assessment question correctly. Results may differ under these two scenarios and consistency is important.

What do the results mean?

We found that reporting assessment results in a spreadsheet is helpful in the overall assessment process. We collected the following data for each assessment criterion:

- Course in which assessment was administered
- Responsible faculty member
- Measure of satisfactory performance
- Actual results

Analysis of outcomes, including the determination of whether satisfactory performance was realized and recommendations for improving any deficiencies

Analyzing the assessment results has allowed us to judge our effectiveness in achieving the mission of our department and our college. We found that it is important to evaluate curriculum content (and teaching emphasis under faculty control), as well as student achievement. Curriculum revisions may be warranted if weaknesses are noted throughout the process for a particular criterion. Alternatively, assessment questions may require clarification. In addition, there may be evidence of problems with a particular instructor or the related course materials if deficiencies are isolated to certain circumstances. The key is to carefully evaluate the results and then tweak the program to address any problem areas.

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In addition, we found it is important to plan in advance for the retention of documents for each assessment measure. Supporting evidence from students' work should be copied or retained so that it is available for evaluation by faculty and the AACSB team. Minutes from faculty meetings should also be retained in order to clarify expectations, decisions and revisions to assessment measures, curriculum content, or teaching emphasis.

Mission Accomplished?

The assessment process has become a permanent part of our life as accounting educators -- a lifelong learning tool. It is an ongoing activity that allows us to improve the quality of our teaching and the content of our accounting courses by helping us identify our strengths and focus our efforts on areas of weakness that need improvement in the future.

Closing the Assessment Loop for Critical Thinking

By Susan K. Wolcott, swolcott@WolcottLynch.com

Virtually all accounting programs state that critical thinking is an important learning outcome. Yet, educators often struggle to identify ways to reliably assess critical thinking outcomes and to "close the assessment loop"—i.e., use assessment results for continuous improvement.

This workshop will provide a practical, hands-on introduction to the assessment of critical thinking skills using a rubric applied to course-embedded essay assignments. Participants will (1) clarify their desired learning outcomes, (2) briefly learn how cognitive development affects critical thinking performance, (3) practice using the rubric to assess critical thinking skills, and (4) learn how to design assignments that can be assessed reliably. The rubric automatically identifies both strengths and weaknesses in student critical thinking skills, enabling educators to readily use assessment results to help students develop desired skills.

The assessment method introduced in this workshop uses the same levels of competence as those defined in the *AICPA Core Competency Framework*. However, the assessment method can be used with any set of critical thinking learning outcomes, as demonstrated in the 2002 AAA tool kit, *Developing Critical Thinking Skills: The Key to Professional Competencies*. The approach introduced in this workshop is also included in an AACSB-sponsored assessment monograph (forthcoming, 2005).

Assessment, Not Accreditation Requirement

By Jacci Rodgers and Michael Jackson, Oklahoma City University

Assessment; the very word can strike fear into the hearts of men. Universities, departments, and individuals are now required to perform and report assessment activities. But for many, these activities are only to meet accreditation or university standards. The real purpose of the assessment is lost.

Part of the problem lies in the fact that most faculty have been educated in their graduate programs to think of themselves as experts in their disciplines without much regard for what their primary role will be in most instances, to be educators in their disciplines (Riordan, 2005, p. 55). So when asked to create a system of learning outcome based assessment many are at a loss as to what that entails and how to begin, and more importantly how to use the system to strengthen the course or program.

As the mechanics of assessment are becoming more established, it is time to reassess the assessment system to determine if the activities just meet requirements or truly serve the intended purpose(s). Assessment simplicity is run by three "guiding principles, as identified by Walvoord (2004). These three process components are identifiable. The first is the defining of goals for the student, whether course and/or program based. Secondly, the process must assess [measure] the defined goals. And lastly, the process must analyze the gathered data, as well as purposely use the findings to make appropriate improvements where needed.

Below is a nine step process that has been implemented at Oklahoma City University to aid academic programs in developing assessment systems that serve their needs, not just to satisfy its accrediting body. The steps are presented as exercises in "Assessment 101". Because of space limitations, no descriptive information is included here. The complete document is available from the authors. Assessment 101 is a self-study course used by all academic programs on campus. The exercises were followed by the accounting department to develop and measures its objectives, as well as compile the findings [assessment worksheet].

Exercise One: Complete this sentence. A student graduating from this program will be able to_____.

Answers can be quantitative or qualitative. These are your learning **objectives**.

Exercise Two: Repeat exercise one, using alumni, employers, donors, community, etc. as fits your program. Cooperatively determine two to five answers.

Exercise Three: Write the learning objectives developed in exercise one in columns across the top of a page. Write the program required course numbers or names in rows down the left side of the page. Put an X at each intersection where a course meets an objective. Have each faculty member do this exercise separately, and then collaboratively create a master matrix.

Exercise Three Continued: Using your matrix format, determine how you will measure whether each

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stated objective has been met, or to what degree it has been met. Measurement can be course imbedded, through nationally normed or standardized tests, through internally developed tests, by portfolio, by juried performance, by thesis, or in other ways. No one instrument should be able to measure every objective. Measures should be a combination of formative and summative, as well as direct and indirect measures.

Exercise Four: Repeat exercise three, both parts, for the other objectives (nonlearning based).

Exercise Five: Once you have determined *how* you will measure the objectives (steps three and four), create a schedule of *when* you will collect/take measurements. Some may be ongoing, as in a portfolio, others will be point estimates, as in a standardized test. Document this schedule.

Exercise Six: Determine who will be responsible for collecting, keeping, analyzing the assessment information. This will ideally be stated by position title, not by individual name (people move). Also, it is important to remember that good assessment methods involve the entire department, not just one person. For example, if writing is being evaluated, develop a rubric of evaluation and have two or three faculty read and score the same paper. Assessment is definitely an all for one, **not** one for all activity.

Exercise Seven: Now, follow through with the above exercises. Use the tools, collect the data, and analyze the data in a manner that "works" for your program. The office of institutional research and assessment will be happy to help with the mechanical aspects of the analysis, but the program members are those who can best derive meaning from the results.

Exercise Eight: Review your objectives. Look at your results. Compare the two. Are you where you want to be? How far away are you? Are you better than you were? Moving in the right direction? What will you do/change to keep moving in the right direction? Are there now new/different goals? This should be a full faculty discussion to determine short-term tactics (one year or less) to continue moving toward the agreed upon goals.

Exercise Nine: Complete the Assessment Report Form. The form should not be difficult if you have followed and documented the tasks in exercises one through eight. Submit the completed form to the director of institutional research and assessment.

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ASSESSMENT WORKSHEET

PART 1: General Information

Course:
Instructor:
Assignment Assessed (case, oral, etc.):

PART 2: Assessment Results

Students Assessed _____ #Meeting Program Requirement_____

For each student not meeting the program requirement, please complete the section below:
Name Unsatisfactory Criterion (ia) Action Taken

PART 3: Summary Statistics

Students Assessed _____
Unsatisfactory ratings in:
- Effectiveness _____
- Correctness _____
- Appropriateness of visual aids _____
- Evidence of Preparation _____
- Coherence

The system presented is designed to allow programs to create assessment systems that are easy to use, helpful, well-documented, and valued. Assessment is not seen as "something else that has to be done" but rather as a useful tool in fulfilling the implicit or explicit promises made to students who choose to enter our classes.

Assessment may seem alien....(Walvoord, 2004). But, as the assessment structures and the processes involved become more effective, the department will feel the effects of the new information throughout all its decision making areas, consistently across time (Walvoord, 2004, p. 63). As departments begin or continue to perform assessment activities for programmatic purposes, rather than to satisfy accreditors, better decisons, resource allocation and prepared students will emerge.

References:

Rirordan, Tim. Education for the 21st Century: Teaching, Learning, and Assessment. Change. Volume 37, Number 1. January/February 2005.

Walvoord, Barbara E., *Assessment Clear and Simple*, John Wiley & Sons, Inc., Hoboken, NJ, 2004.

AAA 2005 Annual Meeting in San Francisco
Selected T&C Section Sponsored CPE Sessions

CPE Session 2: Saturday, August 6, 8:00 AM – 4:00 PM

Sarbanes-Oxley Microsoft® Accelerator Forensic Accounting, Expert Witness Testimony, and Computer Litigation Support

Description/Objectives:
Sarbanes-Oxley Microsoft Accelerator Forensic accounting workshop demonstrates how Accounting academics and practitioners can use Microsoft Share Point Team Services and Share Point Server to assist an internal audit team in implementing, investigating, and improving compliance audit services. It describes how to become an Accounting Expert Witness and how to provide Expert Witness Testimony, with an emphasis on HIPAA (Health Insurance Portability and Accountability), Sarbanes-Oxley, and Basel II Compliance Forensic Accounting.

We will discuss R&D for experienced expert witnesses, including the issues of dealing with the forensic team of professionals. This workshop focuses on using forensic accounting techniques in general, and providing Computer Litigation Support in particular. The workshop objectives include helping experienced expert witnesses to review their skills and upgrade them, while demonstrating to prospective expert witnesses the nature of the work, its intellectual challenges and financial opportunities and rewards. We plan to meet such objectives, by lectures, role playing, demonstrations, and most importantly active participation of the audience as well as discussions and arguments of pros and cons of various issues.

Format/Structure:
DVDs for litigation support, including the pros and cons of different standards such as DVD+/-RW/VR (Digital Versatile Disk, Read Write, and Video Recording), DVD-RAM (Random Access Memory), HD (High Definition)-DVD, Blu-Ray DVD, DVD Copying, dubbing, burning, and recording, focusing on the technical and legal facets.

Intended Audience:
This study targets practicing and academic litigation and litigation support team members, including lawyers, economists, accountants, auditors, doctors, engineers, corporate executives, expert witnesses, plaintiffs and defendants, as well as students and others interested in the topic. This workshop will review the financial opportunities for expert witnesses, fee structures, relationship with the legal profession, opportunities for students that want to specialize in the area of forensic accounting and litigation support, and/or combine the study of accounting and law, and computer information systems.

Presenters:
Sara Rushinek, University of Miami
Avi Rushinek, University of Miami

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*CPE Session 10: Sunday, August 7, 8:00 AM – 4:30 PM

Assessment of Learning Outcomes and Accounting Programs

Description/Objectives:
The Teaching and Curriculum Section proposes a full-day CPE session on assessment of learning in accounting programs. This all-day session will include several presenters from successful AACSB, or regional accreditation/reaffirmation efforts, and will offer hands-on activities. Registrants are asked to send a copy of their department's mission statement, assessment plan and 1–3 examples of assessment measures or rubrics for review and evaluative comments to Dr. Paul E. Bayes, Department of Accountancy, East Tennessee State University, Box 70710, Johnson City, TN 37604. These should be sent by July 10, 2005. Each session, morning and afternoon, will include hands-on activities that cover such areas as:

- What is assessment? and what AACSB and regional accrediting agencies expect
- Developing an assessment plan
- Building and using measurement rubrics
- Motivating faculty and student participation in assessment
- Closing the loop

Format/Structure:
Workshop activities will use interactive assessment experiences, examples of both successful and unsuccessful learning outcome measures, and evaluation of currently used measures. A tentative schedule appears below:

- What are assessment/AACSB expectations 10 minutes
- Building a rubric to assess student learning 55 minutes
- Performance measurement 30 minutes
- Assessing the business core 20 minutes
- Use of assessment data to improve the curriculum 50 minutes
- Assessment experiences and tools 55 minutes
- Morning break 20 minutes
- Lunch—registrant responsibility 60 minutes
- Development of online assessment 60 minutes
- AICPA Educational Competency Assessment 120 minutes
- Evaluation of mission statements and rubrics 10 minutes
- Afternoon break 20 minutes

Intended Audience:
College and departments preparing for accreditation or reaffirmation.
Faculty and administrators with an interest in assessment.
Individuals interested in measuring learning outcomes and providing continuous improvement.

Presenters:
Paul E. Bayes, East Tennessee State University
Julie Adamich, St. Petersburg College

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Penne Ainsworth, University of Wyoming
Joseph Bittner, American Institute of Certified Public Accountants
Thomas Calderon, The University of Akron
Patricia Eason, The University of Texas at El Paso
John Elfrink, Central Missouri State University
Steve G. Green, United States Air Force Academy
Sherry Mills, New Mexico State University

CPE Session 19: Sunday, August 7, 8:00 AM – 12:00 PM

Introduction to XBRL (featuring Current Events and Classroom Applications)

Description/Objectives:
The objective of this workshop is to introduce accounting educators to XBRL (eXtensible Business Reporting Language) and the family of technologies being developed to support business reporting and the "publication, exchange, and analysis of complex financial information." XBRL is an XML (eXtensible Markup Language) standard for identifying and communicating information in business reports. XBRL now includes taxonomies for financial reporting in US GAAP as well as International Standards, general ledgers, and related other business reporting activities. It is being developed by a consortium of over 200 companies and agencies worldwide including the AICPA and all major accounting firms and professional accounting organizations. Topics covered in this workshop will include at least the basic XML family of technologies, building and working with XBRL documents, understanding XBRL schemas and taxonomies, classroom applications, and XML and XBRL software tools. Workshop participants will work with classroom-tested applications.

Format/Structure:
The workshop will be conducted using a combination of lecture and in-class exercises. Lectures will be used to present theoretical and foundation material while exercises will be used to allow participants to apply material by building accounting-oriented and business process examples. No prior experience with XML is expected or necessary.

Intended Audience:
Academics and practitioners teaching or researching accounting, auditing, e-commerce and accounting information systems that desire to develop a working knowledge of XML fundamentals and XBRL strategies, principles, and emerging applications.

Presenters:
Clinton White, Jr., University of Delaware
Glen Gray, California State University, Northridge
Roger Debreceny, University of Hawaii at Manoa

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CPE Session 30: Sunday, August 7, 1:00 PM – 4:00 PM

Accounting Advisory Boards: Current and Best Practices

Description/Objectives:
Are you using your Advisory Board as effectively as possible? Does your Board provide resources to the department? Does it assist students in obtaining internship or staff positions? Does it participate in program review and curriculum development? Does the Board help faculty in conducting their research? This workshop will examine these and other questions regarding the nature, role, structure, and activities of Accounting Advisory Boards.

Three Accounting Department Chairs designed and distributed a web survey to Department Chairs in the fall of 2004. They received responses from 145 Chairs and followed up with telephone interviews to 40 of them who described their Board and its practices in more detail. The T&C and APLG sections of the American Accounting Association co-sponsored this project and both sections endorsed the web survey.

The researchers will present quantitative and qualitative findings and discuss some of the best practices they uncovered. In addition, the workshop will include a one-hour panel comprised of three or four Department Chairs who will describe their experiences, discuss their innovative Board practices, and provide recommendations for Chairs seeking to improve the effectiveness of their Advisory Boards.

Format/Structure:
The workshop has two distinct sections. In the first part (CPE credit: 1 ¾ hours), the researchers will present the results of their web survey and follow up telephone interviews. Handouts will include a summary of the quantitative and qualitative results, and selected Advisory Board bylaws and constitutions.

The second part (CPE credit: 1 hour) will include a panel discussion with questions and answers. The panel will be comprised of three or four Accounting Department Chairs who will discuss their experiences and relationship with their Board. They will discuss best practices as well as pitfalls they would now avoid.

Intended Audience:
The primary audience is Accounting Department Chairs and other Accounting faculty members who are responsible for selecting Advisory Board members, establishing Board practices, and organizing Board meetings and activities. Deans and Associate Deans should also be interested since the results and best practices could also assist persons responsible for establishing and administering Advisory Boards at the Business School level.

Presenters:
Thomas Tyson, St. John Fisher College
Julia Karcher, University of Louisville
C. Richard Baker, University of Massachusetts Dartmouth

Preliminary to Measurement, Identify Where Learning Occurs

By Paul E. Bayes, East Tennessee State University, BAYES@mail.etsu.edu

The East Tennessee State University Department of Accountancy like many other programs is looking for methods to gather data supporting student learning outcomes. While data can be gathered from either external or internal sources or from direct versus indirect measures, the focus here will be internal direct measures. This is a description of a preliminary step to the measurement of learning outcomes wherein we first identified in which classes we needed to measure.

After a lengthy process of defining the learning outcomes we wanted students to achieve and we could measure, faculty and administration of the College of Business and Technology agreed upon eight competencies: critical thinking, discipline specific knowledge, oral communication, general discipline knowledge, team work, technology, written communication and ethics/professionalism. As a preliminary step for measurement, to determine how well accounting was doing in measuring these competencies, the chair created a matrix of all required courses in the undergraduate and graduate accounting program, and then reviewed the syllabi to determine explicit course objectives matching the eight competencies.

The next step was to ask faculty members to submit how they were covering each learning outcome. These took the form of lectures, cases, simulations, writing assignments, homework, test, or in-class exercises. Finally, as evidence of coverage faculty members were requested to submit an example assignment of how they cover the learning competencies, and provide an accompanying student example.

Results show there were a minimum of five to a maximum of ten classes covering each of the eight competencies. The matrix also revealed that there were a minimum of five to a maximum of thirteen assignments covering each of the learning competencies. As you would expect in accounting classes critical thinking concepts received the most coverage while team work received the least.

The next step is to collect and analyze data using the rubrics developed by the college assessment committee. The committee has developed rubrics for critical thinking, oral and written communication and is working on other instruments. Using the matrix, we can quickly identify which learning outcomes occur in each class, provide an instrument, and gather data to both meet accreditation standards, but more importantly improve our learning process. .

Developing Meaningful Tools to Assess Learning Outcomes

By Julie Adamich, St. Petersburg College, adamich.julie@spcollege.edu

The Southern Association of Colleges and Schools (SACS) recognizes the importance of a "research-based systematic review" of programs and thus has included this core requirement as part of the reaffirmation process. St. Petersburg College has responded to this requirement with a 6-step process to coordinate with faculty the collection and analysis of data, documenting by major learning outcome for each program student achievement with the goal of analyzing the results to develop action plans to improve student learning and development. This analysis also initiates a dialogue between faculty and administration regarding the effective/efficient use of resources within the institution.

Assessment is an integral part of the Planning and Evaluation Process. It is a formative evaluation process based on the continuous collection and analysis of data with the primary purpose of emphasizing improvement of:

- student learning
- student development
- the program within the institution

Another reason: "Accreditation" Requirements for SACS Reaffirmation

"The institution engages in ongoing, integrated, and institution-wide research-based planning and evaluation processes that incorporate a systematic review of programs and services that (a) results in continuing improvement and (b) demonstrates that the institution is effectively accomplishing its mission" (Core Requirement 5).

"The institution identifies college-level competencies within the general education core and provides evidence that graduates have attained those competencies" (3.5.1 Gen Ed Competencies).

The following outlines the process that was developed and implemented at St. Petersburg College to address these requirements:

Step 1: Define the program's major learning outcomes.

Select those outcomes that are "absolutely essential" for academic success. While the outcomes should be comprehensive, it is not feasible to assess every learning outcome within a program/course. Each outcome should be defined with the intention of connecting the outcome with a specific method for assessment.

Step 2: Develop/select an assessment plan or methodology to assess the major learning outcomes.

Identify a plan that will provide you with meaningful results, including how, when, and where to conduct the assessment; collect the data; analyze & use the results. Select one or more suitable assessment tools; e.g., national exams, faculty-developed multiple choice exams, projects, portfolios, etc.

Step 3: Based on your assessment plan, coordinate/implement the assessment.

How = select a tool, e.g., multiple choice exam, project, portfolio, etc.

When/Where = in a capstone course, as a graduation requirement, etc.

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Collect assessment data = quantify the evaluation results at a level of detail that provides meaningful feedback to support each learning outcome.

Step 4: Summarize the assessment results for each major learning outcome.

Multiple Choice Exams:

Scantron forms using Parscore software to document results (descriptive statistics and item analysis)

WebCT or Angel (descriptive statistics and item analysis)

Projects/Portfolios

- Rubric with the option of web-based input

EXCEL file detail by student (rows) and quantified evaluation of each learning outcome (columns)

Summarize each column, providing descriptive statistics (i.e., mean, standard deviation, frequency distribution, histogram, etc.)

Step 5: Analyze assessment results and prepare an assessment report

Analyze each major learning outcome, based on the statistical results. Include the following:

- Criteria for Success, i.e., expected statistical results
- Summary of Assessment Findings, i.e., actual statistical results
- Use of Results, i.e., analyze results to determine if planned program improvements are deemed necessary
- Action Plan and Timetable for Implementation
- Budgetary and Planning Implications

Step 6: Implement the action plan and prepare a follow-up report.

Program/Course assessment provides a systematic plan for generating program improvement. Therefore, the analysis/evaluation of assessment results should generate possibilities for curricular improvement, e.g., revision of course objectives, etc.

A "follow-up" report should be submitted during the following fiscal year reflecting the status of each action plan item.

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Section, American Accounting Association, Sarasota, FL.

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UNIVERSITY OF NOTRE DAME

MENDOZA COLLEGE OF BUSINESS

Institute for Ethical Business Worldwide

Excellence in Ethics:
Dissertation Proposal Competition

The Institute for Ethical Business Worldwide at the University of Notre Dame is hosting its second annual dissertation proposal competition. The objective of the competition is to recognize and award Ph.D. candidates whose research will further our understanding of the ethical issues facing the business community. Candidates in all business disciplines—including accounting, finance, management and marketing—as well as other disciplines that speak to business ethics issues, such as social psychology and sociology, are invited to attend.

Proposals will be judged on the contribution that they make to the scholarly understanding of ethical issues in business as well as on their theoretical and methodological rigor. Finalists will be asked to attend the *Ethical Dimensions in Business: Reflections from the Business Academic Community* Conference at the University of Notre Dame held November 17th and 18th, 2005. All finalists will receive a travel stipend of up to $500 and winners will also receive a $1000 honorarium. Conference scholarships for students at the pre-proposal stage who are interested in these issues are also being offered; information on these scholarships is available at http://www.ethicalbusiness.nd.edu.

The 2004 winner and finalists of the Dissertation Proposal Competition were:

> ***Entrepreneurial Virtue: New Business Creation as a Teleological Pursuit,*** *Carter Crockett, Robert Gordon University, Scotland, Winning Proposal*
>
> ***A New Theory and Measure of Ethical Work Climate: The Psychological Process Model and the Ethical Climate Index,*** *Anke Arnaud, University of Central Florida, Finalist*
>
> ***Understanding Ethical Problem Solving in Individuals and Groups: A Computation Modeling Approach,*** *Russell Robbins, Rensselaer Polytechnic Institute, Finalist*
>
> ***The Impact of Corporate Social Disclosure on Investment Behavior: A Cross-National Study,*** *Joyce VanderLaan Smith, Virginia Commonwealth University, Finalist*

All interested and qualified students are encouraged to submit their proposal. The submission guidelines are detailed below.

Submission Guidelines

- All Ph.D. candidates who have defended their dissertation proposal by August 1, 2005 are invited to attend (defense of the dissertation itself must occur after this date).
- Proposals must be submitted by August 1, 2005.
- Proposal length is 12 pages of text and 5 pages of references and exhibits in normal font (12 point) and acceptable margins (1").
- Proposals should be accompanied by an application form, available at http://www.ethicalbusiness.nd.edu.
- Proposals should be sent to: Institute for Ethical Business Worldwide, Attn: Dissertation Competition, Mendoza College of Business, University of Notre Dame, Notre Dame, Indiana 46556-0399.

Questions? Please contact Ann E. Tenbrunsel at atenbrun@nd.edu.