

June 15, 2007

Dr. Carol Venable, SOA Assessment Coordinator
Dr. Sharon Lightner, Chair
School of Accountancy

Dear Drs. Venable and Lightner:

National conversations about higher education, as well as WASC expectations, emphasize the importance of assessing student learning and using the results for program improvement. As you may know, assessment and student learning outcomes continue to figure prominently in current discussions about reform of higher education, including on-going negotiations between government agencies and various accreditation organizations. The intensity of the national conversation is but one of many indicators that point to increased scrutiny of university assessment. That said, the SDSU Student Learning Outcomes committee is most concerned with *the intrinsic value of the process*, one wherein the goal is “finding out if whether the students know and are able to do what you expect them to know and do.” This process necessarily begins, of course, by defining what we want our students to know and do. By earnestly undertaking the annual process, programs and departments can then identify precisely where and how to improve—so that student learning can be enhanced to meet the goals that faculty have established. The Annual Assessment Report at San Diego State University furthers this conversation by requiring the inclusion of evidence of student learning outcomes assessment and discussion of how the results are used for improving a program.

Put another way, the SDSU annual assessment reports are intended as a means to an important end, that is, as a process that adds value to programs and that is aligned with related evaluation efforts (WASC Accreditation, Academic Program Review, annual Academic Plans, and for some programs, professional accreditation). Although the Student Learning Outcomes committee provides a list of questions to help departments structure their report, we encourage departments and programs to respond in a manner that best aligns with their particular accreditation and academic review format and cycle. Some accrediting organizations, for example, already employ well-developed standards for evaluating program components and treat assessment as a critical part of accreditation. In such cases, we encourage programs to submit their annual reports in the same style and format as used for accreditation, *with one caveat*: If a respective professional accreditation process does not include measurement of student learning, then the program would need to do so independently. For programs and departments that do not undergo professional accreditation, we encourage you to align the annual reports with the institutional accreditation cycle and with your academic program review cycle. It is our fervent wish that the annual reports assist you in this endeavor, rather than become an additional burden on your faculty and staff.

Within this context, we thank you for submitting your annual assessment report. Members of the Student Learning Outcomes Committee have reviewed the report, using a review template that aligns with the annual report questions (when applicable), and we offer specific comments, suggestions, and questions by way of this letter.

Comments on Your Reports

Your report on assessment of the BSBA in Accountancy reflects an impressive commitment to inquiry on program standards in accounting and is unprecedented (on this campus at the very least) for its range and depth. We are familiar with your efforts and your recent conference presentations from occasional informal reports by Brock Allen, Director of the Center for Teaching and Learning.

We encourage SOA to continue this promising line of inquiry, not only for the benefits it might yield for SOA and CBA, but for what it may offer accounting education programs and professional degree programs in general. We hope that you will also attend to the assessment implications of this paradigm including measurement issues and systems for using assessment data to drive program improvements. In particular, we encourage you to apply multi-year planning and phased implementation to the BSBA, perhaps along the lines used for the MS in Accountancy. We look forward, next year, to reading your complete Assessment Plan and to hearing about the beginnings of its implementation.

The report on the MS in Accountancy describes what appears to be a carefully considered long-term evaluation plan that proposes to focus on a different program goal each year for the next five years. In this regard, the report is more forward thinking than most submitted this year. We hope this phased approach also implies a corresponding commitment to phased program improvement as assessment results identify stronger and weaker areas.

Perhaps you have already considered the benefits of a cumulative approach so that at the end of five years, the system regularly and routinely assesses goals comprehensively on a regular basis. In any case, we think that, given your department's propensity for systems thinking, the timing may be right for you to design an evaluation system that transcends the year-to-year focus of the current assessment reporting paradigm. We encourage you to explore this with Kathy Krentler, the CBA Assessment Coordinator.

Direct evidence based on faculty ratings of work products will be considered more reliable if you report inter-rater reliability statistics. Since you employ two raters per writing sample, this can easily be estimated by determining the correlation of the two ratings for each criterion or subscore.

The three most frequently-used approaches for improving inter-rater reliability (which can also benefit collegial communication) about learning outcomes are:

- Ensuring that raters meet, discuss, and possibly resolve major discrepancies in their ratings of individual samples.
- Providing training on the assessment rubric—this might range from an informal discussion among the raters to handouts to discussion of and practice rating and comparing samples.
- Enhancing the rubric itself by incorporating specific standards or characteristics associated with the subdivisions of the rating scale (yours merely use a satisfactory-unsatisfactory scale). Fleshing out rubrics in this way takes time and is usually an iterative process, but it improves reliability of assessment data and provides more guidance to raters as well as to students and faculty as they engage in coursework.

Once again, we appreciate the continuing (and impressive) efforts you and your colleagues have made, and we urge you to consider how these efforts can be most effectively be aligned with the likely expectations of relevant accrediting bodies. It appears your program is positioning itself to exercise leadership in program assessment in business education. Well done!

Highest regards,

Chris Frost

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