

ASSESSMENT PRACTICES IN ACCOUNTING DEPARTMENTS OF U.S. COLLEGES AND UNIVERSITIES

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ABSTRACT

The new AACSB Eligibility Procedures and Standards for Business Accreditation and for Accounting Accreditation, as of January 31, 2007, place much greater emphasis on assurance of learning. It requires colleges of business and accounting departments to utilize direct and indirect measures to assure learning. This study reports the results of a survey of accounting departments at U.S. institutions of higher education. The study determines the purposes of assessment, assessment approaches and instruments used by accounting departments, and usages of assessment activities. Most accounting departments (68 percent) had formal assessment programs and department chairs were responsible for assessment processes at the department level. Overwhelming majority of accounting departments continue to utilize indirect measures (e.g. surveys) of assessment, followed by course-embedded direct measures of assessment. Accounting departments perceive monitoring of the effectiveness of the program and guide planning and improvements efforts to be the major purposes of assessment.

I. INTRODUCTION

Educational institutions encounter an increasing challenge to justify use of human and equipment resources and provide assurance that educational experiences are worthwhile in terms of student learning and preparation for professional careers. Therefore, faculty and administration personnel search for ways to assure stakeholders that, indeed, collegiate experiences do add value to students. This trend is happening in an environment

characterized by more complexity as well as uncertainty and increasingly greater performance expectations. Many business schools and accounting departments are trying to find competitive advantages. One of these could be achieving specialized business accreditation, such as AACSB International - The Association to Advance Collegiate Schools of Business. Going through a specialized business accreditation process requires a significant commitment of time and resources. It is critical for schools that decide to pursue specialized business accreditation to take advantage of

opportunities for improving the quality of their programs. After all, accreditation is a way to monitor the quality of the programs. At the conclusion of accreditation, schools should have clear mission statements, measurable educational objectives, strong assessment programs (including documentation of the process as well as changes resulting from the assessment), and knowledgeable and involved stakeholders. Other considerations involve curriculums that address contemporary issues, resource usage, and improved processes, which eventually lead to higher quality programs. Consequently, the concept of assessment appears to be receiving attention as a worthwhile approach to measurement of outcomes.

The newly revised and approved AACSB (2007) Eligibility Procedures and Standards for Business Accreditation and for Accounting Accreditation, as of January 31, 2007, place heavier emphasis on assurance of learning. It requires colleges of business and accounting departments to utilize direct and indirect measures to assure learning. The AACSB Standards are divided into three sections:

1. Strategic Management Standards (5 standards);
2. Participants Standards (9 standards); and,
3. Assurance of Learning Standards (7 standards).

Thus, it is impossible to be accredited without assurance of learning. The process of assessment is demonstrated in Figure 1. Assessment process usually entails five steps, including identify learning goals and objectives, gather and analyze evidence, report and discuss results, identify improvement opportunities, and reflect and make changes (AACSB, 2005). Clearly,

colleges that do not assess their programs have no chance of being accredited by any credible accrediting agency.

One of the major strengths of the new AACSB standards is the requirement of the utilization of direct measures of assessment. Direct as well as indirect measures should be developed, administered, and improved as necessary. While the direct measures try to judge directly the learning of the students, indirect measures are mostly perceptions of various constituents related to students' learning (e.g. exit survey, employer survey, alumni survey). Direct measures include course-embedded measures, stand-alone testing, and student selection (AACSB, 2005). Course-embedded measures include such items as capstone course projects, juried assignments, or other course related cases. It is important to note that overall course grade is not a course-embedded measure due to the fact that the overall grade reflects all the work the student performed in that course not the particular learning outcome of the course. Walvoord (2004) highlights this fact by identifying the three major differences between a class grade and a course-embedded assessment. The first difference is that the criteria to evaluate the student is set by instructor (in case of a class grade) while it is set by the instructor and outsider(s) for assessment purposes. Second, the student work is evaluated by the instructor in the case of a class grade and by the instructor and outsider(s) for assessment. Finally, the third difference adds department or institution as one party that will receive feedback.

The juried project involves jurors directly observe student presentations (written work) to measure the effectiveness of programs. Jurors can be faculty from other academic

disciplines or business practitioners. Juries evaluate student work and provide feedback to instructors. Juried projects may be assigned to students enrolled in the capstone business policy course at the end of the program.

Stand-alone testing may be internally generated tests, such as comprehensive exit exam, or externally generated exams such as the Major Field Test for business or MBA. Business major field tests have been developed by the Educational Testing Service to assess understanding of concepts and principles expected of students at the conclusion of an academic major. The major field test tends to take approximately two hours to complete and consists of various multiple choice questions. Subjects covered include accounting, economics, management, quantitative analysis and information systems, finance, marketing, and legal and social environment. More information about business major field test can be found by visiting <http://www.ets.org/hea/mft/ubusiness.html>. Finally, student selection may include such an item as a written essay as part of the admission to the program.

Documenting the assessment program and resultant changes is an important consideration. This is a continuous process involving assessment of programs, initiating changes, and recording results. Assessment is very critical, since some accreditation standards are mission linked. Accomplishing the mission is the key to accreditation, and assessment is the vehicle to measure the progress toward achieving educational objectives and effectiveness of programs.

II. BACKGROUND PERSPECTIVES

Assessment involves techniques and information used to gain greater understanding of learning possessed by students and influences decisions related to educational considerations such as educational policy, instructional techniques, curriculum content, and administrative decisions (Dietel, Herman, and Knuth, 1991). In an era of demands for greater accountability, accompanied by increased performance expectations and fewer resources, assessment is apt to remain as a most-relevant educational topic. Assessment practices enable us to recognize accomplishments and target areas needing additional improvements. Since the early 1990s, AACSB International focused on mission-driven accreditation standards with emphasis upon assessment of results and continuous quality improvement. Today, schools of business encounter greater challenges to demonstrate performance effectiveness on a variety of stakeholders who want to be assured that value has been added to educational experiences of students (Vinten, 2000).

The accounting profession has experienced considerable change; today, accountants must possess analytical decision capabilities and be more adept at practicing excellent communication skills (Prober, 2004). Early in the 21st Century, a report by Albrecht and Stack (2000) emphasized the views of accounting practitioners that accounting students needed to be better prepared for professional careers. Operationally, signals of change for accountants became evident as CPA firms reengineered to become providers of professional services, instead

of just being public accounting companies (Gabbin, 2002). In addition, Schroeder and Franz (2004) reported continuation of a decade-long decline in numbers of students seeking to become CPAs. There appears to be a reasonable likelihood that initiatives will be sought to increase interest in the profession with the potential for growth in assessment activities to help measure determination of quality outcomes.

Over the years, various approaches to assessment have evolved. Assessment may focus on the university, college, department, program, a course, or a student learning (American Accounting Association, 2003). Apostolou (1999) noted that a committee, which was sponsored by the American Accounting Association, categorized assessment activities in terms of assessment programs/model development, specific skills, curriculum/instructional approaches, and measurement of outcomes. She observed that most assessment activities involved assessment programs and model development, indicated a need for further assessment research, and recommended linking accounting research to other academic disciplines. Akers, Giacomino, and Trebby (1997) summarized development of an assessment program developed for the accounting department at Marquette University that featured measurement tools such as an alumni survey, communication skills assessment, placement/career services information, and CPA exam statistics.

In a historical overview of assessment, Kimmell, Marquette, and Olsen (1998) noted that assessment efforts moved from emphasis on quality and quantity of inputs toward a focus on outputs. They sampled 300 accounting programs (including both

AACSB accredited and nonaccredited schools) and found that only 42 percent of the participants had comprehensive assessment programs. Design, implementation, and monitoring of assessment programs were about evenly divided between accounting faculty and department chairs.

Barsky, Catanach, and Kozlowski (2003) recognized various risks encountered in accounting education and recommended usage of KPMG's Business Measurement Process as a useful assessment tool. As applied to the academic environment, the process provides analysis of strategic risk, business process risk, and business management risk. Thomas (2000) reported development of the AICPA Core Competency Framework as a technique to assess skills needed by persons entering the accounting profession. This technique was designed to focus on functional, personal, and broad business-prospective competencies.

Frequently, assessment endeavors seek to provide relevant insights into curriculum, use of resources, and faculty considerations. Stivers, Campbell, and Hermanson (2000) compiled a list of assessment lessons based upon assessing an undergraduate accounting program at a large, public university. Among the findings, these authors recommended shared responsibility (faculty and administration) for assessment, use of multiple measurements, emphasis on results classified by student groups (rather than individuals), and top-level support for the concept of assessment. Hindi and Miller (2000) surveyed 182 deans of business schools and found that AACSB-accredited schools were more prone to identify public responsibility, accreditation considerations, attraction of better students, and increased

responsibility as rationales for utilization of assessment. Also, they found that public institutions were more likely to have formal assessment programs and use assessment as a basis for attracting equipment and/or financial resources.

The business environment is likely to be characterized by change and growing complexity, involving increasingly higher customer expectations and responses to realities of the operating environment, such as the increasing growth of offshore outsourcing. Assessment will play a role in evaluation of these realities. Shinn (2001) cited comments by the business school dean at Northwestern University who observed that among striking changes was a more demanding student population. Over a decade ago, Hutchings and Marchese (1990) stress the need for higher education to focus on results, not just funding, educational facilities, curriculums, and academic credentials; they concluded that student learning is the major factor related to judging college/university performance outcomes. Maher (2004) noted the appeal of offshore outsourcing to many accounting firms and reported that approximately 100,000 U. S. tax forms were expected to be completed at overseas locations.

Higher education institutions in the United States have a high degree of independence and self-governance as a result of reliance on accrediting agencies (Mundhenk, 2005). Accrediting agencies have traditionally required evidence of quality in the academic programs and processes, including assessment. The recent AACSB standards (2007) required assurance of learning in seven business accreditation standards and nine accounting accreditation

standards. The intention is to highlight the importance of assessment as a measure of quality in academic programs. Mundhenk (2005) reported that all accrediting agencies required assessment, including regional agencies (such as The Southern Association of Colleges and Schools, the Northeast Association of Schools and Colleges, and Commission on Higher Education: Middle States Association) as well as specialized business accreditation agencies.

One of the difficult issues some accounting departments have to deal with is the resistance by faculty. In some departments, faculty may feel that assessment is not needed, infringing in their academic freedom, or just too much work without the reward. Martell (2005) reported that faculty resistance is usually in the forms of “I can’t”, “I’ve already done that”, “I shouldn’t have to”, and “I won’t.” Martell suggested that faculty resistance may be overcome by faculty participation. Making faculty feel they own the assessment is critical. Other factors that will help achieve assessment are the commitment from the college and department leadership, appointing an assessment champion, secure critical mass supporting assessment, provide necessary support to faculty, and develop reward and evaluation system that support assessment. (Martell, 2005) Fogarty (2004) suggested some reasons for faculty resistance that included the relation between assessment and the research/teaching axis, the additional work that is needed by assessment, and the ambiguity of assessment’ purpose.

III. METHODOLOGY

A two-page survey (Appendix A) consisted of open-ended as well as check-indicator types

of questions was used to collect the data for the study. An initial draft of the instrument was based on a recommended assessment model developed by the Accounting Education Change Commission (Gainen and Locatelli, 1995). Additionally, the questions were revised to address recent changes in specialized business accreditation standards, such as AACSB. For example, approaches to assessment (indirect, course-embedded, stand-alone testing, and student selection) was revised to reflect the new approaches and terminology in the new standards. The draft was then reviewed by administrative colleagues for content analysis. The revised questionnaire was mailed to 497 chairs of accounting departments listed in 2004-05 *Accounting Faculty Directory (Hasselback)*. The survey solicited relevant information concerning assessment practices from chairs of accounting departments at colleges and universities located in the United States. A total of 107 completed surveys were returned for a response rate of 22 percent.

The two-page questionnaire asked respondents for some demographic information such as the highest degree awarded, type of institution (public/private), and the type of business accreditation (AACSB, ACBSP, or regional). Then, the survey inquired whether universities and accounting departments had formal assessment programs and, if so, the title of the person(s) responsible for them. It also asked respondents to indicate the costs of assessment, the level of satisfaction experienced, whether accounting departments planned to revise/improve the programs, and a list of anticipated improvements. In addition, the survey requested information about curriculum/program objectives and whether these

objectives were assessed. The second page of the questionnaire included questions dealing with identification of instruments, usages and purposes of assessment, stakeholders of accounting departments, and skills/competencies assessed. Finally, the respondents were asked to identify the major strengths and weaknesses of their assessment programs.

The respondents included 72 (68 percent) public and 34 (32 percent) private universities/colleges. Nineteen (18 percent) of the respondents indicated that the baccalaureate degree was the highest degree offered; 71 (67 percent) colleges and universities offered masters degrees; and 16 (15 percent) institutions offered doctorate degrees. Of the 107 schools responding to the survey, 71 (68 percent) were accredited by AACSB; 10 (10 percent) were accredited by Association of Collegiate Business Schools and Programs (ACBSP); and 24 (23 percent) schools did not have a separate business accreditation. Of those schools accredited by AACSB, 22 (31 percent) had separate accounting accreditation.

IV. RESULTS

This section summarizes the results of the questionnaire. While 72 percent (76 respondents) indicated that their universities had formal assessment programs, 68 percent (71 respondents) indicated that their accounting departments had formal assessment programs. Directors of assessment (31 percent), vice presidents (25 percent), and department chairs (13 percent) were the most mentioned job titles of persons who were responsible for the assessment process at the university level. Eight-seven (81 percent) respondents indicated their

school/college of business had a formal assessment program. Dean of the school of business (32 percent), associate deans (24 percent), and department chairs (16 percent) were most mentioned titles of persons responsible for the assessment process at the school of business level. Department chairs (80 percent) were responsible for assessment processes at the department level followed by assessment committee (13 percent).

A majority, 56 (82 percent) of the departments responded that the annual expense of accounting department assessment programs was less than \$5,000. Ten (15 percent) colleges or universities indicated costs in the range of \$5,001-\$10,000; and two (3 percent) schools were in the range of \$10,001-\$20,000.

Table 1 summarizes the responses concerning stakeholders and assessment instruments utilized by accounting departments. Current students, faculty, employers, alumni, the business community, prospective students, and administrators were the most frequently mentioned stakeholders. The most widely used instruments were student evaluations

of faculty, alumni surveys, exit surveys for graduating seniors, and employer surveys. Employers are major stakeholders of accounting departments. Yet, employer surveys were ranked only as the fourth most popular of the instruments. This may be explained by the fact that employer surveys tend to have many administrative complications. Who will be asked to complete the survey instrument? How is the name of each graduate's supervisor learned? Finally, it is very interesting that a similar study in 2000 showed that current students were ranked third after faculty and employers (Miller and Hindi, 2000). In this study, current students are ranked first followed by faculty and employers. The results may be explained by the new regulation of Sarbanes and Oxley and the increased demand on accounting graduates since its passage that accounting chairs believe current students are the most important stakeholder.

Table 2 summarizes the responses concerning usages and purposes of assessment, and approaches to assessment utilized by accounting departments. Most accounting

TABLE 1
Stakeholders And Assessment Instruments Used By
Accounting Departments

Assessment Instruments			Assessment Stakeholders		
Instruments	Number of Respondents	percent	Stakeholders	Number of Respondents	Percent
Student evaluation of faculty	79	75	Current Students	98	92
Alumni survey	76	72	Faculty	96	91
Exit survey/Interview	67	64	Employers	93	88
Employer survey	49	47	Alumni	75	71
Score on standardized tests	44	42	Business Community	63	59
Focus groups	18	17	Prospective Students	58	55
Other	13	12	Administrators	54	51
Faculty survey	10	10	Program Advisory Councils	45	42
			Staff	20	19
			Legislators	18	17
			Other	4	4

Table 2
Usages, Purposes, And Approaches To Assessment
In Accounting Departments

Usages of Assessment			Purposes of Assessment		
Usages of Assessment	Number of Respondents	Percent	Stakeholders	Number of Respondents	Percent
Curricular changes	93	89	Monitor the effectiveness of the program	91	86
Instructional changes	69	66	Guide planning and improvement efforts	91	86
Meet responsibility to students	60	57	Meet accreditation agency requirements	86	81
Meeting responsibility to public	36	34	Increase accountability	48	45
Other	7	7	Attract better students	25	24
Approaches to Assessment			Provide information relevant to policies	23	22
			Attract equipment / financial resources	13	12
			Other	3	3
Approaches to Assessment	Number of Respondents	Percent			
Indirect measures	89	85			
Course-embedded measurement	83	79			
Stand-alone testing	49	47			
Student selection	21	20			
Other	21	20			

departments used assessment outcomes to make curricular changes. Other uses included instructional changes and a way for meeting responsibility to students. The three most-mentioned purposes for assessment

included monitoring program effectiveness, guiding planning and improvement efforts, and meeting accreditation requirements. It is interesting to note that few accounting departments used assessment to justify/

Table 3
Skills/competencies Assessed
By Accounting Departments

Skills/Competencies Assessed		
Skills/Competencies Assessed	Number of Respondents	Percent
Professional Knowledge	87	82
Communication Skills	82	77
Problem Solving	82	77
Critical Thinking	78	74
Technology/Computer Usage	71	67
Interpersonal Skills	62	58
Professional Integrity/Ethics	50	47
Global Issues	30	28
Reflective thinking	29	27
Multicultural / diversity issues	18	17
Lifelong Learning	16	15
Other	1	1

attract financial resources, attract better students, or provide information relevant to policies. Approaches to assessment included indirect measures (surveys), course-embedded measures, and stand-alone testing.

Table 3 summarizes the responses to the specific skills/competencies assessed by accounting departments. Professional knowledge, communication skills, problem solving, and critical thinking were the top four skills mentioned by the chairs. Least-assessed skills included lifelong learning, multicultural/diversity issues, reflective thinking, and global issues. These skills are more difficult to measure, which may be a

reason they were less frequently mentioned. Survey participants were asked to identify the strengths and weaknesses of their assessment programs. Major strengths of assessment were the use of embedded approach, team effort (faculty buy-in), comprehensive, well planned and documented, and participation by various stakeholders. Major weaknesses included insufficient time and resources for assessment activities, problems with validity of measurements, lack of continuity, and lack of documentation due to assessment process being informal.

Table 4 presents a summary of calculated values for various chi-square tests. Variables tested included highest degree

Table 4
Summary Of Calculated Chi-square Values
For Selected Variables

Variable	Highest Degree Awarded		Public/Private		Accreditation	
	Chi-Square Value	Prob Value	Chi-Square Value	Prob Value	Chi-Square Value	Prob Value
USAGES OF ASSESSMENT						
Curriculum changes	0.818	0.664	583.583	0.208	283.283	0.010***
Instructional changes	2.527	0.283	392.392	0.036**	312.312	0.856
Meet responsibility to students	0.230	0.861	452.452	0.117	333.333	0.189
Meet responsibility to public	1.166	0.558	3.2	0.049**	3.242	0.198
PURPOSES OF ASSESSMENT						
Meet accreditation agency requirements	0.648	0.723	0.065	0.800	2.270	0.321
Monitor effectiveness of programs	0.315	0.854	0.464	0.496	1.068	0.586
Guide planning and improvement efforts	7.291	0.026**	0.261	0.609	2.177	0.337
Attract better students	7.826	0.020**	0.372	0.542	0.797	0.671
Provide information relevant to policies	1.603	0.449	2.563	0.109	0.013	0.994
Attract equipment/financial resources	2.068	0.356	1.528	0.216	1.295	0.523
Increase accountability	3.437	0.179	0.866	0.352	2.878	0.237
SKILLS/COMPETENCIES ASSESSED						
Communication skills	4.342	0.114	0.147	0.702	2.037	0.361
Professional knowledge	5.695	0.058*	0.390	0.532	4.120	0.128
Critical Thinking	3.742	0.154	0.194	0.660	3.982	0.137
Lifelong learning	3.220	0.199	0.469	0.493	0.259	0.879
Problem solving	0.203	0.904	0.147	0.702	0.403	0.818
Technology/computer usage	0.439	0.803	1.066	0.302	3.480	0.176
Professional integrity (ethics)	3.104	0.212	0.571	0.450	0.283	0.868
Reflective thinking	3.425	0.181	0.081	0.776	2.903	0.234
Multicultural/diversity	2.538	0.281	1.024	0.312	0.059	0.971
Global issues	0.588	0.745	0.033	0.856	0.564	0.754
Interpersonal Skills	6.817	0.033**	0.278	0.598	1.658	0.437

*, **, ***: .10, .05, and .01 levels of significance

offered, type of business accreditation, and type of institution (public vs. private.) There was a statistically significant relationship between the highest degree awarded by the institution and purposes of assessment. The higher the degree awarded, the greater the number of responses that identified guide planning and improvement efforts and attract better students as primary purposes of assessment. In addition, the study found that the higher the degree awarded by the institution, the greater the likelihood that the institution assessed interpersonal skills. Universities that award the bachelor and master's degree were more likely to assess professional knowledge than doctorate granting institutions. However, there were no statistically significant relationships between the highest degree awarded and usages of assessment. The higher the degree awarded by the institution, the greater the chance of using employers' survey for assessment. Accounting departments in institutions that awarded master degrees were more likely to have curriculum/program objectives than institutions that awarded bachelor or doctorate degrees. Finally, institutions that awarded bachelor or master's degrees were more likely to have a formal assessment program at the university level than doctorate granting institutions.

There was no statistically significant relationship between the type of institution (public or private) and purpose of assessment. In addition, there was no significant relationship between skills/competencies assessed by the accounting departments and type of institution (public/private). There was, however, a statistically significant relationship between type of institution and usages of assessment. Public institutions were twice more likely

to identify meet responsibility to the public as a usage of assessment than private institutions. Private institutions were more likely to list instructional changes as the primary usage of assessment than public institutions. Public institutions were more likely than private institutions to identify program advisory councils and legislators as primary stakeholders.

An additional aspect of the survey involved the type of accreditation and purposes and usages of assessment and skills/competencies measures by assessment. There was no statistically significant relationship between the type of business accreditation and purposes of assessment. In addition, there was no significant relationship between skills/competencies assessed by the accounting departments and type of business accreditation. Accounting departments at business schools with AACSB accreditation and regional accreditation utilized assessment results for curriculum changes to a significantly greater extent than did colleges and universities with ACBSP accreditation. AACSB accredited and regionally accredited colleges were more likely to utilize employer survey as an assessment instrument and to identify alumni as a primary stakeholder than colleges with ACBSP accreditation. Colleges that are accredited by AACSB or ACBSP were more likely than regionally accredited colleges to identify program advisory councils as a primary stakeholder in the assessment process.

When asked about specific curriculum/program objectives, 85 (80 percent) chairs responded affirmatively, but only 59 (55 percent) of the departments actually assessed these objectives. However, 70

(65 percent) respondents plan to improve/revise their assessment programs. The top five improvements/revisions planned by the accounting departments were revising learning outcomes, continuous review and improvement of assessment practices, streamline process and plan of assessment, increase the range of skills/competencies assessed, and finding ways to “close the loop.”

V. SUMMARY AND CONCLUSIONS

This study examined the assessment programs utilized by various accounting departments across the United States. Accounting department chairs, business school deans, and directors of assessment play major roles in the assessment process. To improve/revise assessment programs, chairs planned to revise learning outcomes, continuous review and improvement of assessment practices, streamline process and plan of assessment, increase the range of skills/competencies assessed, and find ways to “close the loop.” A variety of instruments was used in assessment processes. These included student evaluation of faculty, alumni survey, exit survey/interview for graduating seniors, and employer survey. It is very interesting that score on professional exams (such as CPA, CMA) ranked fifth in the various instruments used by accounting department to assess its programs.

Curricular and instructional changes were the top-ranked usages for assessment outcomes. As viewed by accounting chairs, the most prevalent purposes of assessment were to monitor program effectiveness, guide planning and improvement efforts, and meet accreditation agency requirements. Current students, faculty, employers, alumni, and

the business community were considered to be major stakeholders of accounting departments. Primary skills measured in assessment included professional knowledge, communication skills, problem solving, and critical thinking.

Compared to other colleges and universities, institutions that awarded the doctorate degree identified guide planning and improvement efforts and attract better students as primary purposes of assessment and also were more likely to assess interpersonal skills as a skill/competency required for their graduates. There was no statistically significant relationship between highest degree awarded and usages of assessment. Public, compared to private, institutions were more concerned with meeting responsibility to the public as a primary usage of assessment data. Private institutions were more concerned with making instructional changes. Accounting departments at business schools accredited by AACSB and regional accreditation utilized assessment results for curriculum changes to a significantly greater extent than did colleges and universities with ACBSP accreditation.

Employers are major stakeholders of accounting departments. Yet, employer surveys were ranked only as the third most popular of the instruments. This may be explained by the fact that employer surveys tend to have numerous administrative complications. Who will be asked to complete the survey instrument? How is the name of each graduate’s supervisor learned?

Indirect measures of assessment continue to be the most popular approach. Considering that some business accrediting agencies (such

as AACSB International) articulated that indirect measures will be not be sufficient for assessing programs, it is clear that additional measures are being developed. Course-embedded approach seems to be increasingly utilized by accounting departments. AACSB International mandates documentation of course-embedded measures. The documentation may include course portfolios, sample of students graded assignments, sample of tests, student portfolios, and other techniques. These activities tend to be time consuming to implement and maintain. These constraints may drive some departments to the stand-alone testing or student selection approaches to assessment.

Assessment enables accounting departments to “close the loop” in the process of collection, analysis, and review of input received from stakeholders. In an era of rising constituent expectations and demands for greater accountability, the challenge to justify practices and emphasize continuous quality improvement will not likely abate. Students expect to learn; employers seek relevant job skills; and communities desire conscientious citizens. Assessment is very critical to assure the quality of the accounting education by providing evidence that accounting students are achieving their learning outcomes as determined by the faculty of these programs. This study major contribution to the literature includes documenting the assessment practices of various accounting departments in the USA. In particular, the study shows which assessment instruments accounting department are currently utilizing, the usages of assessment results to make improvements, purposes of assessment, approaches to assessment, and stakeholders.

Many accrediting agencies (regional and specialized business) require assessment as a measure of quality academic programs. Thus, departments that do not utilize assessment will have difficult, if not impossible, time to be accredited. Our data indicated that 82 percent of accredited departments utilized assessment to improve their academic programs while 26 percent of non-accredited departments had assessment programs. Finally, exhibit 1 summarizes the principles of effective assessment and pitfalls to avoid.

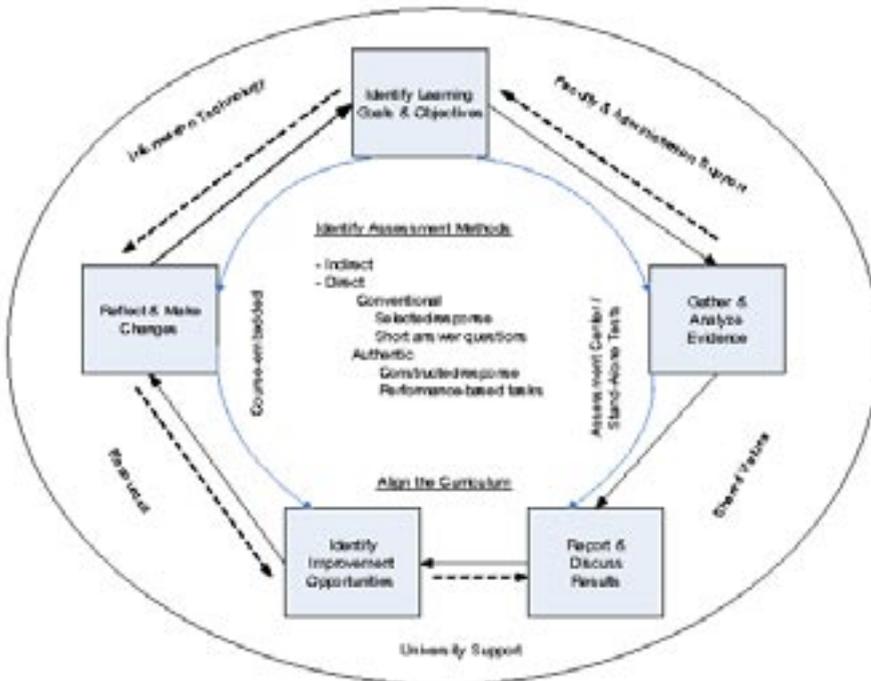
Further research may investigate assessment practices of accounting departments in countries other than the USA. This type of research will provide some feedback about differences and similarities of assessment practices across countries. Studies that compare assessment in the USA with assessment practices in other countries will provide useful and meaningful information to both populations. Future research may compare assessment practices of accounting departments to departments in other academic disciplines. Another interesting topic is determining whether students, faculty, and employers hold similar or different views about assessment. It is also recommended to replicate the study every five years to determine shifts in assessment practices. Assessment framework and approaches change with time and documenting such changes will allow chairs to determine the future shape of assessment. The evolving topic of assessment represents a fertile area for future research.

Exhibit 1

Principles of Effective Assessment and Pitfalls of Assessment

Principles of Effective Assessment	Pitfalls of Assessment
<ol style="list-style-type: none"> 1. Reflect the mission and values of the institution 2. Measure explicit learning goals and objectives 3. Use a variety of instruments over sufficient time 4. Assess the experiences that lead to measurable outcomes 5. Gather data that is meaningful and useful 6. Link assessment data to improvement of student learning 7. Build new assessments out of old to implement continuous improvement 8. Make assessment a collaborative activity 9. Gain wide acceptance and support of assessment activities” 10. Create a “culture of assessment” or a “culture of evidence 	<ol style="list-style-type: none"> 1. Collecting data for the sake of collecting data <ol style="list-style-type: none"> a. “Filing cabinet/bookcase effect” 2. Surprising students and faculty <ol style="list-style-type: none"> a. Provide examples ahead of time 3. Collecting data sporadically <ol style="list-style-type: none"> a. Make this an Annual event 4. Making generalizations that are not supported by the data
<p>Source: AACSB and EFMD International Conference and Annual Meetings April 23-25, 2006 - France</p>	

Figure 1
The Assessment Process



Source: AACSB International – The Association to Advance Collegiate Schools of Business (2005). *Assessment of Student Learning in Business Schools: Best Practices Each Step of the Way, Assessment on the Discipline*, Volume 1, number 1, page 9.

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A Short Bio Professor Nitham M. Hindi and Donald S. Miller

Professor Nitham M. Hindi, CMA is an accounting professor and the chair of the Department of Accounting and Information Systems, College of Business and Economics, Qatar University. He has published in the areas of financial accounting, banking, cost accounting, and communication. His principal areas of teaching and research include cost/managerial accounting and accounting information systems.

Donald S. Miller is a professor of management and director of the MBA program at Emporia State University (USA). He received his doctorate from Oklahoma State University (USA). His current research interests include assessment strategies, business communication, and management.

APPENDIX A

Assessment Survey - Accounting Department

1. What is the highest academic degree offered by your school of business?
 Doctorate Masters Bachelors

2. Your institution is: Public Private

3. Your school of business is accredited by:
 AACSB International - The Association to Advance Collegiate Schools of Business
 Association of Collegiate Business Schools and Programs (ACBSP)
 Regional Accreditation (i.e. North Central, Southern, ..., etc.)
 If AACSB accredited, does the accounting program have a separate accreditation?
 Yes No

4. Does your university have a formal assessment program? Yes No
 If so, which academic professional has the major responsibility for the administration of your assessment program?
 Director of Assessment Vice president Dean, School of Business
 Associate Dean Department Chairs Other (Please specify)

5. Does your school of business have a formal assessment program? Yes No
 If so, which academic professional has the major responsibility for the administration of your assessment program?
 Director of Assessment Dean, School of Business Assessment Committee
 Associate Dean Department Chairs (Please specify)

6. Does your Accounting Department have a formal assessment program? Yes No
 (a) If so, who has the major responsibility for the administration of your assessment program?
 Director of Assessment Dean, School of Business Department Chair
 Associate Dean, School of Business Other (Please specify) _____
 (b) If so, what is the approximate annual costs for your Accounting Department assessment process (faculty time, postage, analysis, ..., etc.)?
 Less than \$5,000 \$5,001 - \$10,000 \$10,001 - \$20,000 Over \$20,000

7. Do you have specified curriculum/program objectives (learning outcomes) for your accounting major? Yes No. If yes, do you assess them? Yes No

8. Which of the following approaches of assessment does your Accounting Department use? (Check all that apply)
 Student selection (Admission criteria)
 Course-embedded measurement (projects/cases/assignment/readings)
 Demonstration through stand-alone testing or performance (i.e. ETS major field test)

or in house exit exam)

Indirect measures (surveys of alumni, employers, graduating seniors)

Other (Please specify)

9. Which of the following instruments does your Accounting Department use?

(Check all that apply)

Alumni survey Employer survey Student evaluation of faculty

Faculty survey Focus groups Exit survey/interviews of graduating seniors

Score on standardized tests (i.e. CPA, CMA, CIA, GMAT, GRE, AICPA level II tests)

Other (Please specify)

10. How does your Accounting Department use the results from assessment?

(Check all that apply)

Curricular changes

Instructional changes

Meet responsibility to students

Meet responsibility to the public

Other (Please specify)

11. What is (are) the purpose(s) of assessment? (Check all that apply)

Meet accreditation agency requirements Monitor the effectiveness of the programs

Guide planning and improvement efforts Attract better students

Provide information relevant to policies Increase accountability

Attract equipment and/or financial resources Other (Please specify)

12. Who do you consider to be the stakeholders in the assessment process?

(Check all that apply)

Faculty

Administrators

Employers

Current students

Staff

Alumni

Legislators

Business community

Prospective students

Program advisory councils

Other (Please specify)

13. What skills/competencies do you assess? (Check all that apply)

Communication skills Critical thinking Lifelong learning

Multicultural/diversity Global issues Technology / computer usage

Reflective thinking Problem solving Professional integrity (ethics)

Professional knowledge (subject content)

Interpersonal skills (teamwork, leadership) Other (Please specify)

14. What do you consider the major strength(s) of your assessment program?

▣

15. What do you consider the major weakness(es) of your assessment program?

16. Do you have any plans to improve/revise the assessment process? Yes No

If so, what are your plans?